



How to issue the Statement of Emoluments to Employees, carry out the Return Of Employees (ROE) and, if needed, modify erroneous emolument assignments

FAQEN136

Prerequisites : Wise User on Payroll Section

V1.0

Objective

As a Company employing Employees, at the end of each fiscal year (June 30), all Employees of the Company who are still present or who have left the Company or who have left during the said fiscal year must receive a Statement of Emoluments so that the Employees can finalize their PAYE tax returns and pay their taxes.

Payroll Mauritius generates the Statement of Emoluments automatically in the system due to the fact that each payroll section is automatically pre-assigned to an emolument type.

How to do this ?

To do this, you must go to the 'Declaration' section then on the button **[Statutory reports][v]** choose the option **Emoluments**. The following screen is then presented to you:

Code	NIC	Last name	First name	Date Joined	Departure Date
00001	D281189305330A	DOE	John	01/01/2006	
00002	D2709831110222	DOE	Jane	01/01/2018	
00003	W55115555	WAGNER	Richard	02/07/2018	
00004	A1704927889P	AUMOND			
00005	D054451554	DOSSENA			

Then click on the small printer for the Employee concerned to get the overview:

Note: if you move the mouse over the top of the window, the options will appear allowing you to download (or print) it on your PC.

FOURTH SCHEDULE
(regulation 22(1)(a))
STATEMENT OF EMOLUMENTS AND TAX DEDUCTION FOR INCOME YEAR ENDED 30 June 2020
(To be given in duplicate by an employer to his employee not later than 15 August in the year of assessment)

1. IDENTIFICATION OF EMPLOYER
Full Name: ACME Ltd
PAYE Employer Registration Number: 152276
Business Registration Number: C12152276

2. IDENTIFICATION OF EMPLOYEE
Full Name of employee: DOE Jane
Employed from: 01-Jul-2019 to 30-Jun-2020
National Identity Card No.: D2709831110222 Tax Account No.: C2656522

3. EMOLUMENTS

Salary, wages, leave pay, fee, overtime pay, perquisite, allowance, gratuity, commission or other reward or remuneration	Rs 412,860.00
Bonus including end-of-year bonus	50,365.64



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Note: you can also send the statement of Emoluments directly by email to the Employee, by clicking on the small envelope next to the printer (an email adress must be entered in the Employee's file).

You can finally print all the reports for all the Employees at once, by clicking on the [Print] button at the top of the list.

Year: 2019/2020 Search: Computer Generated Export ROE 19/06/2020

Code	NIC	Last name	First name	Date Joined	Departure Date	
00001	D281189305330A	DOE	John	01/01/2006		<input type="button" value="Print"/> <input type="button" value="Envelope"/>
00002	D2709831110222	DOE	Jane	01/01/2018		<input type="button" value="Print"/> <input type="button" value="Envelope"/>
00003	W55115555	WAGNER	Richard	02/07/2019		<input type="button" value="Print"/> <input type="button" value="Envelope"/>
00004	A1704927889P	AUMERRALY	Priscilla	01/07/2017		<input type="button" value="Print"/> <input type="button" value="Envelope"/>

By ticking the box [X] Computer Generated, this allows you to generate a document that does not require a signature (otherwise you will have to sign manually and affix your commercial stamp):

Send as email

Fringe benefits (Other benefits: 200,000.00)	200,000.00
Lump sum by way of commutation of pension, death gratuity, consolidated compensation for death or injury, retiring allowance, severance allowance, compensation for loss of office, superannuation	
Retirement pension, annuity or other reward	
TOTAL	710,498.37
Deduct:	
Exempt income in accordance with Sub-Part A of Part II of the Second Schedule to the Act	47,272.73
EMOLUMENTS NET OF EXEMPT INCOME	663,225.64
Income Exemption Threshold claimed by employee in his/her Employee Declaration Form	327,500.00
TAX DEDUCTION	
Tax withheld and remitted to the Mauritius Revenue Authority	106.00

DECLARATION BY EMPLOYER

JANE DOE
(Full name of signatory in **BLOCK LETTERS**)

do hereby declare that the information I have given in this statement is true and correct.

Date : 19-Jun-2020 Capacity in which acting DIRECTOR

This is computer generated document, no signature is required

Computer Generated



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Finally you can change the date displayed in the document by modifying it here :

The screenshot shows a window titled 'Impression de l'émolument'. On the left, there is a tax statement with the following details:

Fringe benefits (Other benefits: 200,000.00)	200,000.00
Lump sum by way of commutation of pension, death gratuity, consolidated compensation for death or injury, retiring allowance, severance allowance, compensation for loss of office, superannuation	
Retirement pension, annuity or other reward	
TOTAL	710,498.37
Deduct:	
Exempt income in accordance with Sub-Part A of Part II of the Second Schedule to the Act	47,272.73
EMOLUMENTS NET OF EXEMPT INCOME	663,225.64
Income Exemption Threshold claimed by employee in his/her Employee Declaration Form	327,500.00
4. TAX DEDUCTION	
Tax withheld and remitted to the Mauritius Revenue Authority	106.00

Below the statement is a 'DECLARATION BY EMPLOYER' section for JANE DOE, dated 19-Jun-2020. A red arrow points to the date field.

