

### **Change History**

	<b>Date</b>	<b>Version</b>	<b>Description</b>
1.	December 2017	2.0	<p>MRA acting as collecting agent for NPF, NSF and levy contribution.</p> <ol style="list-style-type: none"> <li>1. Total Wage Bill (Value should tally with sum(NPS Wages or Salary) of employees where levy flag = 'Y')</li> <li>2. Employee ID (Accepts NCID – Non Citizen ID)</li> <li>3. NPS Wages/Salary Basic wages/salary should be provided even if it exceeds maximum ceiling</li> <li>4. NSF Wages/Salary Basic wages/salary should be provided even if it exceeds maximum ceiling</li> <li>5. Amount Serial – Value will depend on Wage Type Possible values are:- Monthly – 1 Fortnightly – 1 to 3 Weekly – 1 to 5 Half Monthly – 1 to 2 Daily – 1 to 28, 29, 30 or 31 depending on the no of days in the tax period month.</li> <li>6. Levy flag – New information (Y or N or blank) If blank, value will be default to N</li> </ol>
2.	January 2018	3.0	<ol style="list-style-type: none"> <li>1. Add fields Telephone no., mobile no., Email, Declarant name, Capacity in which acting in header section. Telephone no., mobile number, Email, Declarant name will have to be input in form if NOT provided in csv header section.</li> </ol>

### **CSV format for NPF Return Import**

*Note:- Changes applied are highlighted in yellow.*

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

	<b>Column</b>	<b>Length</b>	<b>Mandator</b>	<b>Remarks</b>
1	<b>NPFINFO</b>	7	Y	Fixed text (Should be exactly same)
2	NPF No.	8	Y	NPF No. of the company
3	Name of company	105	Y	Name of company

4	Tax Period	6	Y	Tax Period (Format YYYYMM)
5	Total Wage Bill	15	Y	Format 9999999999999999 (No decimal allowed). Value should tally with sum(Wages or Salary) of employees where levy flag = 'Y' >= 0
6	Levy amount	12	Y	Format 99999999999999 (No decimal allowed) Should tally with Round(IVTB rate * Total Wage Bill)/100).
7	Email	50	N	Email address (If value is not provided in csv file, it will have to be entered in form)
8	Telephone no.	10	N	Telephone number (If value is not provided in csv file, it will have to be input in form)
9	Mobile no.	10	N	Mobile number (If value is not provided in csv file, it will have to be input in form)
10	Declarant Name	200	N	Name of declarant (If value is not provided in csv file, it will have to be entered in form)
11	Capacity in which acting	100	N	Capacity in which acting

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

<b>Column</b>	<b>Length</b>	<b>Mandatory</b>	<b>Remarks</b>
Employee ID	20	Y	NID – Citizen NCID – Non Citizen
First Name	35	Y	First Name
Last Name	35	Y	Last Name
NPS Wages/Salary Amount (Remuneration related to amount serial)	12	N	Format 999999999999 No Decimal allowed Basic Salary/Wage of employee Should be > 0
NSF Wages/Salary Amount (Remuneration related to amount serial)	12	N	Format 999999999999 No Decimal allowed Basic Salary/Wages of employee Should be > 0
Contribution Type Code	4	Y	Possible values are listed in Contribution type code table provided below.
Wage Type Code	4	Y	Possible values are listed in Wage Type Code table provided below.
Amount Serial (serial to identify NPF payments for a month, a fortnight, a week, half month or a day)	3	Y	Possible values for different Wage Type Monthly – 1 Fortnightly – 1 to 3 Weekly – 1 to 5 Half Monthly – 1 to 2 Daily – 1 to 28, 29, 30 or 31 depending on the no of days in the tax period month. Tax period Jan 2018, possible values are 1 to 31 Tax period Feb 2018, possible values are 1 to 28
Levy Flag	1	N	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'

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### **Notes on changes to Import of NPF Employee details**

1. A new csv format file for importing NPF employee details will be used for returns submitted to MRA as from 01 January 2018.
2. Main changes brought to the csv file are listed below:-
  - i. Total Wage bill should be equal to the sum(wages or salary) where levy flag = 'Y'.
  - ii. Valid NIDs for citizens or NCIDs for non-citizens should be specified.
  - iii. NPF salary and NSF salary – The basic salary or wage should be provided and NOT the ceiling amount on which NPF and NSF are calculated.  
Contribution will be calculated on the NPS and NSF ceiling.
  - iv. Range of values will depend on the Wage Type Code for amount serial.
  - v. Additional column levy flag to specify whether levy should be calculated for employee or not.
3. NPF employee details with rows and columns as specified above can be created/exported in an excel file and saved as a comma separated value (csv) file.
4. Import NPF return facility is available under Utilities Menu.
5. Upon successful import of csv file, a blank NPF return file with Total Wage bill, Levy for period and NPF employee details is created for the period specified in the csv file.
6. If NPF and NSF and Levy totals tally, user has only to input Payment details and send return.
7. User can add new employee, delete employee and/or edit details of employee in the NPF return also.
8. Contribution and Wage codes as specified in the list below should be used.

**List of Contribution Codes as from tax period 200902**

**Note:-**

For all contribution codes appended with number 1 (eg. S1), the NSF % rate is 2.5 where applicable.

For all contribution codes appended with number 2 (eg. S2), the NSF % rate is 3.5

<b>Code</b>	<b>Description</b>	<b>NPS Employee Rate</b>	<b>NPS % Employer Rate</b>	<b>NSF % Rate</b>
S1	STANDARD	3	6	2.5
P1	PRESCRIBED	3	10.5	2.5
H1	HIGHER	5	8.5	2.5
T1	EMPLOYER ONLY-STANDARD RATE2	0	6	0
Q1	EMPLOYER ONLY- PRESCRIBED RT2	0	10.5	0
I1	EMPLOYER SHARE ONLY- HIGHER2	0	8.5	0
N1	ONLY NSF	0	0	2.5
D1	SELF/NON EMPLOYED PERSONS 2	1	0	0
S2	STANDARD	3	6	3.5
P2	PRESCRIBED	3	10.5	3.5
H2	HIGHER	5	8.5	3.5
T2	EMPLOYER ONLY-STANDARD RATE2	0	6	0
Q2	EMPLOYER ONLY- PRESCRIBED RT2	0	10.5	0
I2	EMPLOYER SHARE ONLY- HIGHER2	0	8.5	0
N2	ONLY NSF	0	0	3.5
D2	SELF/NON EMPLOYED PERSONS 2	1	0	0

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**List of Wage Type Codes**

<b>Wage Code</b>	<b>Wage Description</b>
D	Daily
F	Fortnightly
H	Half Monthly
M	Monthly
W	Weekly
Y	Yearly

**Sample csv file**

NPFINFO,00700231,TEST LTD,201712,28460,427,test@mns.mu,4016800,52500101,Smith John,Accountant,  
C2804783817755,Fname1,Lname1, 60000,12460,S2,M,1,N  
M220278290201C,Fname2,Lname2, 12460,12460,S2,M,1,N  
R1308754204410,Fname3,Lname3, 12460,12460,S2,M,1,Y  
R1302882800561,Fname4,Lname4, 10000,10000,S2,F,1,Y  
R1302882800561,Fname4,Lname4,6000,6000,S2,F,2,Y

Total Wage bill Rs 28460 should tally with sum of NPS salary where levy flag = 'Y'  
(12460+10000+6000)