



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) :

	From	To	Code	Section Title	Groups	Employer		Employee	
						Multiplier	Value	Multiplier	Value
		31/08/2023	4150	NSF Arrears		max(0,if(s.prev...	1	max(0,if(s.prev...	1
	01/09/2020		4020	CSG Bonus		min(p.basic,s.f...	if(e.is_npf_pai...	min(p.basic,s.f...	if(e.is_npf_pai...
			1800	End Of Year Bonus				if(p.basic>100...	if(g.period_typ...
	01/07/2023		5000	PAYE (Max: {s.f5000.taxrate}%)				s.f5000.taxam...	if(e.is_paye_p...
			4030	CSG Basic Adjustment		max(0,(if(s.s1...	if(or(s.s1080>...	max(0,(if(s.s1...	if(or(s.s1080>...
		31/12/2024	1840	Special Allowance EOY 2024 (14th Month)				if(and(e.last_m...	min(1,e.years_...
	01/01/2025	31/01/2025	1840	Special Allowance 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).




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 payroll section 1840 - Special Allowance EOY 2024 (14th Month) **with an end date of 31/01/2025** by clicking on the 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).

From	To	Code	Section
01/07/2019	30/06/2020	4200	LEVY
01/01/2020		7900	PRGF
01/07/2020	30/06/2023	4400	Solida
01/07/2022	30/06/2023	5000	PAYE
01/07/2023	31/08/2023	4150	NSF A
		5000	PAYE
		1830	End O
		4030	CSG E
		1000	Salair
	31/08/2024	1010	Gover
	31/08/2024	1080	Backp
	31/12/2024	1100	Overt
	31/12/2024	1420	Local
	31/12/2024	1800	End O
	31/12/2024	1840	Speci
		2000	Trans
		2100	Travel
		3000	Profit

in the value Fixed formula (3), **remove** 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.



How to calculate and pay the 14th month Special Allowance on Payroll Mauritius

FAQEN167

Prerequisites : Knowledge of payroll section management / Administrator access

V1.0

- **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) :

The screenshot shows the 'Company' configuration page in the Payroll Mauritius system. The 'Payroll' tab is selected. In the 'Custom Period' section, the 'Custom Period' checkbox is checked, the title is 'Special Allowance', and the start date is '12/01/2024'. The 'Save' button is visible in the top right corner.

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

The screenshot shows the 'Period' section with a dropdown menu open. The 'Special allowance' option is selected and highlighted. A red arrow points to this option.



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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).

The screenshot shows the 'Common Sections' menu with a red arrow (1) pointing to the 'Common sect' button. Below it, a table lists various sections. A red arrow (2) points to the edit icon for section 1840. A modal window titled 'Payroll Section' is open for section 1840: 'Special Allowance EOY 2024 (14th Month)'. A red arrow (5) points to the 'Validate Section' button. The 'Value Fixed/Formulas' field contains the formula: `min(1,e.years_worked_month)`. The 'Period Types' section has 'Monthly Salary' (3) unchecked and 'Special Allowance' (4) checked. The 'Applies On Selected Months Only' section has 'December' checked.

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

Then, in the 'Period Types' section, **untick 'Monthly Salary'** (3) and **tick '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).

The screenshot shows the 'Payroll Calculator' interface. On the left, a list of employees is shown, with 'DOE Jane' (code 00002) selected. The main area displays the configuration for 'DOE Jane [00002]' for the period '01/Dec/2024 - 22/Dec/2024'. The 'NIC' is 'D01010000011' and the 'Post' is 'Directrice'. A table shows the calculation for section 1840: 'Special Allowance EOY 2024 (14th Month)' with a revenue of 45,000.00. The 'Totals' row shows a revenue of 45,000.00.



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.

Step 1

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 replace 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.



IMPORTANT GENERAL NOTES

Note 1

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.

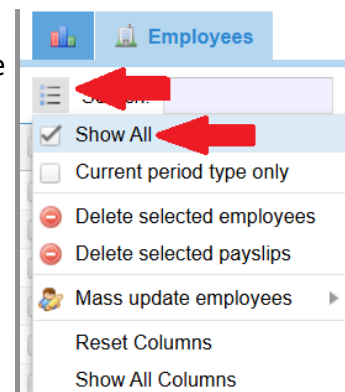
Note 2

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

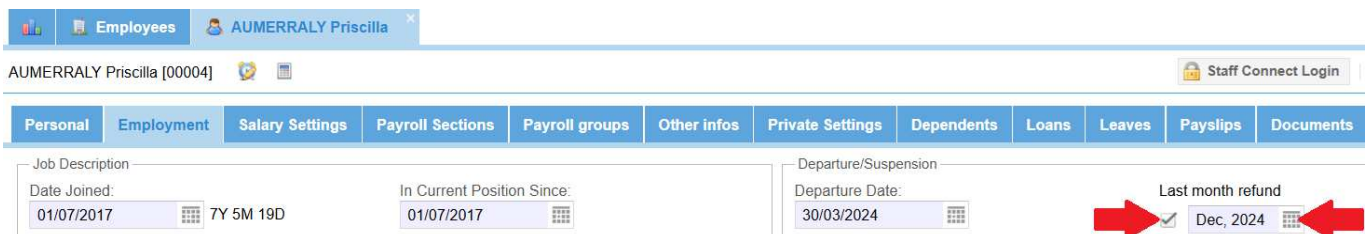
For them, you will need to repeat the procedure below for each month (if you have decided to pay in several months).

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.



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