



### Change History

	<b>Date</b>	<b>Version</b>	<b>Description</b>
1.	October 2020	1.0	1. Introduction of CSG contribution 2. New rate code X for Exempt Employees applicable for both NSF and CSG calculation 3. Rate code V is applicable for employees > 65 years old
2.	November 2020	2.0	1. Rate code T is no longer applicable as from Sept 2020 2. For employees above 65 and below 70 years, levy and CSG will be calculated for rate code V 3. Rate codes and contribution applicable with introduction of CSG (Updated table) 4. Category EX – Export manufacturing – Code X applicable for both citizen and non-citizen
3.	October 2021	3.0	1. Addition of new column EOY bonus (Applicable as from tax period September 2021)
4.	September 2024	4.0	1. Addition of new columns (Applicable as from July 2024) i. Wage Bill excluding Wage Relativity Adjustment ii. Wage Relativity Adjustment

## CSV format for CSG Return Import

### Header information (1<sup>st</sup> line of csv file)

	Column	Length	Mandatory	Remarks
1	<b>CSGINFO</b>	7	Yes	Fixed text (Should be exactly same)
2	ERN Number	8	Yes	This is the Employer Registration Number
3	Employer Name	105	Yes	This is the Name of the Employer
4	Tax Period	6	Yes	Period ending the month it relates (Format YYYYMM)
5	<b>Total Wages/Salary incl Relativity Adjustment</b>	15	Yes	Format 999999999999999 (No decimal allowed). Value should tally with sum( <b>Total Wages/Salary incl Relativity Adjustment</b> ) of employees where levy flag = 'Y' >= 0
6	Levy amount	12	Yes	Format 999999999999 (No decimal allowed) Should tally with Round(IVTB rate * <b>Total Wages / Salary incl Relativity Adjustment</b> )/100).
7	Email	50	No	This is the Email address of the Employer / Contact person of the Employer If value is not provided in csv file, it will have to be entered in form
8	Telephone no.	10	No	This is the Phone number of the Employer / Contact person of the Employer. If value is not provided in csv file, it will have to be input in form.
9	Mobile no.	10	No	This is the Mobile number of the Employer / Contact person of the Employer If value is not provided in csv file, it will have to be input in form.
10	Declarant Name	200	No	This is the Name of the person providing the information from the Employer If value is not provided in csv file, it will have to be entered in form
11	Capacity in which acting	100	No	This is the Capacity in which acting of the person filing the return

**Details lines (2<sup>nd</sup> line to last line)**

Column	Length	Mandatory	Remarks
Employee ID	20	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
Other Names of Employee	35	Yes	This is the Other Names of the Employee
Surname of Employee	35	Yes	This is the Surname of the Employee
Total Wages/Salary incl Relativity Adjustment – CSG (Remuneration related to amount serial)	12	No	Format 999999999999 No Decimal allowed Total Wages / Salary incl Relativity Adjustment on which CSG will be calculated. Value should be same as Total Wages / Salary incl Relativity Adjustment – NSF Value should be greater than or equal to 0 Total Wages / Salary incl Relativity Adjustment – CSG should tally with sum of Wage Bill excluding Wage Relativity Adjustment and Wage Relativity Adjustment
Total Wages/Salary incl Relativity Adjustment – NSF (Remuneration related to amount serial)	12	No	Format 999999999999 No Decimal allowed Total Wages / Salary incl Relativity Adjustment on which NSF will be calculated. Value should be same as Total Wages / Salary incl Relativity Adjustment – CSG. Value should be greater than or equal to 0 Total Wages / Salary incl Relativity Adjustment – NSF should tally with sum of Wage Bill excluding Wage Relativity Adjustment and Wage Relativity Adjustment



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Contribution Code	4	Yes	This is the Contribution Code applicable for the employee. <b>Possible Values:</b> - <b>S</b> : Standard - <b>D</b> : Self Employed/Non Employed/Prescribed - <b>G</b> : Government Share - <b>N</b> : Only NSF (Employer Share only) - <b>V</b> : No Contributions - <b>X</b> : Exempted
Pay Code	4	Yes	<b>Possible Values: -</b> - <b>D</b> : Daily - <b>F</b> : Fortnightly - <b>H</b> : Half Monthly - <b>M</b> : Monthly - <b>W</b> : Weekly
Frequency	3	Yes	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 For Pay Code - Daily – Frequency will depend on the number of days in the month . Tax period Jan, possible values are 1 to 31 Tax period Feb, possible values are 1 to 28 or 29 Tax period April, June, possible values are 1 to 30
Levy Applicable (Y/N)	1	No	State whether levy is applicable for employee. Possible values ('Y', 'N' or empty) If value is not provided, then system will default value as 'N'
End of Year Bonus (MUR)	12	No	Format 999999999999. No Decimal allowed Value can be >= 0.



