

**SPECIFICATIONS/FORMAT FOR FILE USED FOR: Monthly PAYE and Contribution Return (As from July 2023)**

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Source	Character	3	Yes	It will contain the value MRA	
Statement Type	Character	6	Yes	It will contain the value PACO	
Template Version	Character	5	Yes	It will contain the value V1.0	
<b>Employer Details:</b>					
Employer Registration Number	Character	8	Yes	This is the Employer Registration Number of the Employer.	It consists of numbers 0 to 9 only.
Employer Business Registration Number	Character	9	No	This is the Business Registration Number (BRN) of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	Character	80	Yes	This is the full name of the Employer.	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters
Tax Period	Number	4	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of June 2022, it must be '2206'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	This is the Phone Number of the Employer/ Contact person of the Employer	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	This is the Mobile Number of the Employer/ Contact person of the Employer	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
Name of Declarant	Character	80	Yes	This is the Name of the person providing the information from the Employer.	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
E-mail Address	Character	50	Yes	This is the Email Address of the Employer/ Contact person of the Employer	It must consist of a valid email address

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
<b>Employee Details:</b>					
Employee ID	Character	14	Yes	This is the employee ID: (i) Where the employee is a Mauritian Citizen, it is the NIC number (ii) Where the employee is not a citizen of Mauritius, it is the non-citizen identification number (NCID) issued by the Passport and Immigration Office (PIO); or any other identification number issued by the Director-General	Characters allowed A to Z & 0 to 9.
Surname of Employee	Character	80	Yes	This is the Surname of the Employee	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Other Names of Employee	Character	80	Yes	This is the Other Names of the Employee	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Wage Bill (MUR)	Number	7	Yes	Wage bill on which CSG / NSF will be calculated	Numbers allowed 0 to 9 only without cents
Contribution Code	Character	1	Yes	This is the Contribution Code applicable for the employee  (For more information, please see Table 1 below on the last page)	Possible Values: - <b>S</b> : Standard - <b>D</b> : Self Employed/Non Employed/Prescribed - <b>G</b> : Government Share - <b>N</b> : Only NSF (Employer Share only) - <b>V</b> : No Contributions - <b>X</b> : Exempted
Pay Code	Character	1	Yes	Pay Code	Possible Values: - <b>D</b> : Daily - <b>F</b> : Fortnightly - <b>H</b> : Half Monthly - <b>M</b> : Monthly - <b>W</b> : Weekly
Frequency	Character	1	Yes	Frequency	Possible Values:

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
					1) If Pay Code = <b>Daily</b> , Frequency = <b>1-31</b> 2) If Pay Code = <b>Fortnightly</b> , Frequency = <b>1-3</b> 3) If Pay Code = <b>Half Monthly</b> , Frequency= <b>1-2</b> 4) If Pay Code = <b>Monthly</b> , Frequency = <b>1</b> 5) If Pay Code = <b>Weekly</b> , Frequency = <b>1-5</b>
Contribution Sociale Généralisée (CSG) on Wage Bill (MUR)	Number	7	Yes	This is the Contribution Sociale Généralisée (CSG) Amount on Wage Bill	Numbers allowed 0 to 9 only without cents
National Savings Fund (NSF) Amount (MUR)	Number	7	Yes	This is the National Savings Fund (NSF) Amount	Numbers allowed 0 to 9 only without cents
LEVY Applicable? (Y/N)	Character	1	Yes	This is to indicate whether Levy is applicable for Employee or not.	Possible Values : Y / N
Emoluments excluding travelling	Number	10	Yes	This is the emoluments excluding travelling	Numbers allowed 0 to 9 only without cents and must be greater than zero
Full Time Employment	Character	1	Yes	This is to indicate if employee is in full time employment or not	Possible Values : Y (Yes) , N (No)
PAYE for Income Tax	Number	10	Yes	This is the amount of PAYE for Income Tax which has been deducted from the employee's salary.	Numbers allowed 0 to 9 only without cents
PAYE for Solidarity Levy	Number	10	Yes	.Amount of PAYE for Solidarity levy should be zero or nul. Abolished as from July 2023	Number allowed only 0 or can be left blank
End of Year Bonus (MUR)	Number	7	Yes	This is the End of Year Bonus Amount calculated on the basic salary component of the employee	Numbers allowed 0 to 9 only without cents
Contribution Sociale Généralisée Amount (CSG) on End of Year Bonus (MUR)	Number	7	Yes	This is the Contribution Sociale Généralisée Amount (CSG) amount calculated on End of Year Bonus (MUR)	Numbers allowed 0 to 9 only without cents
Emoluments excluding Exempt Emoluments and Statutory End-of-Year Bonus	Number	7	Yes	This is the Emoluments excluding Exempt Emoluments as per the Income Tax Act and Statutory End-of-Year Bonus.	Numbers allowed 0 to 9 only without cents and must be greater than zero.

**Additional Notes:**

<b>Contribution Codes applicable with the introduction of CSG (As from Sep 2020)</b>		
<b><i>Employee Category</i></b>	<b><i>Contribution Code Applicable</i></b>	<b><i>Contributions Applicable</i></b>
Under 18	V	No Contributions
Exempt Employee (Age > 18)	X	No Contributions
Reached retirement age but below final retirement age	V	CSG and Levy Only
Final retirement age (70 and above)	V	CSG Only
PH Employee having aggregate monthly wage bill <= MUR 3,000	G	CSG and NSF Only
Normal Employee (18 <= Age < 65)	S	CSG, NSF and Levy
Public Sector Employee under employer category (PG, AB, LA, SB)	N	CSG and NSF Only
Self Employed	D	CSG Only
Members of National Assembly and Councillors earning less than MUR 50,000 (18 <= Age < 65)	B	CSG Only
Members of National Assembly and Councillors earning above MUR 50,000 (18 <= Age < 65)	C	CSG Only

Table 1

## **NOTES**

### **1. Exempt Employee**

- a. A non-citizen employee employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of absence which does not exceed 9 consecutive weeks or during which he maintains a residence in Mauritius
- b. A person taking part in a training scheme set up by the Government or under a joint public-private initiative with a view to facilitating the placement of jobseekers in gainful employment;
- c. A non-executive director of a company.
- d. A non-citizen employee who is not a resident under section 73(1)(a) of the Income Tax Act.

### **2. Wage Bill**

- For period Sep 2020 to Aug 2021, please note that Wage Bill amount cannot be zero.
- However, as from Sep 2021 onwards, Wage Bill amount can be zero when End of Year Bonus amount is greater than zero.
- In the case of an exempt employee having no basic salary, Wage Bill amount should be same as the amount entered for Emoluments.

### **3. End of Year Bonus**

- As from Sep 2021, social contribution amount is calculated on both Wage Bill and End of Year Bonus.
- The social contribution on End of Year Bonus is calculated on the basic wage/salary component only (excluding any allowance, commission, productivity payment etc)
- Where in a calendar year an employer effects payment of the statutory end of year bonus in more than one month, the social contribution rate applicable in each month is determined by cumulating the amount of End of Year Bonus paid in the respective month.

#### **4. Amendment**

For amendment of any amount after submission of return, the absolute value needs to be entered. For example, if a Wage Bill amount of MUR 10000 has been submitted and it needs to be increased by MUR 5000, when amending the employee record, Wage Bill amount needs to be entered as MUR 15000. Same applies for PAYE for Income Tax and End of Year Bonus.