

# **Workers' Rights (Portable Retirement Gratuity Fund) Regulations 2020**

**GN 39/2020**

**Government Gazette of Mauritius No. 19 of 22 February 2020**

## **THE WORKERS' RIGHTS ACT 2019**

### **Regulations made by the Minister under section 124 of the Workers' Rights Act 2019**

1. These regulations may be cited as the **Workers' Rights (Portable Retirement Gratuity Fund) Regulations 2020**.

2. In these regulations —

“Act” means the Workers' Rights Act 2019;

“administrator” means the administrator of the Portable Retirement Gratuity Fund;

“allied health professional” has the same meaning as in the Allied Health Professionals Council Act 2017;

“annual turnover”, in relation to an SME specified in Part I of the First Schedule, means its turnover for the 12 months ending on the date it closes its accounts and which falls

—

- (a) where the SME is a company, on any date between 1 January and 31 December 2021, 1 January and 31 December 2022 or 1 January and 31 December 2023, as the case may be; or
- (b) where the SME is a business entity other than a company, on 30 June 2021, 30 June 2022 or 30 June 2023, as the case may be;

“company” has the same meaning as in the Income Tax Act;

“monthly remuneration” has the same meaning as in section 87 of the Act;

“worker” has the same meaning as in section 87 of the Act.

**Amended by [\[GN No. 123 of 2020\]](#)**

**3.** (1) For the purpose of section 94 of the Act —

(a) the rate of contribution to be paid —

(i) by the employer, in respect of a worker employed in an SME referred to in Part I of the First Schedule, shall be as specified in that Part of the Schedule;

(ii) by an employer in respect of a worker employed in an SME referred to in Part II of the First Schedule shall be as specified in that Part of the Schedule;

(iii) by any other employer in respect of a worker referred to in Part III of the First Schedule shall be as specified in that Part of the Schedule;

(b) the amount of contribution to be made by a self-employed shall be as specified in Part IV of the First Schedule;

(c) the date prescribed for the payment of contributions shall be —

(i) where an employer is already paying contributions on or after 1 January 2020, such date as from which the contributions are paid;

- (ii) where an employer paid contributions on or after 1 January 2020 but thereafter ceased to pay such contributions at any time before 1 January 2022, 1 January 2022;
- (iii) in every other case, 1 January 2022.

(2) A partial payment of contributions in respect of a worker referred to in Part I of the First Schedule shall be made from the seed capital for the period starting on 1 January 2022 and ending on 31 December 2024.

**Amended by [\[GN No. 123 of 2020\]](#)**

4. An application by a worker, or the legal heirs of a worker, for the payment of gratuity under section 98(2)(a) of the Act shall be made in the form set out in the Second Schedule.

5. (1) Every employer shall, as from the date specified in regulation 3(1)(c) —

- (a) pay, on a monthly basis, the contributions specified in section 94 of the Act;
- (b) where the employment of a worker is terminated, pay the contributions specified in section 95(2)(a)(i) of the Act;
- (c) where he opts to pay the contributions payable under section 95(2)(b) of the Act to the Director-General, pay the contributions; and
- (d) submit the returns specified in section 102(1), (2) or (3) of the Act,

electronically through such computer system as the Director-General or the administrator, as the case may be, may approve.

(2) A self-employed who pays contributions under section 94(4) of the Act shall pay the contributions electronically through such computer system as the Director-General may approve.

(3) Every employer shall, where applicable, pay contributions equivalent to the amount representing the difference between the value of the accumulated fund and the lump sum referred to in section 96 of the Act, into the Portable Retirement Gratuity Fund electronically through such computer system as the Director-General may approve.

**Amended by [\[GN No. 123 of 2020\]](#)**

**6.** For the purpose of section 102(3) of the Act, an employer shall, where —

- (a) a worker's employment is terminated; or
- (b) a worker dies before the retirement age,

submit to the administrator a return setting out the following additional details in respect of the worker —

- (i) the National Identity Card number of the worker;
- (ii) the date the worker took up employment with the employer;
- (iii) the date of termination of employment or death of the worker, as the case may be;
- (iv) whether the worker was employed on a full-time or part-time basis; and
- (v) such other particulars as may be required.

**7.** The contribution due by an enterprise which is insolvent shall, pending the recovery of any unpaid contribution referred to in section 101(2) of the Act, be funded from the amount of seed capital specified in the third column of the Schedule to the Workers' Rights (Amount of Seed Capital) Regulations 2019.

8. Where, on or after 24 October 2019 but before 1 January 2020 —

- (a) a worker retires in circumstances specified in section 109 of the Act, the worker shall be paid a gratuity in accordance with section 49 of the repealed Employment Rights Act as if the said section 49 has not been repealed;
- (b) a worker who has been in continuous employment with the same employer for a period of not less than 12 months dies, the employer shall pay to the spouse or dependents of the deceased worker, as the case may be, a gratuity in accordance with section 49A of the repealed Employment Rights Act as if the said section 49A has not been repealed;
- (c) the employment of a worker is terminated on grounds other than those specified in section 70(1) of the Act, the termination shall be dealt with in accordance with Parts IX and X of the repealed Employment Rights Act as if the said Parts IX and X have not been repealed.

