

Employee Declaration Form (EDF) 2023/2024

Deadline for submission: 30 June 2023

The facility for the submission of the Employee Declaration Form (e-EDF) 2023/2024 is already available on the website of the **Mauritius Revenue Authority** (MRA): www.mra.mu. Employees, both in the private and public sectors, are required to submit their e-EDF by **Friday 30 June 2023**.

The information provided in the e-EDF by the employees will allow the respective employers to calculate the amount of PAYE to be withheld under the new progressive income tax system for each employee.

Employees

In order to access the EDF electronic form, an employee should go to the MRA website: www.mra.mu, click on the link e-EDF 2023/24, and insert the following information:

- **National Identity Card Number**
- **Mobile Phone Number or email address (optional)**

The employee will receive a ‘One-Time Password (OTP)’ on his mobile phone via SMS or on the mail address provided.

After inserting the OTP, the employee will have the option to insert either the Employer Registration Number (ERN) of his Employer or the Name of his Employer, and thereafter access to his e-EDF.

On accessing the e-EDF, the employee will have the option to select/insert his deductions, reliefs and allowances to which he is eligible. Before submitting the e-EDF, the employee will have to confirm the correctness of the information provided therein. The employee may also choose to have a copy of his e-EDF via e-mail.

Employers

For the purpose of calculating the Pay As You Earn system (PAYE), employers are required to login to the MRA e-services platform using their Employer Registration Number (ERN) and Password on MRA website to download the excel file showing the deductions claimed by their employees in their e-EDF for the year ending 30 June 2024.

Employers are also informed that they should apply the Pay As You Earn (PAYE) as from the month of July 2023 in accordance with the reliefs, allowances, deductions and rates applicable for the income year starting on 01 July 2023.

The MRA requests all employers to inform their employees that they should submit their **EDF ONLINE** through the **MRA Website: www.mra.mu**.

CALCULATION OF PAYE UNDER THE NEW PROGRESSIVE INCOME TAX SYSTEM

- **The concept of Income Exemption Threshold (IET) is abolished and replaced by –**
 - (a) A tax rate of 0 percent is applicable on the first Rs 390,000 of chargeable income instead of an IET of Rs 325,000 previously granted to an individual with no dependent;
 - (b) Deduction for dependents is available separately and is as shown in **Table 1** below:

Table 1

Dependent	Amount of Deduction (Rs)
1 dependent	110,000
2 dependents	190,000
3 dependents	275,000
4 or more dependents	355,000

All other deductions reliefs and allowances remain unchanged.

- **New tax rates**

Employers are requested to implement the new rates applicable on each chargeable income bracket as from the month of July 2023. The details are listed in **Table 2** underneath:

Table 2

Chargeable Income (Rs)	Rate of Income Tax	Chargeable Income (Rs)	Rate of Income Tax
First Rs 390,000	0%	Next Rs 300,000	12%
Next Rs 40,000	2%	Next Rs 300,000	14%
Next Rs 40,000	4%	Next Rs 400,000	16%
Next Rs 60,000	6%	Next Rs 500,000	18%
Next Rs 60,000	8%	On the remainder	20%
Next Rs 300,000	10%		

For the purposes of applying PAYE, the monthly chargeable income brackets on which the different tax rates are applicable are as shown in **Table 3** below:

Table 3

Monthly Chargeable Income Brackets (Rs)	Rate of Income Tax	Monthly Chargeable Income Brackets (Rs)	Rate of Income Tax
First Rs 30,000	0%	Next Rs 23,077	12%
Next Rs 3,077	2%	Next Rs 23,077	14%
Next Rs 3,077	4%	Next Rs 30,769	16%
Next Rs 4,615	6%	Next Rs 38,462	18%
Next Rs 4,615	8%	On the remainder	20%
Next Rs 23,077	10%		

With regard to implementing PAYE on a cumulative basis, the different monthly chargeable income brackets shall be calculated on a cumulative basis by reference to the month for which PAYE is calculated.

- **Exempt employee**

No PAYE is required to be deducted from the monthly emoluments of an employee where such emoluments do not exceed Rs 30,000 except where the emoluments constitute fees payable to a company director or a member of a Board, Council, Commission, and Committee of a statutory body. In such case, PAYE is applicable at the flat rate of 15% unless the director or board member makes a request to the company or the person responsible for the payment of the emoluments for PAYE to be withheld at the rate of 20%.

Where an employee who derives emoluments exceeding Rs 30,000 in a month and he has not submitted an EDF, the employer is required to deduct tax under PAYE at the flat rate of 15% unless the employee makes a request to the employer for PAYE to be withheld at the rate of 20%.

Where an employee deriving emoluments not exceeding Rs 30,000 in a month makes a request to his employer or the person responsible for the payment of the emoluments for income tax to be withheld, the employer or the person responsible for the payment of the emoluments is required to withhold PAYE at the rate of 15% or 20% as may be stated by the employee in his request.

- **Solidarity Levy**

Solidarity is abolished with effect from the income year commencing on 1 July 2023.

For any additional information, please visit MRA website or phone on our hotline **207 6000** during working hours.