



Objective

The Workers' Rights Act 2019 by its note 39 of 2020

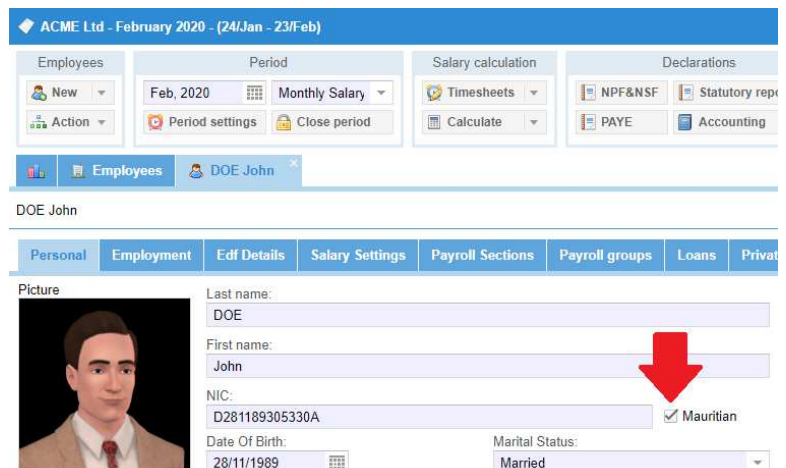
[http://labour.govmu.org/English/Documents/Legislations/THE%20WORKERS%20RIGHTS%20Act%202019/Workers'%20Rights%20\(Portable%20Retirement%20Gratuity%20Fund\)%20Regulations%202020.pdf](http://labour.govmu.org/English/Documents/Legislations/THE%20WORKERS%20RIGHTS%20Act%202019/Workers'%20Rights%20(Portable%20Retirement%20Gratuity%20Fund)%20Regulations%202020.pdf) enacts the terms as to the obligation for Mauritian companies to provide a mandatory pension plan for its Employees (the PRGF) as from 1st January 2020.

However, the Cabinet has decided on a memorandum for its implementation for the first 3 months of the year 2020 (January, February and March) - see **end of document for retroactivity to these months**.

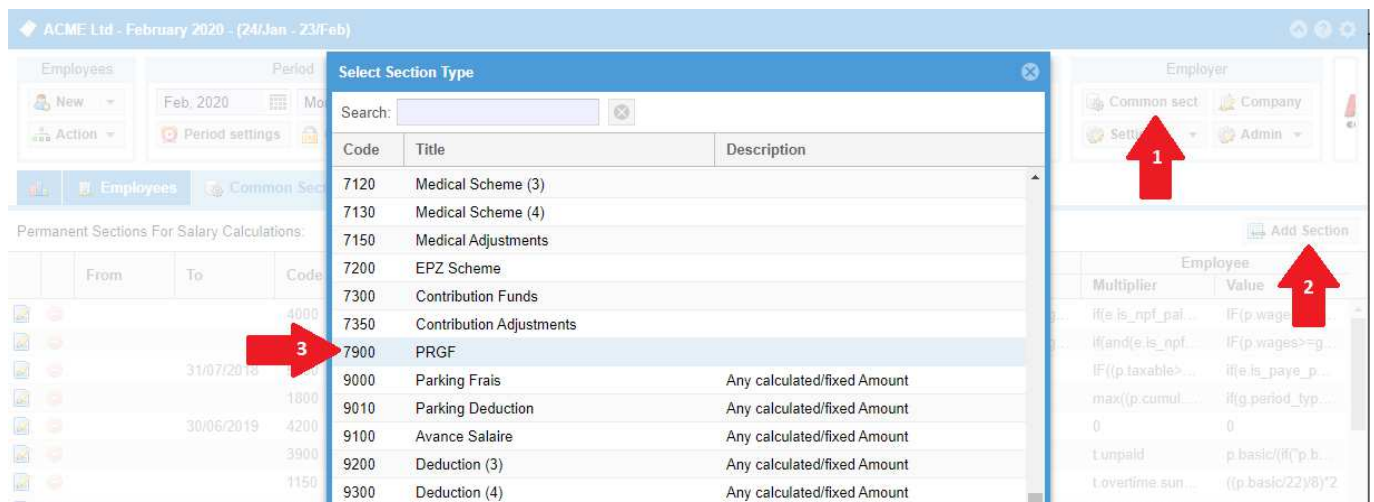
If you already contribute to a pension fund for Employees whose characteristics are at least equivalent to the prerequisites laid down and approved by the MRA, you do not need to contribute to the PRGF. In any other case (see Note 39 of 2020 link below), you must contribute to the PRGF.

