



How to make the CSG adjustment for the compulsory salary increase and declaration of past payroll to the MRA

FAQEN166

Prerequisites : Knowledge of payroll section management / Administrator access + FAQEN165

V1.0

Objective

Following the readjustment of the minimum remuneration of Employees, the Mauritius Revenue Authority (MRA) must be informed retroactively that the compulsory adjustment has been made.

IMPORTANT: you **must have carried out the salary readjustment BEFORE this procedure** (see FAQEN165). And depending on when and for how many months you carried out this procedure, you must adapt the following procedure.

Maybe you may have made an additional increase to the amount of the adjustment, in which case go to the end of this document.

How to do this ?

To do this, the declaration files must be returned to the MRA for the previous months concerned.

- For the month of October 2024 :

Simply make your declaration file as you normally do (MNS format or PACO format)

- For the month of September 2024 :

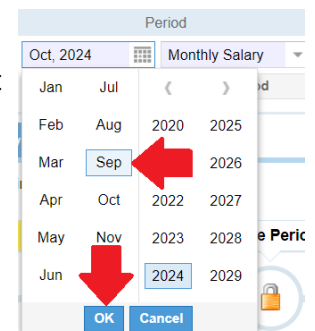
If you have followed the instructions in FAQEN165, you should have made the salary adjustment for September as well as for the previous months of July and August retroactively (backpay).

The file generated for the CSG, which you have normally already submitted to the MRA, already contained the correct amount of employer's CSG. You therefore normally have nothing to pay.

However, the MRA should now be informed that the adjustment has been made (and therefore that the '**Wage Relativity Adjustment (MUR)**' field, which was set to **zero**, should now be populated).

To do this, you need to go on the September 2024 period.

Then regenerate the CSG file for that month of September in order to make an amended declaration to the MRA.





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CAUTION: if you are using the PACO format (not the MNS format), you cannot use this format to make an amending declaration. You must then change the format to 'MRA'.

Then go to the 'Declaration' section, click on the [NSF/CSG] button and then on the [Export] button:

Details		Contributions	
No. of employees:	1	NPF:	-
Total basic wage:	47,925.00	Csg:	2,157.00
Total payable:	3,768.00	NSF:	892.00
		Levy:	719.00

	NID	Last name	First name	Rate code	Period	Salary	Conts nsf	CSG	CSG Bonus	Levy
1	000001			S2	M	47,925.00	892.00	2,157.00	0.00	719.00

If you are using the PACO format, a file called **npfmra20240930.csv** is generated (if not, check that the export format is **MRA** and if so, exit and re-enter the software so that the format change is saved. If you are using MNS, the file name generated is **npfmns20240930.csv**.



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IMPORTANT NOTE: The following example is the direct deposit on the MRA site and not using MNS. For MNS users, we invite you to follow the procedure you normally use with MNS for your filings.



Click on the **[Online declaration]** button, a new browser tab will open, then enter your login details and log in:

Username *

Password *

Login

Then select :

Choose Return Type * **Contribution Monthly Return**

Choose Income Year * July 2024 - June 2025

Choose Month * **September 2024**

Choose Filing Type * CSV SCREEN INPUT

IMPORTANT: make sure you select **'Contribution Monthly Return'** (only).



Then continue the deposit process until you reach the file download where you will find the previously deposited file. Click on the **[Add new file]** button and select the file previously generated by **Payroll Mauritius:**

FILE UPLOAD

File No.	File Name	Status	Add new file
File 1	paco20240930 .csv	FILE SUBMITTED	

Then finalise the deposit as usual. Normally you should receive confirmation of your deposit and, as the CSG deduction has already been previously made correctly, there's nothing to pay!

Contribution Monthly Return statement details confirmation

eservices@mra.mu <eservices@mra.mu>
À : [redacted]

30 octobre 2024 à 10:45

Thank you for using the eservices facilities of MRA. Your online Contribution Monthly Return for the period September 2024 has been submitted to MRA on 30 Oct 2024 at 10:45:33.
Your Employer Registration Number is [redacted] and your acknowledgement ID is [redacted].
The additional amount payable is MUR 0.



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- **For the month of August 2024** :

Once again, you need to make a corrective deposit.

To do this, select the August 2024 pay period.

Then, if the NSF/CSG screen is still open, **refresh the list** by clicking on the  button at the bottom of the screen (if it is closed, reopen it).

Then follow the same procedure as for September 2024, downloading the new file corresponding to the August 2024 data.

However, as a result of the adjustment made, you will have a payment difference to settle for CSG and LEVY.

Contribution Monthly Return statement details confirmation

eservices@mra.mu <eservices@mra.mu>

30 octobre 2024 à 12:27

À :

Thank you for using the eservices facilities of MRA. Your online Contribution Monthly Return for the period August 2024 has been submitted to MRA on 30 Oct 2024 at 12:26:58.

Your Employer Registration Number is [REDACTED] and your acknowledgement ID is [REDACTED].

The additional amount payable is MUR 176.

- **For July 2024** :

Once again, you need to make a corrective deposit.

To do this, select the July 2024 pay period.

Then, if the NSF/CSG screen is still open, **refresh the list** by clicking on the button at the bottom of the screen (if it is closed, reopen it).

Then follow the same procedure as for August 2024, downloading of course the new file corresponding to the July 2024 data.

Once again, you should have a payment adjustment to make.

Congratulations, you're now finished!

Important note: Now that you've made the necessary adjustments, if you **usually use the PACO format**, don't forget to reset it to 'PACO' in the Company settings for subsequent months, when you'll be able to file PAYE and Contributions at the same time as usual!



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Making a manual adjustment

There may be cases where you have made an increase greater than the mandatory adjustment, in which case the file filed may not match (because by using payroll section 1010 for the increase, it has received both the adjustment amount AND the additional increase).

The consequence of this is that your declaration files are rejected at the time of filing.

Payroll Mauritius allows you to insert the adjustment amount (only) directly into the deposit file that you generate for the MRA.

To do this, go to **[Settings]** then **'Setting fields'** and click on the **[Add Setting field]** button then enter :

- identifier: **relativity_amount** (must be written as such)
- Name: Adjustment amount (you can customise this)
- Type: numberfield (mandatory) then click **[OK]** to confirm.

Identifier	Name	Type	Data	Category	Employee access	Position	Use for
per_km_ref...	Per Km Refund	numberfield			No access	0	No
internet_elec	Internet Electricity Allowance	numberfield			No access	0	No
relativity_amo	Montant ajustement	numberfield			No access	0	

Then go to the profile sheets of the employees concerned, then to the **'Private Settings'** tab, click on the **[Add Setting]** button and in the list choose the field you have just created:

From	To	Title
		Per Km Refund
		Internet Electricity Allowance

Setting: [dropdown]

Value: [dropdown]

Start Date: [calendar]

End Date: [calendar]



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then enter **the desired amount** in the **Value** field, click **[Validate]** and save the Employee file by clicking **[Save]**.

CAUTION - It is then up to you to calculate this value yourself.

You should then go to the pay period for the month in which you made the adjustment+increase and then submit the file to the MRA again.

The amount taken for the **'Wage Relativity Adjustment (MUR)'** field in the generated .csv file will then not be calculated but the amount you have entered.

Please note that if you are using the PACO format, please refer to the note on Page 2 of this document concerning the 'MRA' format to be used for filing modifications. And once the procedure is complete, remember to re-select the 'PACO' format.

Note: If you wish to file with the **'Wage Relativity Adjustment (MUR)'** field set to zero, you must enter the value **-1** in the **relativity_amount** parameter (the value zero is not taken into account if you enter it there).