SPECIFICATIONS/FORMAT FOR FILE USED FOR: Monthly PAYE and Contribution Return (As from July 2023)

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Source	Character	3	Yes	It will contain the value MRA	
Statement Type	Character	6	Yes	It will contain the value CONT	
Template Version	Character	5	Yes	It will contain the value V1.0	
Employer Details:					
Employer Registration Number	Character	8	Yes	This is the Employer Registration Number of the Employer.	It consists of numbers 0 to 9 only.
Employer Business Registration Number	Character	9	No	This is the Business Registration Number (BRN) of the Employer.	Characters allowed A to Z & 0 to 9.
Employer Name	Character	80	Yes	This is the full name of the Employer.	It must consist of valid letters and numbers only. Characters allowed A to Z a to z 0 to 9 and some other special characters
Tax Period	Number	4	Yes	Period ending the month it relates	Format is YYMM E.g.: For the month of September 2020, it must be '2009'
Telephone Number	Number	7	Yes (If Mobile Number is Null)	This is the Phone Number of the Employer/ Contact person of the Employer.	Numbers allowed 0 to 9. It must be of 7 characters only.
Mobile Number	Number	8	Yes (If Telephone Number is Null)	This is the Mobile Number of the Employer/ Contact person of the Employer.	Numbers allowed 0 to 9. If mobile number should be 8 characters starting only with 5.
Name of Declarant	Character	80	Yes	This is the Name of the person providing the information from the Employer.	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
E-mail Address	Character	50	Yes	This is the Email Address of the Employer/ Contact person of the Employer.	It must consist of a valid email address

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Employee Details:					
Employee ID	Character	14	Yes	This is the employee ID: (i) Where the employee is a Mauritian Citizen, it is the NIC number (ii) Where the employee is a not a citizen of Mauritius, it is the non – citizen identification number (NCID) issued by the Passport and Immigration Office (PIO); or any other identification number issued by the Director-General	Characters allowed A to Z & 0 to 9.
Surname of Employee	Character	80	Yes	This is the Surname of the Employee.	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Other Names of Employee	Character	80	Yes	This is the Other Names of the Employee.	It must consist of valid letters and numbers only Characters allowed A to Z a to z 0 to 9 and some other special characters.
Wage Bill (MUR)	Number	7	Yes	Wage bill on which CSG / NSF will be calculated.	It must be less than or equal to Emoluments excluding travelling/ Emoluments excluding Exempt Emoluments and Statutory End-of-Year Bonus. Numbers allowed 0 to 9, without cents.
Contribution Code	Character	1	Yes	This is the Contribution Code applicable for the employee.	Possible Values: - **S** : Standard - **D** : Self Employed/Non Employed/Prescribed - **G** : Government Share - **N** : Only NSF (Employer Share only) - **V** : No Contributions - **X** : Exempted
Pay Code	Character	1	Yes	Pay Code	Possible Values: - **D**: Daily - **F**: Fortnightly - **H**: Half Monthly - **M**: Monthly - **W**: Weekly

Field	Data type	Width	Mandatory (Yes/No)	Description of field	Remark
Frequency	Character	1	Yes	Frequency	Possible Values: 1) If Pay Code = **Daily**, Frequency = **1-31** 2) If Pay Code = **Fortnightly**, Frequency = **1-3** 3) If Pay Code = **Half Monthly**, Frequency= **1-2** 4) If Pay Code = **Monthly**, Frequency = **1** 5) If Pay Code = **Weekly**, Frequency = **1-5**
Contribution Sociale Généralisée (CSG) on Wage Bill (MUR)	Number	7	Yes	This is the Contribution Sociale Généralisée (CSG) Amount on Wage bill of the employee.	Numbers allowed 0 to 9 only without cents
National Savings Fund (NSF) Amount (MUR)	Number	7	Yes	This is the National Savings Fund (NSF) amount.	Numbers allowed 0 to 9 only without cents
LEVY Applicable? (Y/N)	Character	1	Yes	This is to indicate whether Levy is applicable for Employee or not.	Possible Values : **Y** / **N**
End of Year Bonus (MUR)	Number	7	Yes	This is the Statutory End of Year Bonus Amount calculated on the basic salary component of the employee.	Numbers allowed 0 to 9 only without cents
Contribution Sociale Généralisée Amount (CSG) on End of Year Bonus (MUR)	Number	7	Yes	This is the Contribution Sociale Généralisée Amount (CSG) amount calculated on Statutory End of Year Bonus (MUR).	Numbers allowed 0 to 9 only without cents

Contribution Codes applicable with the introduction of CSG (As from Sep 2020)		
Employee Category	**Contribution Code Applicable**	**Contributions Applicable**
Under 18	V	No Contributions
Exempt Employee (Age > 18)	X	No Contributions
Reached retirement age but below final retirement age	V	CSG and Levy Only
Final retirement age (70 and above)	V	CSG Only
PH Employee having aggregate monthly wage bill <= MUR 3,000	G	CSG and NSF Only
Normal Employee (18 <= Age < 65)	S	CSG, NSF and Levy
Public Sector Employee under employer category (PG, AB, LA, SB)	N	CSG and NSF Only
Self Employed	D	CSG Only
Members of National Assembly and Councillors earning less than MUR 50,000 (18 <= Age < 65)	B	CSG Only
Members of National Assembly and Councillors earning above MUR 50,000 (18 <= Age < 65)	C	CSG Only