How to do this ?

First of all, as the PRGF applies only to **Mauritian Employees**, check that the box "Mauritian" is checked in the file of each Employee concerned.



You must then, for all Employees, add a **new common payroll section** by going to the 'Employer' section then clicking on the [Common Sect] button, then click on the [Add Section] button and choosing section **7900 - PRGF**





The new payroll section is presented to you with already the calculation formula in place as well as the conditions of applicability (being Mauritian, contributor to the NPF, earning less than Rs 200,000...): you don't need to modify it!

Payroll Section

[Deduction] 7900 : PRGF Validate Section

Calculation Details | Payroll groups | Formulas | Description

Use A Custom Different Display Title

Section Title: PRGF

Start Date: End Date:

Basic: Adjust Wage Calculation: Calculate prorata

PAYE: Taxable Round: Nearest Rupee

Prepaid: Prepaid benefits

Employee Amounts

Multiplier Fixed/Formula: 0

Value Fixed/Formula: 0

Employer Amounts

Multiplier Fixed/Formula: if(p.basic<200000C

Value Fixed/Formula: if(and(e.mauritian

Applies On Selected Months Only

January April July October

February May August November

March June September December

Period Types

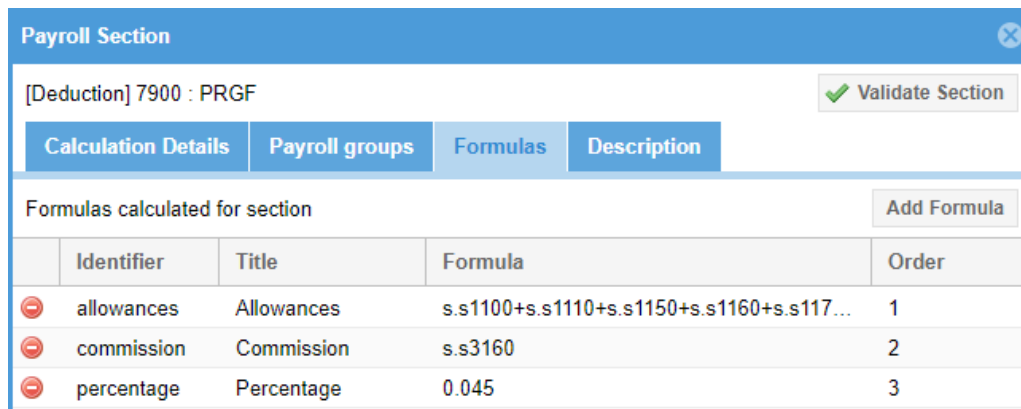
Monthly Salary

Category

Emoluments: Not to be included in emoluments

On the other hand, the **contribution rate** (employers only) to the PRGF is a function of your type of activity and the turnover of your Company, and of the year (in order to ensure a progressiveness of the contribution) that is why you must adjust it in **Payroll Mauritius**.

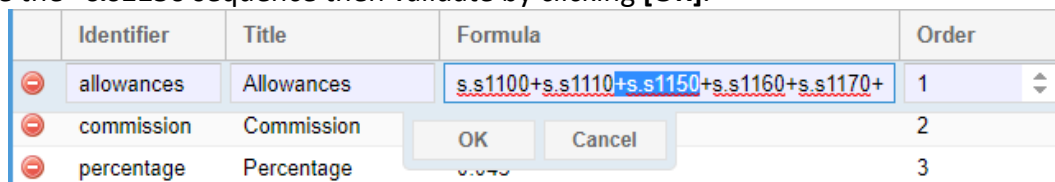
To do this, click on the "Formulas" tab of the Payroll 7900 section, the following window is displayed:



Double-click on the **Percentage** line (line 3) and, if necessary, change the contribution rate (default 4.5%) to a decimal value (e.g. 2.1% must be entered as 0.021) and confirm by clicking [OK].

Then adjust the payroll sections in Commissions (line 2) and Allowances (line 1) taken into account in the PRGF according to what you use.

Note: If there are payroll sections in the default formula that you do not use (for example, section 1150) you do not necessarily need to remove it, it will take the value zero and therefore not affect the calculation. However, if you wish to remove it to simplify readability, double click on the Allowances line and remove the **+s.s1150** sequence then validate by clicking **[OK]**.



