

CSG monthly Return - Payment of Wage Relativity Adjustment

The Mauritius Revenue Authority (MRA) informs all employers that, following amendments made to Remuneration Regulations for the payment of a **Wage Relativity Adjustment** to workers, changes have been made to the template of the CSG monthly return required to be submitted to MRA.

New template for CSG monthly return

Employers are, henceforth, required to declare the following items separately with respect to each employee, when submitting the CSG monthly return –

- a) the basic wage/salary (excluding any wage relativity adjustment);
- b) the wage relativity adjustment; and
- c) a total of the two above items.

The new template is applicable for the month of July 2024 onwards and is now available on MRA website www.mra.mu

CSG monthly return for the month of September 2024

Employers are expected to pay the wage relativity adjustment for the month of September 2024 together with the wage/salary for the month of September 2024.

The deadline for submission of the return and payment of contributions is 31 October 2024.

CSG monthly return for the month of July and August 2024

Employers are expected to pay the wage relativity adjustment for the months of July and August 2024 not later than 31 December 2024.

Employers who have already submitted CSG monthly returns for the months of July and August 2024 are required to submit **amended** CSG monthly returns after the wage relativity adjustment for the months of July and August have been paid using the new CSG monthly return template. The National Savings Fund (NSF) and Training Levy contributions payable will automatically be adjusted on submission of the amended return.

Employers who have not yet submitted the CSG monthly return for the months of July and August 2024 are required to use the new CSG monthly return template to submit their returns. They may, thereafter, submit amended CSG monthly return where the wage relativity adjustment will be paid at a later stage.

As regards monthly PAYE return, no amended PAYE monthly return is required to be submitted as any arrears of wages/salary should be declared in the PAYE monthly return of the month in which the arrears of wages/salary is paid.

For further information or clarifications, employers may phone MRA Helpdesk on 207 6000 during working hours.