

FINANCIAL ASSISTANCE TO EMPLOYERS:

Payment of Special Allowance 2024

- **Number of Applications received as at date: 9,441**
- **Total amount disbursed: Rs 399,816,780**



The Government of Mauritius has entrusted the Mauritius Revenue Authority (MRA) with the responsibility of providing financial assistance to employers for the Payment of Special Allowance 2024 (14th month bonus). As of February 18, 2025, MRA has received 9,441 applications, of which 5,072 applications, totaling Rs 399,816,780, have already been disbursed.

To avail themselves of this facility, eligible employers are required to apply for financial support and subsequently submit a Special Allowance 2024 Return through the MRA website: www.mra.mu. Employers must use their Employer Registration Number (ERN) and password to access the online system put in place by MRA. Once the application and the Special Allowance 2024 Return are processed, the financial assistance will be credited directly to the employer's bank account.

ELIGIBILITY CRITERIA

Following the recent amendment in legislation, the Special Allowance 2024 has been extended to a wider range of organizations, including charitable organizations, Non-Government Organizations (NGOs)

registered with the National Social Inclusion Foundation, registered religious bodies, trade unions, and businesses in certain sectors.

Businesses with a turnover of up to Rs 750 million in the 2023/2024 assessment year, particularly those in Business Processing Outsourcing (BPO), security or cleaning services, and construction, can also apply for this financial assistance.

The financial assistance will cover the full amount of the Special Allowance if the employer has an accounting loss, or if their accounting profit drops by more than 50% due to increases in the National Minimum Wage, Salary Compensation 2024, (net of any financial assistance payable) and the Special Allowance are deducted therefrom.

For businesses whose accounting profit decreases by more than 10% but less than 50%, assistance will cover 50% of the Special Allowance paid to employees. The financial assistance is available in respect of full-time employees.

SUPPORT SERVICES

- Eligible employers who are not able to apply for the Special Allowance are requested to send an email on fsu@mra.mu
- MRA Help Desk service on 207 6000 is also available during office hours from 08 45 to 16 30 on working days to assist employers.