



### ***Change History***

	<b>Date</b>	<b>Version</b>	<b>Description</b>
1.	October 2020	1.0	1. Introduction of CSG contribution 2. New rate code X for Exempt Employees applicable for both NSF and CSG calculation 3. Rate code V is applicable for employees > 65 years old
2.	November 2020	2.0	1. Rate code T is no longer applicable as from Sept 2020 2. For employees above 65 and below 70 years, levy and CSG will be calculated for rate code V 3. Rate codes and contribution applicable with introduction of CSG (Updated table) 4. Category EX – Export manufacturing – Code X applicable for both citizen and non-citizen
3.	October 2021	3.0	1. Addition of new column EOY bonus (Applicable as from tax period September 2021)

## CSV format for CSG Return Import

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

	Column	Length	Mandatory	Remarks
1	<b>CSGINFO</b>	7	Y	Fixed text (Should be exactly same)
2	ERN Number	8	Y	Employer Registration Number
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 999999999999999 (No decimal allowed). Value should tally with sum(Wages or Salary) of employees where levy flag = 'Y' >= 0
6	Levy amount	12	Y	Format 999999999999 (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
CSG Wages/B.Salary Amount (Remuneration related to amount serial)	12	N	Format 999999999999 No Decimal allowed Basic Salary/Wage of employee Value should be > 0
NSF Wages/B.Salary Amount (Remuneration related to amount serial)	12	N	Format 999999999999 No Decimal allowed Basic Salary/Wages of employee Value can 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 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 employer. Possible values ('Y', 'N' or empty) If value is not provided, then system will default value as 'N'
EOY Bonus	12	N	Format 999999999999. No Decimal allowed Value can be >= 0.  Both Salary and EOY Bonus cannot be equal to 0. Either B.Salary or EOY Bonus should be > 0

### **Notes on Import of CSG/NSF Employee details**

1. There is no change in csv format
2. Basic rules
  - 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. CSG and NSF B.Salary should be equal
  - iv. NSF Contribution will be calculated on the NSF ceiling
  - v. Range of values will depend on the Wage Type Code for amount serial.
  - vi. Levy Flag:- If the company category is exempted from levy, levy flag='N' else levy flag='Y'
  - vii. Either NSF B.Salary or EOY Bonus should be > 0
3. Employer and employee details with rows and columns as specified above can be inserted in an excel file and saved as a comma separated value (csv) file.
4. Import CSG return facility is available under Utilities Menu.
5. Upon successful import of csv file, a CSG return filled with Total Wage bill, Levy for period, calculated NSF/CSG contribution and employee details is created for the period specified in the csv file.
6. If total contributions are correct, user will have to input Payment details and send return.
7. User can also add new employee, delete employee and/or edit details of employee in the CSG return.
8. A list of Contribution and Wage codes which can be used has been provided below.

**List of NSF/Levy Contribution Codes**

Code	Description	NPS Rate (%)	NPS Rate (%)	NSF Rate (%)	NSF Rate (%)	From	To
		Employer	Employee	Employer	Employee		
S	STANDARD	6.0	3.0	2.5	1.0	Jan 2018	Onwards
N	ONLY NSF	0.0	0	2.5	0.0	Jan 2018	Onwards
D	SELF/NON EMPLOYED PERSONS	0.0	1.0	0.0	0.0	Jan 2018	Onwards
V	NO CONTRIBUTION	0.0	0.0	0.0	0.0	Jan 2018	Onwards
X	EXEMPTION	0.0	0.0	0.0	0.0	Sept 2020	Onwards

**List of NSF/Levy Contribution Codes applicable up to August 2020**

Code	Description	NPS Rate (%)	NPS Rate (%)	NSF Rate (%)	NSF Rate (%)	From	To
		Employer	Employee	Employer	Employee		
P	PRESCRIBED	10.5	3.0	2.5	1.0	Jan 2018	August 2020
H	HIGHER	8.5	5.0	2.5	1.0	Jan 2018	August 2020
Q	EMPLOYER SHARE ONLY-PRESCRIBED RATE	10.5	0	0.0	0.0	Jan 2018	August 2020
I	EMPLOYER SHARE ONLY - HIGHER2	8.5	0.0	0.0	0.0	Jan 2018	August 2020
T	EMPLOYER SHARE ONLY-STANDARD RATE	6.0	0.0	0	0.0	Jan 2018	August 2020

**Rate Codes and Contribution applicable as from September 2020**

Rate codes applicable with introduction of CSG (As from Sep 2020)		
Employee Category	NSF rate code Applicable	Contributions applicable
Under 18	V	No Contributions
Exempt Employee (Age >18) (*)	X	No Contributions
Reached retirement age but below final retirement age (65< Age<70)	V	CSG and Levy Only
Final Retirement Age (70 and above)	V	CSG Only
PH Employee aggregate Salary <=3K	G	CSG and NSF Only
Normal Employee (18<=Age<65)	S	CSG, NSF and Levy
Public Sector Employee under employer category (PG, AB, LA, SB)	N	CSG and NSF Only
Self employed	D	CSG Only

**(\*) Exempt Employees include below provided age is greater or equal to 18**

- a non-executive director of a company
- a person taking part in a training scheme set up by the Government or under a joint public-private initiative with a view to facilitating the placement of jobseekers in gainful employment
- a non-citizen employee employed by an export manufacturing enterprise who has resided in Mauritius for a continuous period of less than 2 years, including any period of absence which does not exceed 9 consecutive weeks or during which he maintains a residence in Mauritius

Category X is allowed for companies falling under the following categories:-

Category Code	Description	Citizen/Non-citizen
N	Normal	Both
EX	Export Manufacturing	Both
PS	P.S.S.A	Both
PG	Public body/Government	Both
AB	Approved Bodies	Both
SI	Sugar Industry	Both
LA	Local Authority	Both
SB	Statutory Body	Both
PB	Portage Bill	Both
RI	Religious Institutions	Both
CI	Charitable Institutions	Both
NC	National Council	Citizen only

**List of Wage Type Codes**

Wage Code	Wage Description
D	Daily
F	Fortnightly
H	Half Monthly
M	Monthly
W	Weekly
Y	Yearly





**CSG Rates**

CSG Rates		
Category of employee	Rate applicable on the basic wage or salary of the employee	
	To be deducted from the wage or salary of the employee	Payable by the employer
An employee, <b>other than</b> a Public Sector employee, earning a basic wage or salary NOT exceeding Rs 50,000 in a month	1.5%	3%
An employee <b>other than</b> a Public Sector employee earning a basic wage or salary exceeding Rs 50,000 in a month	3%	6%
Public sector employee earning a basic wage or salary not exceeding Rs 50,000 in a month	N/A	4.5%
Public sector employee earning a basic wage or salary exceeding Rs 50,000 in a month	N/A	9%
An employee who is in the domestic service earning a basic wage or salary NOT exceeding Rs 3,000 in aggregate in a month, from one or more employers	N/A	3%