



These guidelines have been prepared by the Mauritius revenue Authority (MRA) to assist employers in the calculation of the wage assistance to be claimed under the **Government Wage Assistance Scheme (GWAS)** for month of March 2021, taking into consideration the financial assistance provided to Small and Medium Enterprises (SMEs) for the payment of salary compensation 2021 for the months of January 2021 to June 2021.

A SME refers an enterprise whose turnover for preceding accounting year ended in the calendar year 2020 did not exceed Rs 50 million.

1. Employer is a SME

1.1 Tourism Sector

- Where the basic salary of an employee exceeds Rs. 50,375, the employer is not entitled to GWAS in respect of that employee.
- Where the basic salary of an employee does not exceed Rs. 25,375, the employer is entitled to GWAS in respect of that employee and is calculated at 100% of the basic salary.
- Where the basic salary of an employee exceeds Rs. 25,375 and is up to Rs. 50,375, the employer is entitled to GWAS in respect of that employee and is calculated at 100% of the basic salary and is capped at Rs. 25,375.

1.2 Sectors other than the Tourism Sector excluding Export Enterprises

- Where the basic salary of an employee exceeds Rs. 50,375 the employer is not entitled to GWAS in respect of that employee.
- Where the basic salary of an employee ranges from Rs. 10,075 to Rs. 50,375 and the employee is employed on a full time basis, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of the basic Salary plus Rs. 187, and is capped at Rs. 12,875.
- Where the basic salary of an employee is less than Rs. 10,075, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of the basic salary.

1.3 Export Enterprises

- Where the basic salary of an employee exceeds Rs. 50,235, the employer is not entitled to GWAS in respect of that employee.
- Where the basic salary of an employee ranges from Rs. 9,235 to Rs. 50,235, and the employee is a Mauritian citizen employed on a full-time basis, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of basic salary plus Rs. 117, and is capped at Rs. 12,735.
- Where the basic salary of an employee does not exceed Rs. 50,235 and the employee is not employed on a full-time basis, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of the basic salary and is capped at Rs. 12,618, whether the employee is a Mauritian citizen or not.
- Where the basic salary of an employee is less than Rs. 9,235 and the employee is a Mauritian citizen employed on a full time basis the employer is entitled to GWAS in respect of that employee of Rs. 4,735 (50% of 9235 +117).



2. Employer is not a SME.

2.1 Tourism Sector- Same methodology as at section 1.1.

2.2 Sectors other than the Tourism Sector, excluding Export Enterprises.

- Where the basic salary of an employee exceeds Rs. 50,375, the employer is not entitled to GWAS in respect of that employee.
- Where the basic salary of an employee does not exceed Rs. 50,375, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of basic salary, capped at Rs. 12,688.

2.3 Export Enterprises

- Where the basic salary of an employee exceeds Rs. 50,235, the employer is not entitled to GWAS in respect of that employee.
- Where the basic salary of an employee ranges from Rs. 9,235 to Rs. 50,235, and the employee is employed on a full-time basis, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of basic salary and is capped at Rs. 12,618.
- Where the basic salary of an employee does not exceed Rs. 50,235 and the employee is not employed on a full-time basis, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of the basic salary and is capped at Rs. 12,618, whether the employee is a Mauritian citizen or not.
- Where the basic salary of an employee is less than Rs. 9,235 and the employee is a Mauritian citizen employed on a full time basis the employer is entitled to GWAS in respect of that employee of Rs. 4,618.
- Where the basic salary of an employee is less than Rs. 9,235 and the employee is not a Mauritian citizen, the employer is entitled to GWAS in respect of that employee and is calculated at 50% of basic salary and is capped at Rs. 4,618.





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