Objective

Following the reform of income tax calculation in 2023, this document provides details of how to update the new EDF data and calculate/validate PAYE for employees in **Payroll Mauritius**.

How to do this ?

This year's EDF is different from previous years. We now have a different approach for the Exemptions and TAX of 0% has been implemented.
This year's EDF Exemptions starts at Rs 0, compared to previous years, and the exemptions are for dependents and other reliefs as pay the EDF definitions given on the MRA website (https://www.mra.mu/index.php/individuals/reliefs-deductions-allowances

With this new system, we now have implemented a list of changes to **Payroll Mauritius** to cater for the new EDF Data and related calculations.

EDF Submission/ MRA Data Retrieval

It is requested by MRA that the employees fill-in their respective EDF on the MRA Online EDF Form (https://www.mra.mu/index.php/eservices1/individual/employee-declaration-form-edf).

Once the employees have submitted their EDF data, companies can download the EDF file (CSV/Excel) which will include all the EDF data required for Payroll for all employees of the company who have submitted their EDF through this channel.

To do so, please use your ERN and Password given by MRA and use the link
https://eservices3.mra.mu/corporate/login

Example MRA file with Employees EDF

Note : data given by the MRA are only what is required for the proper calculations.

EDF Import on Payroll Mauritius
The above file will have to be directly imported into **Payroll Mauritius**, without any adjustments.
The mapping with your employees will be done with the NIC (Citizen ID)/NCID (Non Citizen ID).

A) EDF Data Reset

Please note that this year, an EDF reset option has been implemented in **Payroll Mauritius** to reset all previous data for EDF to be able to accurately set the EDF data submission for employees who have submitted or not submitted any data for 2023/2024.

● **Step 1** – Select all employees in the « Employees » tab by clicking the box in the title line. Effect will be a selection of all employees
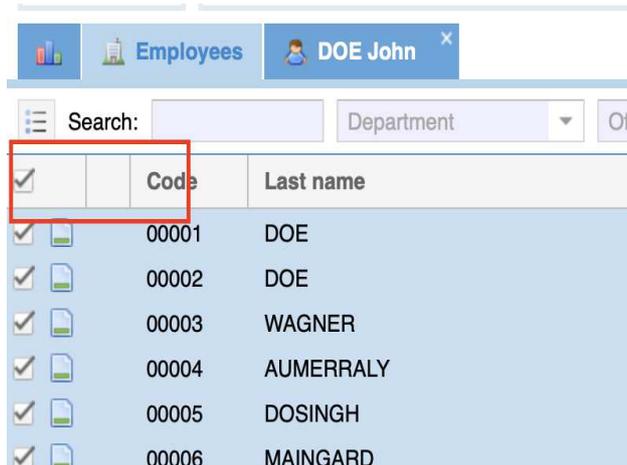
● **Step 2** – Click on the [icon] icon and select :

« Mass Update Employees » menu > « Reset EDF Amounts »
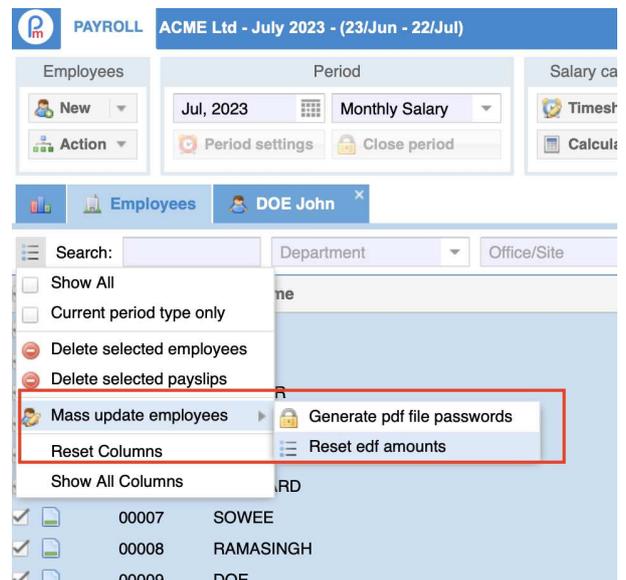
● **Step 3** – Confirm

Result will automatically be, for each employee :
- EDF Total Deduction set to 0 (zero)
- « EDF Submitted » box, untick
- EDF sublitted on (date) : empty

