

**Social Contribution and Social Benefits (Contributions by Public Sector Employees)
Regulations 2021**

GN No. 293 of 2021

Government Gazette of Mauritius No. 179 of 7 December 2021

THE SOCIAL CONTRIBUTION AND SOCIAL BENEFITS ACT 2021

**Regulations made by the Minister under section 39 of
the Social Contribution and Social Benefits Act 2021**

1. These regulations may be cited as the **Social Contribution and Social Benefits (Contributions by Public Sector Employees) Regulations 2021**.

2. In these regulations —

"Act" means the Social Contribution and Social Benefits Act 2021;

"public sector employee" means —

- (a) a public officer or other employee of a Ministry or Government department;
- (b) an employee of a local authority or the Rodrigues Regional Assembly;
- (c) an employee of a statutory body;
- (d) a constituency clerk or driver employed by a member of the National Assembly and who is paid out of public funds;
- (e) an employee of the Roman Catholic Education Authority; or
- (f) an employee of the Hindu Education Authority;

"statutory body" includes a statutory body listed in the First Schedule to the Statutory Bodies Pension Funds Act.

3. For the purpose of section 42(2) of the Act, the employer of a public sector employee shall, on behalf of the employee, pay —

- (a) subject to paragraph (b), the social contribution at the appropriate rate until 31 October 2021; and
- (b) in case the public sector employee is employed in a statutory body which does not fall under the purview of the Pay Research Bureau, the social contribution at the appropriate rate up to the month preceding a salary review exercise becoming effective in respect of the statutory body.

4. These regulations shall be deemed to have come into operation on 1 November 2021.

Made by the Minister on 2 December 2021.