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			Both <b>Total Wages/Salary incl Relativity Adjustment</b> and End of Year Bonus cannot be equal to 0. Either <b>Total Wages/Salary incl Relativity Adjustment</b> or End of Year Bonus should be greater than 0
Wage Bill excluding Wage Relativity Adjustment	12	No	Value should be $\geq 0$
Wage Relativity Adjustment	12	No	Value should be $\geq 0$ Amount cannot be greater than Wage Bill excluding Relativity Adjustment

## **Notes on Import of CSG/NSF Employee details**

### 1. Basic rules

- i. **Total Wages / Salary incl Relativity Adjustment** should be equal to the sum(**Total Wages / Salary incl Relativity Adjustment**) where levy flag = 'Y'.
  - ii. Valid NIDs for citizens or NCIDs for non-citizens should be specified.
  - iii. **Total Wages/Salary incl Relativity Adjustment - CSG** and **Total Wages/Salary incl Relativity Adjustment - NSF** should be equal
  - iv. NSF Contribution will be calculated on the NSF ceiling
  - v. Range of values for Frequency will depend on the Wage Type Code for amount serial.
  - vi. Levy Applicable:- If the company category is exempted from levy, levy applicable should be equal to 'N' else levy applicable should be equal to 'Y'
  - vii. Either **Total Wages/Salary incl Relativity Adjustment** or EOY Bonus should be greater than 0
2. Employer and employee details with rows and columns as specified above can be inserted in an excel file and saved as a comma separated value (csv) file.
  3. Import CSG return facility is available under Utilities Menu.
  4. Upon successful import of csv file, a CSG return filled with **Total Wages / Salary incl Relativity Adjustment**, Levy for period, calculated NSF/CSG contribution and employee details is created for the period specified in the csv file.
  5. If total contributions are correct, user will have to input Payment details and send return.
  6. User can also add new employee, delete employee and/or edit details of employee in the CSG return.

**List of NSF/Levy Contribution Codes applicable up to August 2020**

Code	Description	NPS Rate (%)	NPS Rate (%)	NSF Rate (%)	NSF Rate (%)	From	To
		Employer	Employee	Employer	Employee		
P	PRESCRIBED	10.5	3.0	2.5	1.0	Jan 2018	August 2020
H	HIGHER	8.5	5.0	2.5	1.0	Jan 2018	August 2020
Q	EMPLOYER SHARE ONLY-PRESCRIBED RATE	10.5	0	0.0	0.0	Jan 2018	August 2020
I	EMPLOYER SHARE ONLY - HIGHER2	8.5	0.0	0.0	0.0	Jan 2018	August 2020
T	EMPLOYER SHARE ONLY-STANDARD RATE	6.0	0.0	0	0.0	Jan 2018	August 2020

Contribution codes applicable with the introduction of CSG (As from September 2020)		
Employee Category	NSF rate code Applicable	Contributions applicable
Under 18	V	No Contributions
Exempt Employee (Age >18) (*)	X	No Contributions
Reached retirement age but below final retirement age (65< Age<70)	V	CSG and Levy Only
Final Retirement Age (70 and above)	V	CSG Only
PH Employee aggregate Salary <=3K	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 Councilors earning less than MUR 50,000 (18 <= Age < 65)	B	CSG Only
Members of National Assembly and Councilors earning above MUR 50,000 (18 <= Age < 65)	C	CSG Only

**(\*) Exempt Employees include below provided age is greater or equal to 18**

- a non-executive director of a company
- a person taking part in a training scheme set up by the Government or under a joint public-private initiative with a view to facilitating the placement of jobseekers in gainful employment
- a non-citizen employee employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of less than 2 years, including any period of absence which does not exceed 9 consecutive weeks or during which he maintains a residence in Mauritius



Category X is allowed for companies falling under the following categories:-

Category Code	Description	Citizen/Non-citizen
N	Normal	Both
EX	Export Manufacturing	Both
PS	P.S.S.A	Both
PG	Public body/Government	Both
AB	Approved Bodies	Both
SI	Sugar Industry	Both
LA	Local Authority	Both
SB	Statutory Body	Both
PB	Portage Bill	Both
RI	Religious Institutions	Both
CI	Charitable Institutions	Both
NC	National Council	Citizen only

**CSG Rates**

CSG Rates		
Category of employee	Rate applicable on the basic wage or salary of the employee	
	To be deducted from the wage or salary of the employee	Payable by the employer
An employee, <b>other than</b> a Public Sector employee, earning a basic wage or salary NOT exceeding Rs 50,000 in a month	1.5%	3%
An employee <b>other than</b> a Public Sector employee earning a basic wage or salary exceeding Rs 50,000 in a month	3%	6%
Public sector employee earning a basic wage or salary not exceeding Rs 50,000 in a month	N/A	4.5%
Public sector employee earning a basic wage or salary exceeding Rs 50,000 in a month	N/A	9%
An employee who is in the domestic service earning a basic wage or salary NOT exceeding Rs 3,000 in aggregate in a month, from one or more employers	N/A	3%