B) EDF Data Import

All employees should have their NIC set in their profile for the import to work properly.
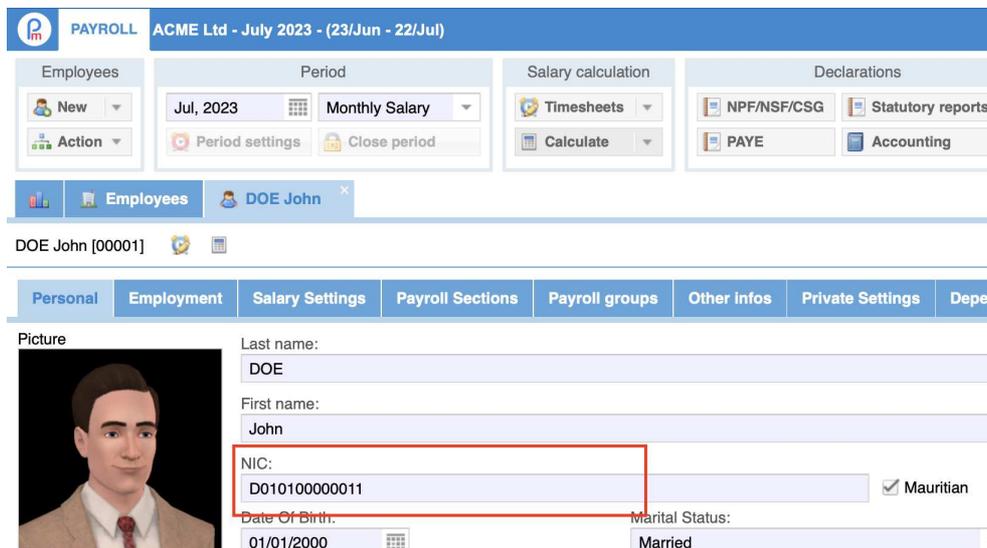
Then, Use the "Employees > New > Import" menu to start a new EDF import
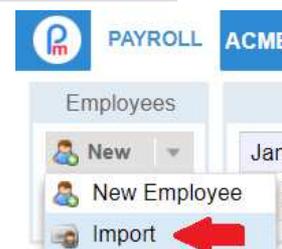
● **Step 1** – Click on **[Select File]** button and select the CSV/Excel file with Employee's EDF downloaded from the MRA website, then click on **[Upload]** button.
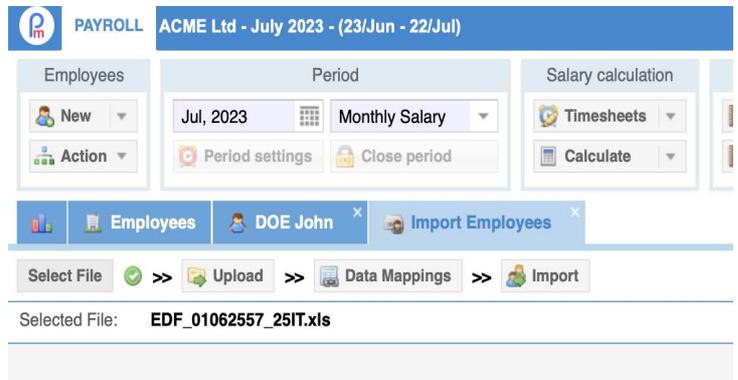
● **Step 2** – In the "**Data Mappings**" Screen, please select the template "**- EDF (MRA File)**", which will automatically map the import columns for you.
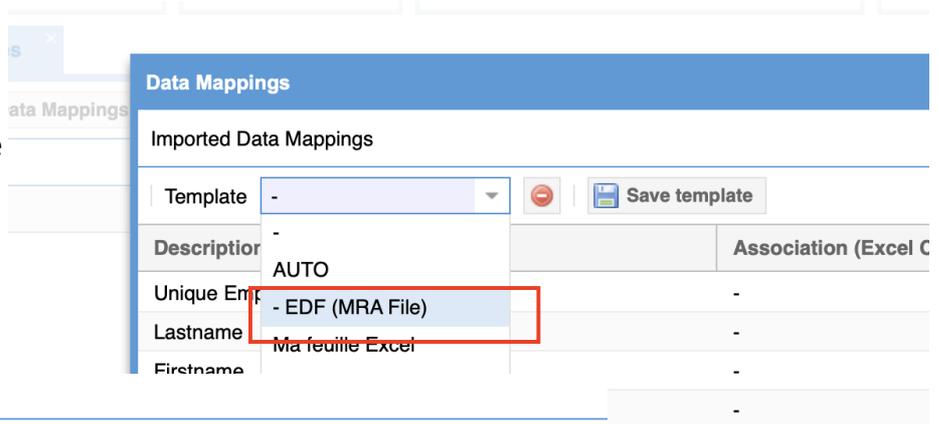
Imported Data Mappings

