

Frequently Asked Questions (FAQs)



**SOCIAL CONTRIBUTION (CSG)
INCOME ALLOWANCE**



February 2025

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1. What is Social Contribution (CSG) Income Allowance?

The monthly Social Contribution (CSG) Income Allowance, introduced in the Budget Speech 2022/2023, has now been further extended in Budget 2024/2025. It is now payable for the months of **July 2024 to June 2025** (the "Allowance"). One additional month will be paid as bonus in December 2024.

Both Mauritian and non-citizens individuals who are either employees or self-employed are eligible for the Allowance.

As from July 2024, the Allowance will be payable as follows:

Total monthly aggregate income derived by individual	Monthly income allowance (Rs.)
Not exceeding Rs. 20,000	3,000
Above Rs. 20,000 but not exceeding Rs. 25,000	2,500
Above Rs. 25,000 but not exceeding Rs. 30,000	2,000
Above Rs. 30,000 but not exceeding Rs. 50,000	1,500

The MRA has been entrusted with the responsibility to pay the Allowance.

2. Who are eligible to Social Contribution (CSG) Income Allowance?

The Allowance is payable to:

- a. Employees who derive emoluments (excluding exempt emoluments and statutory end-of-year bonus), and basic retirement or widow's pension, not exceeding Rs. 50,000 in aggregate in a month, and who are not self-employed.
- b. Self-employed individuals who -
 - i. were registered with the MRA, as at 12 July 2024, as a self-employed for the payment of CSG/Social Contribution;
 - ii. are compliant with the payment of CSG/Social Contributions;
 - iii. derive net income as a Self-employed, and any basic retirement or widow's pension, not exceeding Rs 50,000 monthly in aggregate and are not an employee.
- c. Individuals who are both a self-employed and an employee deriving -
 - i. emoluments (excluding exempt emoluments and statutory end-of-year bonus);
 - ii. net income from business, and
 - iii. any basic retirement or widow's pension;not exceeding Rs. 50,000 in aggregate, in a month.

Emoluments mean all salary and wages. It includes overtime pay, leave pay and other Allowances in money or money's worth and it also includes any annuity. It excludes exempt emoluments and statutory end-of-year bonus.

3. Who are NOT eligible for the Social Contribution (CSG) Income Allowance?

The following individuals are **NOT** eligible to the Allowance:

- i. An individual who is below the age of 16 years or above the age of 65 years as at the last day of the month for which the Allowance is payable.
- ii. An individual who is undergoing training.
- iii. An employee whose employer is not compliant with his obligations under the Social Contribution and Social Benefits Act.
- iv. A self-employed who was not registered with the MRA for payment of CSG/Social Contribution as at 12 July 2024.
- v. A Self-employed who is not compliant with the payment of CSG/Social Contributions.
- vi. A non-executive director of a company.



4. What are the pre-requisites to benefit from the Social Contribution (CSG) Income Allowance?

To enable MRA to effect payment of the Allowance, employees and self-employed individuals are requested to provide their bank account details using the facility available on the MRA website: www.mra.mu

An individual must ensure that he has the following at hand:

- i. His National Identification Card (NIC) or Non-Citizen Identity Card (NCID);
- ii. His mobile phone; and
- iii. His bank account details.

Mauritian individuals must use their NIC number and the date of issue of their NIC to login.

Non-citizen individuals must use their NCID number.

An individual should provide his own bank account details. Under no circumstance should a person provide the bank details of another person. Where a person is not holder of a bank account, he should open a bank account and thereafter provide his bank details.

The MRA bears no responsibility in case an individual does not provide his own bank account details.

On providing the required information, a one-time password (OTP) will be sent on the mobile phone number provided and the OTP will have to be entered in order to proceed with the submission of the bank account details.

Late submission of the bank details may delay the payment of the allowance.

5. What should an eligible individual do to start benefiting from Social Contribution (CSG) Income Allowance?

The individual must submit his bank account details to the MRA via its website: www.mra.mu

6. What if an individual had already submitted his bank details?

Those individual who had already submitted their bank details are not required to resubmit their bank details for the Allowance.

