

### Mauritius PAYE changes 2018

Employers are informed that PAYE deductions for the month of July 2018 should be affected on the basis of:

- (i) the current legislations at the tax rate of 15%; and
- (ii) the reliefs and deductions declared by the employee in his EDF for the income year ending 30 June 2018.

The changes (as announced in the [budget speech](#)) will only be applicable from the date of proclamation of the Finance Bill, after which the revenue authority will inform employers of the details of the changes and make new EDF forms available.

For the month of August 2018, employers may consider the reliefs and deductions claimed by an employee in his EDF for the income year ended 30 June 2018, unless the employee has submitted the new EDF and the employer has inserted the new reliefs and deductions in his payroll.

### Mauritius NPS/NPF changes effective July 2018

Effective 01 July 2018, the minimum and maximum basic wage on which the National Pension Fund and National Savings Fund contributions are payable has increased according to a notice published (25/7/2018) on the Contributions Network Project website (NPS). The new amounts are also on the website of the revenue authority.

	MINIMUM WAGE		MAXIMUM WAGE
Pay period	Private household employees	Other employees	All employees
Daily	65	103	672
Weekly	391	618	4 032
Fortnightly	782	1 237	8 063
Half monthly	848	1 340	8 735
Monthly	1 695	2 680	17 470

Contributions for NPF and NSF should be calculated on the Basic Wage or Salary not exceeding the above-mentioned maximum.

*Illustration*

*Monthly Salary Rs17 470*

*Maximum NPF contribution: 3% Rs524; 6% Rs1 048; Total Rs1 572*

*Maximum NSF contribution: 1% Rs175; 2.5% Rs437; Total Rs612*

The Ministry of Social Security website is not yet updated with these changes.

Note that the Human Resource Development Levy (HRDC Levy) is payable on the total basic wage bill of all insured persons without applying above ceilings.

Ensure that these limits are updated on your [system methods](#) accordingly.

If you have any more questions, please send us an email at [Support.HRandPayroll@sage.com](mailto:Support.HRandPayroll@sage.com)