Template - EDF (MRA File)

Description	Field	Association (Excel Column)
National Ident No.	nic	[A] National ID No. / Non-Citi…
Mauritian	mauritian	-
Tax Acc.	tan	-
Badge - Access Control	badge	-
Access Level	access_level	-
Basic Salary	basic_salary	-
Salary Calculation (Mo…	salary_calc_type	-
Transport	transport	-
Transport Calculation (…	transport_calc_type	-
EDF total exemption	edf_total_exemp	[D] Total reliefs, deductions a…
EDF paid in another co…	is_edf_paid_other_company	[E] Has employee submitted …
EDF has been submitted	is_edf_submitted	-
EDF submission date	edf_submitted_on	[F] Date on which EDF was …
Preferred TAX %	preferred_tax	-

● **Step 3** – Check the data are properly listed and click on **[Import]** button

National Ident No.	EDF total exemption	EDF paid in another compan	EDF submission date
D010100000011	110000	0	20230620 15:39:25

Employee's NIC not in the system will be in the Failed List.

C) EDF Data Verification

EDF data imported is now found in the "Salary Settings" tab of the Employee profile.

Note : All the information included in the file have been imported.

Also when performing the import, the EDF Submitted is automatically set to "CHECKED" and the date of submission by the Employee is also recorded here to keep track of the import made from MRA.

P A Y E

The new PAYE calculation has already been implemented in the system.
All implementation of PAYE prior to 1st July 2023, has already been stopped with an end date of 30th June 2023.

As per the new calculations, you should see a new calculation for PAYE, which will show the MAX Tax % that has been applied for PAYE.

PAYE Calculation (Variance Report)

The Calculation of PAYE has now been changed according to the MRA Circular Letter (https://www.mra.mu/download/PayrollTaxes.pdf).

We have implemented all the required calculations based on this letter and have also included the rules for non-submission of EDF (automatic taxation at 15%).
Since the calculation is much more complex, we have provided you with a PAYE Variance Report in Excel that gives the breakdown of the calculation done for each employee.

It is accessible from the "Print > PAYE Variance" Menu in the payslip calculation screen.

This will download an excel file which has he details of the calculation for PAYE.

	A	B	C	D
1	Company	ACME Ltd		
2				
3	Code	00001		
4	Name	DOE John		
5	Joined	01/01/2006		
6				
7	Month	Jul-2023		
8				
9	Code	Details	Jul 2023	
10	1000	Basic Salary	122,912.00	
11	1110	Overtime @1.5x	472.00	
12	3130	Attendance Bonus	6,145.60	
13	3140	Special Bonus	12,291.20	
14	3500	Special Allowance	1,229.12	
15	3602	Fringe Benefits	9,000.00	
16				
17		Total Emoluments	152,049.92	
18		Total Previous Emoluments		
19		Cumulative Emoluments	152,049.92	
20				
21		EDF Exemption	110,000.00	
22		Month Count	1.00	
23		Fiscal Months	13.00	
24				
25		Total Deductions	8,462.00	
26		Cumulative Chargeable Income	143,588.00	
27				
28		Amount Rate 0%	30,000.00	
29		Amount Rate 2%	3,077.00	
30		Amount Rate 4%	3,077.00	
31		Amount Rate 6%	4,615.00	
32		Amount Rate 8%	4,615.00	
33		Amount Rate 10%	23,077.00	
34		Amount Rate 12%	23,077.00	
35		Amount Rate 14%	23,077.00	
36		Amount Rate 16%	28,973.00	
37		Amount Rate 18%		
38		Amount Rate 20%		
39				
40		Cummulative PAYE	13,774.00	
41		PAYE - Total Already Paid		
42		Current PAYE	13,774.00	
43				
44		Maximum PAYE %	16.0%	
45				
46		Total PAYE Paid at month	13,774.00	
47		PAYE Excess(-)/Unpaid(+)		

Worksheet