**8A.** (1) The amount of gratuity to be paid by an employer to a worker or his legal heirs, as the case may be, under section 127(6A)(a) of the Act for the period starting on 1 January 2020 and ending on 31 December 2021 shall be equivalent to the lump sum calculated in accordance with section 96(4) of the Act.

(2) The total contribution to be made by an employer to the Portable Retirement Gratuity Fund under section 127(6A)(b) of the Act for the period starting 1 January 2020 and ending on 31 December 2021, in respect of a worker referred to in that section, shall be equivalent to —

(a) where the employment of the worker is terminated, an amount representing —

- (i) 15 days' final remuneration of the worker for every period of 12 months' employment from the date the worker is employed by the employer up to the date of the termination of his employment; and

(ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment multiplied by the number of months during which the worker has remained in the employment of the employer;

(b) where the worker resigns, an amount representing –

(i) 15 days' final remuneration of the worker for every period of 12 months' employment starting on 1 January 2020 up to the date of resignation; and

(ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment, multiplied by the number of months during which the worker has remained in the employment of the employer.

**8B.** Where an employer has, on or after 1 January 2020, paid contributions in respect of a worker under section 94, 95, 96 or 97 of the Act, as applicable, but has, at any time before 1 January 2022, ceased to pay such contributions, the employer shall –

(a) in the case of a worker who retires in circumstances specified in section 98(1)(a) of the Act, or where a worker dies, pay to the worker or his legal heirs, as the case may be, a gratuity equivalent to the lump sum calculated in accordance with section 96(4) of the Act and which shall be paid by the Administrator and the employer as specified in section 99(2) or 100 of the Act;

(b) in the case of a worker whose employment is terminated, pay to the Director-General any unpaid contributions, equivalent to –

(i) 15 days' final remuneration of the worker for every period of 12 months' employment from the date the worker is employed by the employer up to the date of the termination of his employment; and

(ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment, multiplied by the number of months during which the worker has remained in the employment of the employer;

(c) in the case of a worker who ceases to be in the employment of an employer otherwise than where his employment is terminated, pay to the Director-General any unpaid contributions equivalent to –

(i) 15 days' final remuneration of the worker for every period of 12 months' employment beginning from 1 January 2020 up to the date of cessation of employment; and

(ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment multiplied by the number of months during which the worker has remained in the employment of the employer.

**Added by [\[GN No. 123 of 2020\]](#)**

9. (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 1 January 2020.

(2) Regulation 8 shall be deemed to have come into operation on 24 October 2019.

Made by the Minister on 19 February 2020.

**FIRST SCHEDULE**  
[Regulation 3]

**PORTABLE RETIREMENT GRATUITY FUND**  
**MONTHLY CONTRIBUTION PAYABLE**

**PART I – IN RESPECT OF A WORKER EMPLOYED IN AN SME,**  
**OTHER THAN AN SME SPECIFIED IN PART II**

**FOR PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2024**

| <b>Amount of annual turnover of SME</b> | <b>Period of contribution</b> | <b>Rate of contribution payable</b> |
|---|-------------------------------|-------------------------------------|
|---|-------------------------------|-------------------------------------|

|           |   | (% of monthly remuneration)   |             |
|-----------|---|-------------------------------|-------------|
|           |   | From seed capital             | By employer |
| <b>1.</b> | Not more than 2 million rupees for 12 months ending, in the case of –                         |                               |             |
| (a)       | a company, between 1 January and 31 December 2021   | 2.4                           | 2.1         |
| (b)       | a business entity other than a company, on 30 June 2021                                       |                               |             |
|           |   | 1 January to 31 December 2022 |             |
| (c)       | a company, between 1 January and 31 December 2022   | 1.6                           | 2.9         |
| (d)       | a business entity other than a company, on 30 June 2022                                       |                               |             |
|           |   | 1 January to 31 December 2023 |             |
| (e)       | a company, between 1 January and 31 December 2023   | 0.8                           | 3.7         |
| (f)       | a business entity other than a company, on 30 June 2023                                       |                               |             |
|           |   | 1 January to 31 December 2024 |             |
| <b>2.</b> | More than 2 million rupees and up to 10 million rupees for 12 months ending, in the case of – |                               |             |
| (a)       | a company, between 1 January and 31 December 2021; or   | 1.0                           | 3.5         |
| (b)       | a business entity other than a company, on 30 June 2021                                       |                               |             |
|           |   | 1 January to 31 December 2022 |             |
| (c)       | a company, between 1 January and 31 December 2022; or   | 0.8                           | 3.7         |
| (d)       | a business entity other than a company, on 30 June 2022                                       |                               |             |
|           |   | 1 January to 31 December 2023 |             |
| (e)       | a company, between 1 January and 31 December 2023; or   | 0.3                           | 4.2         |
| (f)       | a business entity other than a company, on 30 June 2023                                       |                               |             |
|           |   | 1 January to 31 December 2024 |             |
| <b>3.</b> | More than 10 million rupees and up to 50 million rupees for 12                                |                               |             |

