

## ‘Prime à l’Emploi’ Scheme

The first 10,000 eligible employees will benefit from this facility

### ▶ Prime à L’Emploi Scheme



[Click here for Explanatory Video in Creole](#)

The ‘*Prime à l’Emploi*’ Scheme has been introduced in the Finance (Miscellaneous Provisions) Act 2022, with the objective of bringing young Mauritians and Mauritian women into the labour force. The Mauritius Revenue Authority (MRA) has been entrusted the responsibility of implementing the scheme. The facility for eligible employers to join the scheme is already available on MRA’s website: [www.mra.mu](http://www.mra.mu) .

Under this scheme, the Government will provide a monthly *Prime à l’Emploi* of up to Rs. 15,000 for the first year of employment of 10,000 youths aged between 18 and 35 years and for women aged up to 50 years.

### Eligibility criteria for Employees

- An individual employed on a full-time basis by an eligible employer;
- An individual who, on the date he/she takes up employment, is above 18 years but;
  - Not above 35 years of age, in the case of a male; and
  - Not above 50 years of age, in the case of a female.
- An individual who was not employed for a period of at least 6 months prior to the date on which he/she takes employment with an eligible employer;
- The basic wage or salary payable to the individual should not exceed Rs 50,000 in a month;

## Who are not Eligible?

A Ministry, a Government department, a local authority, a statutory body, the Rodrigues Regional Assembly, a public enterprise, and an individual employing household employees is not eligible for this Scheme.

## How to Apply?

To benefit from this Scheme, the employers must maintain the eligible employee in employment for a period of at least three years. An eligible employer should apply electronically to the Director-General for an approval in respect to its eligible employee within 15 days from the date the employee takes up employment.

If all the applicable conditions are met, the approval will be given instantly by the MRA, on the website.

The application to join the scheme for an employee is made only once. The employer may make subsequent applications for other eligible employees.

## Application for Payment

The employers should submit a monthly application for the 12 consecutive months electronically to the Director-General and verify the details of the approved employees who were employed under the scheme during that month.

The monthly application for payment, with respect to a month, is required to be made within 3 months from the end of that month.

The employers must be compliant with their obligations under the *Social Contribution and Social Benefits Act 2021*, the *National Savings Fund Act*, the *Human Resource Development Act* and Part VIII of the *Workers' Rights Act 2019*.

## Method of Application

To submit an application, employers should use their Employer Registration Number (ERN) as user ID and the password allocated by the MRA.

## Refund of Allowance by Employer

1. Where an employer who has benefitted from an allowance for a particular month, fails to pay the basic wage or salary of the eligible employee for that month, the employer shall not be entitled to any allowance for any subsequent month and shall be liable to refund the allowance for that month to the Director-General.
2. Where an employer has benefitted from an allowance in excess of the amount to which he is entitled or has provided false, incorrect, incomplete or inaccurate information, the Director-General may recover the excess amount or allowance.
3. Where the Director-General determines that an employee, in respect of whom an allowance has been paid, has not worked for the employer to whom the allowance has been remitted, the employer shall be liable to refund the total allowance that has been paid in respect of that employee.
4. Where the employer terminates the employment of an eligible employee before the end of the period of 3 years, he shall be liable to refund the total allowance that has been paid to him, in respect of that eligible employee.

## General information before making an application

The eligible employers are recommended to use a recent version of Google Chrome or Mozilla Firefox as browser to file the application. It is the employer's responsibility to make a correct and complete application. Please ensure that you provide the name of the declarant, email address and telephone number as they will be used by MRA to communicate with you.

On successful submission of the application to join the scheme, an acknowledgement message will be displayed on your screen together with the NIDs of approved eligible employees.

## Support services

Eligible employers who are not able to submit an application are requested to send an email on [fsu@mra.mu](mailto:fsu@mra.mu).

The MRA Help Desk service on 207 6000 is also available during office hours from 08 45 to 16 30 on working days to assist employers.