R	How to calculate and pay the 14th month Special Allowance on Payroll Mauritius	FAQEN167
	Prerequisites : Knowledge of payroll section management / Administrator access	V1.0

Objective

The Cabinet, which met on Friday 13 December 2024, gave the go-ahead for the payment of a 'Special Allowance' (known as the 14th month allowance) to public and private sector employees receiving a basic monthly salary of up to Rs 50,000, including (under conditions) employees who left during the year. Please note that there are no social security contributions to be paid on this Allowance but it is subject to PAYE tax. See also the **Important General Notes at the end of this document**.

This is to be paid in one, two or up to four equal instalments, starting in December 2024, as specified in the official document:

https://mauritiusassembly.govmu.org/mauritiusassembly/wp-content/uploads/2024/12/The-Special-Allowance-Bill-No.-XX-of-2024.pdf

How to do this?

You will now automatically find 2 new payroll sections in the common payroll sections managed by the system (in grey): 1840 - Special Allowance EOY 2024 (14th Month) :

En	nployees		Period		Salary calculation		Declarations	Reports	Em	ployer	
&	New 👻	Nov, 2024	Mont	hly Salary 👻	🔯 Timesheets 📼	NSF/CSG	Statutory reports 🔻	\$ Payments *	🕞 Common se	ct 👷 Company	
	Action 🔻	🔯 Period setting	gs 🔒 Cl	ose period	Calculate 💌	Calculate V PAYE Accounting V		Reports 💌	🎲 Settings	😸 Admin 🔻	
1	🗮 Emp	oloyees 🕞 Com	non Secti	ons							
Perma	nent Sectio	ons For Salary Calcula	ations: Se	arch	0					Add Section	
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			1800	End Of Year Bon	ius				if(p.basic>100	if(g.period_typ	
	01/07/2	2023	5000	PAYE (Max: {s.f5	5000.taxrate}%)				s.f5000.taxam	if(e.is_paye_p	
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2 6	01/01/	2025 31/01/2025	1840	Special Allowand	ce EOY 2024 (14th Month)				p.previous.s1840	1	

It is compulsory to start paying all or part of this Special Allowance from December 2024, normally half in December and the other half in January 2025, which is why 2 payroll sections, one for December 2024 and the other for January 2025, have been added.

So by default, the Special Allowance will be paid in two instalments, on the salaries for December 2024 and January 2025.

You can also decide to pay the entire Special Allowance in a single instalment on the December 2024 payslip, or on a specific pay period that you can create in the software if you do not wish to do so on the December salary (but must do so in December 2024), or, if you have an agreement with the Employees to this effect, in 4 instalments from December 2024 to March 2025.

Let's look at these 3 cases (choose yours and ignore the others).

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A] Payment of the Special Allowance in a single instalment

This payment must be made in December 2024 before 31 December.

In the two 1840 payroll sections added previously, you should therefore only keep the payroll section for the month of December 2024 and indicate that it relates to 100% of the Allowance rather than just 50%.

To do this, start by **deleting** from the Common Sections (click on the **[Common Sect]** button (1)) the payrill section 1840 - Special Allowance EOY 2024 (14th Month) with an end date of 31/01/2025 by clicking ():he icon in front of it.

All that remains is item 1840 - Special Allowance EOY 2024 (14th Month) with an **end date of 31/12/2024**, which can be changed by clicking on the icon in front of it (2).

1	Ne	w v	Dec, 2024	Mont	hly Salan	y - 😡	Timesheets 🗉	NSF/G	SG 📑 Statutory n	eports 💌	💲 Payments 🔻	Common sect	i Company
	Ac	tion *	👩 Period setting	s 🔒 Cl	ose perio	bd	Calculate	PAYE	Accounting	,	Reports 🔻	Setting -	🔅 Admin 👻
					ons	Payroll Section	1					00	
Per	mane	ent Sections F	or Salary Calcula	tions: Se	arch:	1840 : Special	Allowance EON	ction					
		From	То	Code	Sectio	Calculation	Details Pay	yroll groups	Formulas Desci	iption	4		
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				1000	Salaire	Multiplier Fix	ed/Formula:	if(and(e.last_	month_refund=0,p.ba	sic<=50000),p.basic,0)		
	0		31/08/2024	1010	Gover	Value Fixed/I	Formula:	min(1,e.years	_worked_month)/2				max(0,max(
			31/08/2024	1080	Backp	- Annlies On S	elected Months	Only		21			s.s1010
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	0			2000	Transp	- Period Types							t.workingday
	0			2100	Travel	EOY Bo	nus 🛛	Monthly Salar	y				1
a	0			3000	Profit s								p.basic

