

PORTABLE RETIREMENT GRATUITY FUND (PRGF)

The Mauritius Revenue Authority (MRA) reminds **employers** that the obligation to contribute to PRGF is applicable as from the month of **January 2022**. The due date for the submission of the PRGF return and payment of the PRGF contribution for the month of January 2022 is **28 February 2022**.

A **self-employed individual** may also contribute to the PRGF for himself on a monthly basis.

Both the return and the payment in respect of PRGF for the current month are required to be made **electronically** on or before the end of the following month.

The necessary facilities for the submission of the PRGF return and payment of the contribution are available on the **MRA website**: www.mra.mu as well as on the **Mauritius Network Services (MNS)** platform.

Employers are required to pay PRGF contributions at the rate of **4.5 % of the monthly remuneration** of each worker.

Small and Medium Enterprises (SMEs) are required to contribute to PRGF at a lower rate for the first three years starting from January 2022, the difference being financed by the Government from a seed capital earmarked for that purpose. The PRGF rate, applicable on monthly remuneration, is based on the annual turnover of the SME for the preceding year. The corresponding details are available on the MRA website.

Employers are **not** required to contribute to PRGF with respect to the following categories of employees:

1. Public officers or local government officers;
2. Employees whose retirement benefits are payable under the Statutory Bodies Pension Funds Act or in accordance with a private pension scheme approved by the Financial Services Commission (FSC);
3. Migrant workers or non-citizens of Mauritius; and
4. Employees drawing a monthly basic wage or salary of more than Rs 200,000.

Mode of Payment

Employers are required to use the **Direct Debit facility** put in place by the MRA in collaboration with the Bank of Mauritius for the **payment of PRGF contributions** directly from their bank account.

For further details, kindly visit the MRA website: www.mra.mu, or phone the MRA Helpdesk on 207 6000 during working hours, or send an email at headoffice@mra.mu.