On the right, there is a date selection interface with a calendar view showing '19/06/2020' selected. A red arrow points to the date field.

To generate the **Return Of Employee (ROE)** file to transmit annually to the MRA, simply click the [Export ROE] button:

The screenshot shows the 'Employees' window with a table of employee data. The 'Export ROE' button is highlighted with a red arrow labeled '1'.

Code	NIC	Last name	First name	Date Joined	Departure Date
00001	D281189305330A	DOE	John	01/2006	
00002	D2709831110222	DOE	Jane	01/2018	
00003	W55115555	WAGNER	Richard	02/07/2019	
00004	A1704927889P	AUMERRALY	Priscilla	01/07/2017	
00005	D054451554	DOSINGH	Vishal	17/08/2016	
00006	M515151515	MAINGARD	Emilie	12/12/2016	
00007	S354545454	SOWEE	Neerma	10/08/2016	
00009	D201280305330T	DOE	Tom	01/01/2006	
00010	B270319993345S	BEEHARRY	Sylviana	27/02/2017	
00012	L121280262626E	LUCKNATH	Vimal	01/10/2018	

At the bottom, there is a file download icon and a red arrow labeled '2' pointing to it.

The file is downloaded to your workstation, all you have to do is upload it to the MRA !



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What should I do if the information presented in the Statement does not meet my expectations?

As a reminder, the Statement of Emoluments is automatically created from the pre-assignment of each of your payroll sections used:

2000 : Transport Validate Section

Calculation Details | Payroll groups | Formulas | Description

Use A Custom Different Display Title

Section Title: Transport

Start Date: [] End Date: []

Basic: Adjust Wage Calculation: Calculate prorata

PAYE: Taxable Round: Nearest Rupee

Prepaid: Prepaid benefits Currency: MUR

Employee Amounts
Multiplier Fixed/For
Value Fixed/Formu

Applies On Selected Months:
 January
 February
 March

Period: Monthly Salary

Category: []

Emoluments: Reimbursement of travelling expenses

Dropdown menu options:
Not to be included in emoluments
Salary, wages, leave pay, fee, overtime pay, etc....
Bonus including end-of-year bonus
Rent or housing allowance
Entertainment allowance
Transport, travelling, petrol or driver's allowance, etc...
Reimbursement of travelling expenses
Any other allowance or sum by whatever name called
Reimbursement of the cost or payment of personal and private expenses
Reimbursement of the cost or payment of passages, etc...
Fringe benefits
Lump sum by way of commutation of pension, death gratuity, etc...
Retirement savings, annuities, other reward

In this way, you can choose to reassign payroll sections to the Emolument category of your choice. For the current and future months, the assignment will then be made in the new category you have chosen.

However, if you find a wrong assignment with regard to the Statement of Emoluments, this applies to all months of the year and therefore to months that have already been calculated and archived.

As it is not possible to restart the payroll calculation for every month of the fiscal year, **Payroll Mauritius** allows you to re-assign categories afterwards so that your Statement of Emoluments corresponds to your expectations.



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To do so, for a given Employee, click on the icon in front of his/her personnel number code:

The screenshot shows the 'Employees' section of the software. At the top, there are several tabs: Employees, Period, Salary calculation, Declarations, Reports, and Employer. Below these are various sub-menus like 'New', 'Action', 'Period settings', 'Close period', 'Timesheets', 'Calculate', 'NPF&NSF', 'PAYE', 'Statutory reports', 'Accounting', 'Payments', 'Reports', 'Common sect', 'Company', 'Settings', and 'Admin'. The main area displays a table of employees with columns for Code, NIC, Last name, First name, Date Joined, and Departure Date. A red arrow points to the icon in front of the first employee's code (00001).

Code	NIC	Last name	First name	Date Joined	Departure Date
00001	D281189305330A	DOE	John	01/01/2006	
00002	D2709831110222	DOE	Jane	01/01/2018	
00003	W55115555	WAGNER	Richard	02/07/2019	

You are then presented with the following screen in which you can select the given payroll period (Date) and the desired payroll section indicator to be reassigned (Indicator) and then click on the icon in front of the payroll period for the line in question (in our example, section 2000 - Transport) :

The screenshot shows the 'Emoluments' screen. It features a search bar at the top and a table with columns: Date, Code, Name, Category, Amount, Employer amo, and Original. A red arrow points to the icon in front of the 2000 Transport entry for 2019 Oct. On the right side, there is a 'Modify' panel with fields for Code, Name, and Category, and radio buttons for 'Apply to' (This section only, Current Employee, All employees). An 'Update' button is at the bottom right of the panel.