in the value Fixed formula (3), <u>remove</u> the division by two: **/2** to indicate that 100% of the Special Allowance will be paid over this period (and not 50%). **[Validate Section]** (4) button. When you calculate the December payslip, the Allowance will be paid in full.

- A1] To be taken into account on the pay slip for December 2024 (when the December salary is calculated)

You have nothing else to do

A2] If you want the Allowance to be on a specific Payroll period with a separate payslip

If you would like to pay this Allowance in December 2024 without waiting for the December pay slip, you can create a specific pay period in the system.

To do this, click on the [**Company**] button (1), then in the '**Payroll**' tab (2) tick **Custom Period** (3) and enter its title '**Special Allowance**' and start date **01/12/2024** (4) then click on [**Validate**] (5) :

Employees	Period	Salary calculation	[Declarations	Reports	Employ	/er	
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Action 🔻	🙋 Period settings 🔒 Close period	Calculate 🔻	PAYE	Accounting v	Reports 💌	🍈 Settings 🔹 👻	0 · · ·	CORPORATION
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Company Deta	ils Contact Payroll Bank Times	heets Custom Settings	Documents					5
Periods				 Salary calculations — 				
Period Closing	Day Of Month:			Monthly				
22			×	Fortnightly				
Pay Day:				C Weekk				
28			¥	VVEEKIY				
Dealerstines				EOY Bonus:				
- Declarations				Seperated Payslip				
MDA (DACO)				Custom Period				
				Custom Period	3			
Payslip printing				Title				
Payslip templat	e.			Special Allowance				
Basic/Contribu	itions		v	opocial Milowalice	4			
Printing Langua	ade			Start Date:				
5				12/01/2024	N 120			8.7

This will add this personalised period to the list of possible periods for December 2024: Select it now in the 'Period' section:



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Now go to the common payroll sections by clicking on the **[Common sect]** button (1), then edit the 1840 (**End date: 31/12/2024**) by clicking on the icon in front (2).

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	Ac	tion 👻 💆	Period setting	s 🔒 Cl	ose perio	Calculate 💌 📄 PAYE 📑 Accounting 💌 🖹 Reports 💌				💮 Settin 🔒 🔻	🕐 Admin 👻		
					ons	Payroll Section	ļ					00	
Per	mane	ent Sections Fo	r Salary Calcula	tions: Se	arch:	1840 : Special A	llowance EOY	2024 (14th Month)	×.		🖌 Validate Se	ction	
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					PAYE	PAYE:	Taxable		Round:	Near	est Rupee		
					End O	Prepaid:	Prepaid t	benefits	Currency:	MUR	Ψ.		
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	0			1000	Salaire	Multiplier Fixe	d/Formula:	if(and(e.last_mor	hth_refund=0,p.bas	sic<=50000),p.basic,0)		
	0		31/08/2024	1010	Gover	Value Fixed/F	ormula:	min(1,e.years_w	orked_month)				max(0,max(
	0		31/08/2024	1080	Backp	- Applies On Se	lected Months C)nlv					s.s1010
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	0		31/12/2024	1420	Local	Eebruary		May			November		t.local.availa
	0			1800	End O			May	ugust				if(p.basic>1(
		2	31/12/2024	1840	Specia	March	3	une	4	1	December		if(and(e.last
	0			2000	Transp	Period Types							t.workingday
	0			2100	Travel	EOY Bon	us 🗌	Monthly Salary	Special All	owance	Special Allowance	•	1
	0			3000	Profit	4						• • •	p basic

Check that the **/2** has been removed from the 'Value Fixed ' field (as previously explained).

Then, in the '**Period Types'** section, <u>untick</u> 'Monthly Salary' (3) and <u>tick</u> 'Special Allowance' (4), then click on the **[Validate Section]** button (5).