By default, the proposed sections are :

s.s1100+s.s1110+s.s1150+s.s1160+s.s1170+s.s1180+s.s1190+s.s3000+s.s3100+s.s3110+s.s3120+s.s3130+s.s3140+s.s3150+s.s3170+s.s3200+s.s3210+s.s3220+s.s3230+s.s3240+s.s3250+s.s3260+s.s3270+s.s3280+s.s3290+s.s3300+s.s3400

Once you have made your adjustments, click on the **[Validate Section]** button.

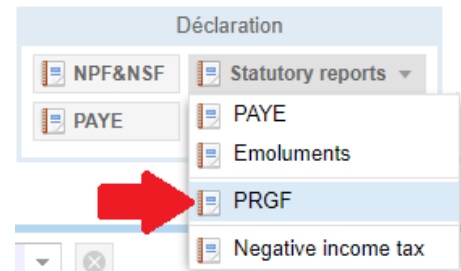
IMPORTANT If you have already calculated your pay slips for the month, you should **re-calculate them for that month to take into account the PRGF calculation.**



How do I report to the MRA?

Payroll Mauritius automatically generates the expected CSV standard file. You will then only have to deposit it on the MRA website.

To do this, go to the 'Declarations' section then click on the **[Statutory reports][v]** button and choose the "PRGF" option.



The screen showing you the Employees concerned and the calculations made is presented to you:

	NID	Last name	First name	private	Employment	Wages	Allowances	Commission	Total	PRGF
1	A1704927889P	AUMERRALY	Priscilla	N	F	19,300	0	0.00	19,300.00	869.00
2	B270319993345S	BEEHARRY	Sylviana	N	F	41,300	0	0.00	41,300.00	1,859.00
3	D281189305330A	DOE	John	N	F	25,600	3,072	0.00	28,672.00	1,290.00
4	D2709831110222	DOE	Jane	N	F	43,000	0	0.00	43,000.00	1,935.00
5	D201280305330T	DOE	Tom	N	F	40,000	0	0.00	40,000.00	1,800.00
6	D054451554	DOSINGH	Vishal	N	F	15,300	0	0.00	15,300.00	689.00
7	L121280262626E	LUCKNATH	Vimal	N	F	22,500	0	0.00	22,500.00	1,013.00
8	M515151515	MAINGARD	Emilie	N	F	75,000	0	0.00	75,000.00	3,375.00
9	S354545454	SOWEE	Neerma	N	F	30,800	0	0.00	30,800.00	1,386.00
10	W55115555	WAGNER	Richard	N	F	20,000	1,500	0.00	21,500.00	968.00

Generate the CSV file by clicking on the **[Export]** button; the CSV file is then uploaded to your workstation; you only have to click on the **[Online Declaration]** button to identify yourself and submit this file following the MRA documentation

https://www.mra.mu/download/PRGF_Current_Guidelines.pdf

Additional note: you can use the "Basic/Contributions" payslip format ('Employer' section, [Company] button, "Payroll" tab, heading 'Print template') to have a template allowing you to display the employer's contributions, and thus the PRGF on the payslip given to the Employees!



How to manage the months of January, February and March 2020 (retroactivity)?

The objective is to manage the necessary retroactivity without recalculating pay slips and thus remain consistent with the pay slips given to Employees and the deposits made to the MRA (PAYE) and NPF.

In order to manage this, you need to go to each month in **Payroll Mauritius** on the PRGF windows to generate a corresponding CSV file that you will then upload. However, as the slips have already been calculated, you should click on the **[Generate]** button to recalculate only the PRGF and add it to the slips, which will then allow you to deposit to the MRA.

NID	Last name	First name	private	Employment	Wages	Allowances	Commission	Total	PRGF
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9 S354545454	SOWEE	Neerma							1,386.00
10 W55115555	WAGNER	Richard							968.00

After calculation, you can click on [Export] button to generate the CSV file.

We advise you to send the files to the MRA from January to April.

MRA Note : Employers are required to use the Direct Debit facility put in place by MRA to pay their PRGF contributions. For the months of January to March 2020, employers may use the ad hoc Direct Debit facility available. Thereafter, to avail of the Direct Debit facility, employers should fill-in a **direct debit form** downloadable from MRA website. The form duly filled-in and signed by authorised signatories should reach the MRA at least 15 days before the due date for payment.