7. What is the maximum of CSG Allowance I'm eligible?

The Allowance will be paid for the last 12 months where an application has been made for the first time.

8. How will payment be effected?

The payment for the month of July 2024 will be based as follows:

- i. For a self-employed individual, on the Social Contribution return that he has submitted for the month of May 2024;
- ii. For an employee, on his emoluments (excluding exempt emoluments and statutory end-of-year bonus) for May 2024; and

any basic retirement or widow's pension derived for the month of July 2024.

Thereafter, the MRA will credit the Allowance to the bank account of the individual.

For every subsequent months, as from August 2024, payment of the Allowance will be based on the emoluments or income of self-employed for second month preceding the month for which the allowance is payable. For example the Allowance for August 2024 will be based on emoluments and income of self-employed for the month of June 2024.

Where a beneficiary is found to be not eligible for the Allowance in a month in respect of which he has already been paid, the MRA may issue a claim to the individual to recover the amount paid. The individual will be required to pay the amount to the MRA within 28 days of the claim.

In case of non-payment, the MRA shall recover the amount due using the powers for recovery of taxes as provided in the Mauritius Revenue Act.

The MRA may also recoup the allowance paid to a non-eligible individual from any future Allowance payable to him should he be eligible.

9. When will the payment for the Social Contribution (CSG) Income Allowance be effected?

The Allowance will be paid by the 10th working day of each month.



10. What if an individual does not receive his Social Contribution (CSG) Income Allowance payment after bank details have been submitted?

He may:

- i. Phone MRA Help Desk during office hours on 207 6000 to inquire; or
- ii. Send an email (including NIC/NCID number) at fsu@mra.mu

11. What if an individual has submitted the wrong bank account details?

He must send an email (including NIC/NCID number) at fsu@mra.mu

12. What should an eligible individual do if his NIC is lost or damaged?

He must contact the **Civil Status Division** to obtain a new NIC. Photos of the recto and verso of the new NIC, and his contact details, should be sent by email at: fsu@mra.mu



13. What should an eligible individual do when he does not have a NIC/NCID?

- **NIC:** The Mauritian individual (aged above 16 years but below 18 years) should send his details (Name, NIC Number available on birth certificate and phone number) by email at fsu@mra.mu
- **NCID:** Where the non-citizen individual is a self-employed - The self-employed individual should contact the Passport Immigration Office to obtain a NCID. Photos of the recto and verso of the new NIC, and his contact details, should be sent by email at fsu@mra.mu

Where the non-citizen individual is an employee - The non-citizen employee should enquire with his employer to obtain the NCID number.

14. What should an eligible individual do if he has lost his NIC/NCID?

- **NIC:** Where an eligible Mauritian citizen has lost his NIC, he should follow the established procedures and contact the Civil Status Division to obtain a new NIC.

Photos of recto and verso of the new NIC, and his contact details, should be sent by email at fsu@mra.mu

- **NCID:** Where a non-citizen individual is a self-employed and has lost his NCID, he should contact the Passport Immigration Office to obtain an NCID. Photos of recto and verso of the new card, and his contact details, should be sent by email at fsu@mra.mu

15. What should an eligible individual do if his NIC/NCID is damaged?

- **NIC:** Where a NIC is damaged, the eligible Mauritian citizen should follow the established procedures and contact the Civil Status Division to obtain a new NIC.

Photos of recto and verso of the new NIC, and his contact details, should be sent by email at fsu@mra.mu

- **NCID:** Where the NCID is damaged, the eligible non-citizen individual should follow the established procedures and contact the Passport Immigration Office to obtain a new NCID.

Photos of recto and verso of the new card, and his contact details, should be sent by email at fsu@mra.mu

16. How to obtain additional information on Social Contribution (CSG) Income Allowance?

For any additional information regarding Social Contribution (CSG) Income Allowance, contact MRA Help Desk on **207 6000** during office hours or send an email (including NIC/NCID number) at fsu@mra.mu



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