

FINANCIAL ASSISTANCE TO EMPLOYERS

Special Allowance 2024

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NEW



Following the Government's decision to provide financial assistance to employers for the payment of the Special Allowance 2024 (14th month bonus), the Mauritius Revenue Authority (MRA) has put in place an online platform on MRA website www.mra.mu since December 2024 for eligible employers facing financial difficulties.

As at date, a total amount of Rs 765,726,216 has been disbursed by the MRA to 6,781 eligible employers.

The financial support is applicable to the following categories of employers in respect of their full-time employees earning a monthly basic wage or salary not exceeding Rs 50,000:

- Export Oriented Enterprises (EOEs);
- Small and Medium Enterprises (SMEs) with an annual turnover not exceeding Rs 100 million for the Year of Assessment 2023-2024;
- Charitable Institutions;
- Non-Government Organizations (NGOs) registered with the National Social Inclusion Foundation;
- Registered Religious bodies;
- Trade Unions; and
- Enterprises, whose turnover for the Year of Assessment 2023/2024 do not exceed Rs 750 million and who are operating in the Business Process Outsourcing (BPO), Security or Cleaning Services and Construction sectors.

The amount of financial assistance to which eligible employers are entitled is dependent on profitability criteria.

Employers making a loss or whose profits are reduced by more than 50%, when factoring in the items below, are eligible to a 100% financial assistance for the payment of Special Allowance.

- I. Increase in National Minimum Wage of 2024;

II. The Salary Compensation 2024; and

III. Special Allowance 2024.

Employers whose 'fall in profit' is less than 50% but more than 10%, are eligible to a financial assistance equivalent to 50% of the amount of the Special Allowance paid to their full-time employees earning a basic wage or salary of up to Rs 50 000.

Eligible employers are required to join the scheme through the MRA website to benefit from financial support for the payment of the Special Allowance 2024. Thereafter, they should submit the Special Allowance 2024 Return, providing details of the employees and the amount of Special Allowance paid. They must be compliant with the payment of CSG/Social Contributions.

After necessary verification, MRA will credit the amount of refund to which the employer is entitled to, in the bank account provided on the application.

Eligible Employers who have not yet applied for the financial assistance are advised to do so at the earliest.

SUPPORT SERVICES

- Eligible employers who are unable to submit their online application for the Special Allowance are kindly invited to send an email on fsu@mra.mu .
- Moreover, MRA Help Desk, reachable on **207 6000**, is available during office hours from 08:45 to 16:30 on working days to assist employers.