You can now go to the payslip calculation and calculate the Allowance which, once you have clicked **[Validate]**, will generate a specific payslip and differentiated payments (**[Payments]** button).

E E	nployees Payroll Calculato	or										
Employees	G	Pay	/slip	4 Þ			📙 Print 🔻	ReCalculate	Validate	🖋 Validate & Next		
Search	C ^I Reload	[🛛 Pa	yslip								
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- 📄 00002	DOE Jane											
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B] Payment of the Special Allowance in four instalments

This time it is necessary to add, to the two existing 1840 common payroll sections for December 2024 and January 2025, two others 1840 sections for February and March 2025, and to specify that the Allowance will be paid by ¼ over each of these periods.

2 steps must be carried out.

<u>Step 1</u>

For each of the 2 payroll sections 1840 for December 2024 and January 2025, modify them (see previous chapter **A] Payment of the Special Allowance in a single instalment**) and <u>replace</u> in the Value Fixed formula **/2** by **/4**.

2nd step

a) Add a common payroll section (button [Add Section]) 1840 and indicate as End Date: 28/02/2025 and tick only in the section 'Applies On Selected months Only' **[X] February**.

Then, in the 'Employee amounts' section, enter :

- Multiplier: if(and(e.last_month_refund=0,p.basic<=50000),p.basic,0)
- Fixed Value: min(1,e.years_worked_month)/4

(copy/paste from here to simplify and avoid input errors)

b) Repeat the previous step, but this time indicate the End Date as: 31/03/2025 and tick only for the selected months only [X] March.

In this way, when you calculate the Payslips for December, January, February and March 2024, the Allowance will now be paid automatically in quarters.

Payroll Section									0	8		
1840 : Special Allo	wance	EOY 2	2024 (14th M	onth)			~	Validate	e Section			
Calculation De	tails	Payr	oll groups	Formulas	Descri	ption						
Use A Custom Different Display Title												
Section Title: Special Allowance EOY 2024 (14th Month)												
Start Date:				End	Date:	31/	03/2025					
Contributions:	Contributions: Contribute			Cal	culation:	C	alculate prora	ta				
PAYE:	🗹 Таха	able		Rou	Round: Nearest		learest Rupee					
Prepaid:	Pre	paid b	enefits	Currency: MUR			R	-				
Employee Amou	nts —											
Multiplier Fixed/	Formula	a:	if(and(e.last	_month_ref	ind=0,p.bas	IC<=50	000),p.basic,0)				
Value Fixed/For	mula:		min(1,e.yea	irs_worked_	month)/4							
Applies On Sele	cted Mor	nths Or	nly									
January		A	pril		July		October					
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March J			une		September		Decemb	er				
Period Types —												
EOY Bonus	5	\checkmark	Monthly Sala	ary								



IMPORTANT GENERAL NOTES

<u>Note 1</u>

If you decide to pay in several instalments (2 or 4 times), check that an increase in basic salary during these months does not cause the allowance threshold of Rs 50,000 to be exceeded, which would mean that it would no longer be paid automatically. The Allowance should therefore be added manually.

<u>Note 2</u>

The allowance is also payable, <u>subject to conditions</u>, for any employees who leave the company during the year. It is up to you to check their eligibility.

For them, you will need to repeat the procedure below for each month (if you have decided to pay in several months).

In order to produce a payslip for a given month for these employees:

1) In the 'Employees' tab, display all the employees to see those who have left and access their profile:



2) Enter his profile (double-click on his line), select the 'Employment' tab, then tick the Last month refund box, then select the Dec 2024 period (which will be changed from month to month if you are paying over several months), then click [Save] to save your changes.

<u>ii.</u> E	mployees 🏼 🧶	AUMERRALY Pris	cilla ×									
AUMERRALY Priscilla [00004] 😥 🔳												
Personal	Employment	Salary Settings	Payroll Sections	Payroll groups	Other infos	Private Settings	Dependents	Loans	Leaves	Payslips	Documents	
- Job Descrip	tion											
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01/07/201	7 7	Y 5M 19D	01/07/2017			30/03/2024				Z Dec, 202	24	

3) The Employee then becomes visible for the month indicated for the purposes of calculating a payslip for him/her