months ending, in the case of –

|     |   |   |                               |     |     |
|-----|---|---|-------------------------------|-----|-----|
| (a) | a company, between 1 January and 31 December 2021; or   | } | 1 January to 31 December 2022 | 1   | 3.5 |
| (b) | a business entity other than a company, on 30 June 2021 |   |                               |     |     |
| (c) | a company, between 1 January and 31 December 2022; or   | } | 1 January to 31 December 2023 | 0.5 | 4.0 |
| (d) | a business entity other than a company, on 30 June 2022 |   |                               |     |     |
| (e) | a company, between 1 January and 31 December 2023; or   | } | 1 January to 31 December 2024 | 0.3 | 4.2 |
| (f) | a business entity other than a company, on 30 June 2023 |   |                               |     |     |

#### **FOR PERIOD 1 JANUARY 2025 AND THEREAFTER**

#### **Rate of contribution by employer**

Any SME under this Part

4.5% of monthly remuneration

**PART II – IN RESPECT OF A WORKER EMPLOYED IN AN  
SME PROVIDING SERVICES AS ACCOUNTANT OR  
ACCOUNTING FIRMS, ACTUARIES, ARCHITECTS,  
ATTORNEYS, BARRISTERS, SOLICITORS,  
ENGINEERS, LAND SURVEYORS, LEGAL  
CONSULTANTS, MEDICAL OR ALLIED  
HEALTH PROFESSIONALS, PROJECT  
MANAGERS IN THE CONSTRUCTION  
INDUSTRY, PROPERTY VALUERS,  
QUANTITY SURVEYORS AND TAX  
ADVISERS, OR THEIR  
REPRESENTATIVES**

Rate of contribution by employer 4.5% of monthly remuneration

**PART III – IN RESPECT OF A WORKER EMPLOYED BY ANY  
OTHER EMPLOYER OTHER THAN AN SME  
SPECIFIED IN PARTS I AND II**

Rate of contribution by employer 4.5% of monthly remuneration

**PART IV – BY SELF-EMPLOYED**

Amount of contribution payable by a self employed Not less than 500 nor more than 2,500 rupees per month

Amended by [\[GN No. 123 of 2020\]](#)

**SECOND SCHEDULE**

[Regulation 4]

**PORTABLE RETIREMENT GRATUITY FUND**

**APPLICATION FOR PAYMENT OF GRATUITY**

**PART I**

**Sub-Part A - IN CASE OF RETIREMENT OF A WORKER**

**PARTICULARS OF WORKER**

Title (Mr./Mrs./Miss.)\* .....

Surname.....

Maiden name (where applicable).....

Address .....

Telephone no.....                      Mobile no.....

Email address (if any) .....

National Identity Card no.....

Date of retirement.....

Ground of retirement.....

**Sub-Part B - IN CASE OF DEATH OF A WORKER**

**PARTICULARS OF APPLICANT**

Title (Mr./Mrs./Miss.)\* .....

Surname .....

Other name(s).....

Maiden name (where applicable).....

Relationship with deceased worker .....

Address.....

Telephone no.....                      Mobile no.....

Email address (if any).....

National Identity Card no. ....

Please attach a photocopy of the affidavit of succession

[The original of the affidavit of succession should be produced for verification]

**PART II – PARTICULARS OF EMPLOYER (S)**

| SN | Name of employer | Address | Period of employment      |                         |
|----|------------------|---------|---------------------------|-------------------------|
|    |                  |         | From<br>(date/month/year) | To<br>(date/month/year) |
| 1. |                  |         |                           |                         |
| 2. |                  |         |                           |                         |
| 3. |                  |         |                           |                         |

**PART III - PAYMENT DETAILS**

Please provide the following bank account details for payment

Name of bank.....

Address of bank.....

Bank Account no.....

Name of account holder.....

I declare that the information given by me in this form is correct and accurate. I understand that if any of the information is incorrect or misleading, or if I fail to disclose any relevant information, my application may be delayed or I may be required to submit a fresh application.

.....  
Date

.....  
Signature/thumbprint of worker/applicant\*

**FOR OFFICIAL USE**

I certify having checked the correctness of the details provided and documents submitted by the worker/applicant/heirs\*.

.....  
Name of officer

.....  
Signature of officer

.....  
Designation of officer

.....  
Date

*\*Delete as appropriate*