Date	Code	Name	Category	Amount	Employer amo	Original
2019 Sep	3800	Car benefits	fringe	0.00		
2019 Sep	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Sep	4100	NSF	not_included	187.00	469.00	469.00
2019 Sep	4200	LEVY	not_included		600.00	600.00
2019 Oct	1000	Basic Salary	wages	40,000.00		
2019 Oct	2000	Transport	travelling	4,090.91		
2019 Oct	3800	Car benefits	fringe	0.00		
2019 Oct	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Oct	4100	NSF	not_included	187.00	469.00	469.00
2019 Oct	4200	LEVY	not_included		600.00	600.00
2019 Nov	1000	Basic Salary	wages	40,000.00		
2019 Nov	2000	Transport	travelling	4,318.18		
2019 Nov	3800	Car benefits	fringe	0.00		
2019 Nov	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Nov	4100	NSF	not_included	187.00	469.00	469.00
2019 Nov	4200	LEVY	not_included		600.00	600.00

The right-hand section of the screen then fills up and you can then change the Category of Emolument by selecting the new category from the drop-down list (in our example, we will change the category from "Transport, travelling, petrol or driver's allowance, etc." to "Reimbursement travelling expenses"). » :



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Emoluments

Search:

Date	Code	Name	Category	Amount	Employer amo	Original
2019 Sep	3800	Car benefits	fringe	0.00		
2019 Sep	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Sep	4100	NSF	not_included	187.00	469.00	469.00
2019 Sep	4200	LEVY	not_included		600.00	600.00
2019 Oct	1000	Basic Salary	wages	40,000.00		
2019 Oct	2000	Transport	travelling	4,090.91		
2019 Oct	3800	Car benefits	fringe	0.00		
2019 Oct	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Oct	4100	NSF	not_included	187.00	469.00	469.00
2019 Oct	4200	LEVY	not_included		600.00	600.00
2019 Nov	1000	Basic Salary	wages	40,000.00		
2019 Nov	2000	Transport	travelling	4,318.18		
2019 Nov	3800	Car benefits	fringe	0.00		
2019 Nov	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Nov	4100	NSF	not_included	187.00	469.00	469.00
2019 Nov	4200	LEVY	not_included		600.00	600.00

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Modify

Code: 2000
Name: Transport
Category: **Reimbursement of travelling expenses**

Then select the scope of the category reassignment changes to be made in the system :

Emoluments

Search:

Date	Code	Name	Category	Amount	Employer amo	Original
2019 Sep	3800	Car benefits	fringe	0.00		
2019 Sep	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Sep	4100	NSF	not_included	187.00	469.00	469.00
2019 Sep	4200	LEVY	not_included		600.00	600.00
2019 Oct	1000	Basic Salary	wages	40,000.00		
2019 Oct	2000	Transport	travelling	4,090.91		
2019 Oct	3800	Car benefits	fringe	0.00		
2019 Oct	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Oct	4100	NSF	not_included	187.00	469.00	469.00
2019 Oct	4200	LEVY	not_included		600.00	600.00
2019 Nov	1000	Basic Salary	wages	40,000.00		
2019 Nov	2000	Transport	travelling	4,318.18		
2019 Nov	3800	Car benefits	fringe	0.00		
2019 Nov	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Nov	4100	NSF	not_included	187.00	469.00	469.00
2019 Nov	4200	LEVY	not_included		600.00	600.00

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Modify

Code: 2000
Name: Transport
Category: Reimbursement of travelling expenses

Apply to:

- This section only
- Current Employee
- All employees

Update



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- This section only: only for the selected Employee for the given pay period (month)
- Current Employee: only for the selected Employee, but for all pay periods.
- All employees: for all Employees (with this Payroll section) and for all its pay periods

Then click the [Update] button.

From then on, the payroll sections are reassigned to the new category of emoluments according to the chosen scope:

Date	Code	Name	Category	Amount	Employer amo	Original
2019 Sep	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Sep	4100	NSF	not_included	187.00	469.00	469.00
2019 Sep	4200	LEVY	not_included		600.00	600.00
2019 Oct	1000	Basic Salary	wages	40,000.00		
2019 Oct	2000	Transport	r_travelling	4,090.91		
2019 Oct	3800	Car benefits	fringe	0.00		
2019 Oct	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Oct	4100	NSF	not_included	187.00	469.00	469.00
2019 Oct	4200	LEVY	not_included		600.00	600.00
2019 Nov	1000	Basic Salary	wages	40,000.00		
2019 Nov	2000	Transport	r_travelling	4,318.18		
2019 Nov	3800	Car benefits	fringe	0.00		
2019 Nov	4000	NPS	not_included	562.00	1,124.00	1,124.00
2019 Nov	4100	NSF	not_included	187.00	469.00	469.00
2019 Nov	4200	LEVY	not_included		600.00	600.00
2019 Dec	1800	End Of Ye...	bonus	50,363.64		

In our example, the category has been changed from "travelling" to "r_travelling" and the amount of 4,090.91 will be displayed in the new category (or totaled with other payroll section amounts of similar category).