

**Workers' Rights (Portable Retirement Gratuity Fund) (Amendment)
Regulations 2020**

GN No. 123 of 2020

Government Gazette of Mauritius No. 73 of 12 June 2020

THE WORKERS' RIGHTS ACT 2019

**Regulations made by the Minister under section 124 of the Workers' Rights Act
2019**

1. These regulations may be cited as the **Workers' Rights (Portable Retirement Gratuity Fund) (Amendment) Regulations 2020**.
2. In these regulations –

“principal regulations” means the Workers' Rights (Portable Retirement Gratuity Fund) Regulations 2020.
3. Regulation 2 of the principal regulations is amended by deleting the definition of “annual turnover” and replacing it by the following definition –

“annual turnover”, in relation to an SME specified in Part I of the First Schedule, means its turnover for the 12 months ending on the date it closes its accounts and which falls –
 - (a) where the SME is a company, on any date between 1 January and 31 December 2021, 1 January and 31 December 2022 or 1 January and 31 December 2023, as the case may be; or
 - (b) where the SME is a business entity other than a company, on 30 June 2021, 30 June 2022 or 30 June 2023, as the case may be;
4. Regulation 3 of the principal regulations is amended –
 - (a) in paragraph (1), by adding the following new subparagraph, the full stop at the end of subparagraph (b) being deleted and replaced by a semicolon –

(c) the date prescribed for the payment of contributions shall be –

- (i) where an employer is already paying contributions on or after 1 January 2020, such date as from which the contributions are paid;
- (ii) where an employer paid contributions on or after 1 January 2020 but thereafter ceased to pay such contributions at any time before 1 January 2022, 1 January 2022;
- (iii) in every other case, 1 January 2022.

(b) by revoking paragraph (2) and replacing it by the following paragraph –

(2) A partial payment of contributions in respect of a worker referred to in Part I of the First Schedule shall be made from the seed capital for the period starting on 1 January 2022 and ending on 31 December 2024.

5. Regulation 5 of the principal regulations is amended by deleting the words “Every employer shall –” and replacing them by the words “Every employer shall, as from the date specified in regulation 3(1)(c) –”;
6. The principal regulations are amended by inserting, after regulation 8, the following new regulations –

8A. (1) The amount of gratuity to be paid by an employer to a worker or his legal heirs, as the case may be, under section 127(6A)(a) of the Act for the period starting on 1 January 2020 and ending on 31 December 2021 shall be equivalent to the lump sum calculated in accordance with section 96(4) of the Act.

(2) The total contribution to be made by an employer to the Portable Retirement Gratuity Fund under section 127(6A)(b) of the Act for the period starting 1 January 2020 and ending on 31 December 2021, in respect of a worker referred to in that section, shall be equivalent to –

(a) where the employment of the worker is terminated, an amount representing –

- (i) 15 days’ final remuneration of the worker for every period of 12 months’ employment from the date the worker is employed by the employer up to the date of the termination of his employment; and
- (ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months’ employment

multiplied by the number of months during which the worker has remained in the employment of the employer;

(b) where the worker resigns, an amount representing –

- (i) 15 days' final remuneration of the worker for every period of 12 months' employment starting on 1 January 2020 up to the date of resignation; and
- (ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment, multiplied by the number of months during which the worker has remained in the employment of the employer.

8B. Where an employer has, on or after 1 January 2020, paid contributions in respect of a worker under section 94, 95, 96 or 97 of the Act, as applicable, but has, at any time before 1 January 2022, ceased to pay such contributions, the employer shall –

- (a) in the case of a worker who retires in circumstances specified in section 98(1)(a) of the Act, or where a worker dies, pay to the worker or his legal heirs, as the case may be, a gratuity equivalent to the lump sum calculated in accordance with section 96(4) of the Act and which shall be paid by the Administrator and the employer as specified in section 99(2) or 100 of the Act;
- (b) in the case of a worker whose employment is terminated, pay to the Director-General any unpaid contributions, equivalent to –
 - (i) 15 days' final remuneration of the worker for every period of 12 months' employment from the date the worker is employed by the employer up to the date of the termination of his employment; and
 - (ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment, multiplied by the number of months during which the worker has remained in the employment of the employer;
- (c) in the case of a worker who ceases to be in the employment of an employer otherwise than where his employment is terminated, pay to the Director-General any unpaid contributions equivalent to –

- (i) 15 days' final remuneration of the worker for every period of 12 months' employment beginning from 1 January 2020 up to the date of cessation of employment; and
 - (ii) for every period of less than 12 months, a sum equal to one twelfth of the sum payable for 12 months' employment multiplied by the number of months during which the worker has remained in the employment of the employer.
- 7. The First Schedule to the principal regulations is revoked and replaced by the First Schedule set out in the Schedule to these regulations.
- 8. These regulations shall be deemed to have come into operation on 1 January 2020.

Made by the Minister on 12 June 2020.

SCHEDULE

[Regulation 6]

FIRST SCHEDULE

[Regulation 3]

**PORTABLE RETIREMENT GRATUITY FUND
MONTHLY CONTRIBUTION PAYABLE****PART I – IN RESPECT OF A WORKER EMPLOYED IN AN SME,
OTHER THAN AN SME SPECIFIED IN PART II****FOR PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2024**

Amount of annual turnover of SME		Period of contribution	Rate of contribution payable (% of monthly remuneration)	
			From seed capital	By employer
1.	Not more than 2 million rupees for 12 months ending, in the case of –			
(a)	a company, between 1 January and 31 December 2021	1 January to 31 December 2022	2.4	2.1
(b)	a business entity other than a company, on 30 June 2021			
(c)	a company, between 1 January and 31 December 2022	1 January to 31 December 2023	1.6	2.9
(d)	a business entity other than a company, on 30 June 2022			
(e)	a company, between 1 January and 31 December 2023	1 January to 31 December 2024	0.8	3.7
(f)	a business entity other than a company, on 30 June 2023			
2.	More than 2 million rupees and up to 10 million rupees for 12 months ending, in the case of –			
(a)	a company, between 1 January and 31 December 2021; or	1 January to 31 December 2022	1.0	3.5
(b)	a business entity other than a company, on 30 June 2021			

(c)	a company, between 1 January and 31 December 2022; or	}	1 January to 31 December 2023	0.8	3.7
(d)	a business entity other than a company, on 30 June 2022				
(e)	a company, between 1 January and 31 December 2023; or	}	1 January to 31 December 2024	0.3	4.2
(f)	a business entity other than a company, on 30 June 2023				
3. More than 10 million rupees and up to 50 million rupees for 12 months ending, in the case of –					
(a)	a company, between 1 January and 31 December 2021; or	}	1 January to 31 December 2022	1	3.5
(b)	a business entity other than a company, on 30 June 2021				
(c)	a company, between 1 January and 31 December 2022; or	}	1 January to 31 December 2023	0.5	4.0
(d)	a business entity other than a company, on 30 June 2022				
(e)	a company, between 1 January and 31 December 2023; or	}	1 January to 31 December 2024	0.3	4.2
(f)	a business entity other than a company, on 30 June 2023				

FOR PERIOD 1 JANUARY 2025 AND THEREAFTER

Rate of contribution by employer

Any SME under this Part

4.5% of monthly remuneration

**PART II – IN RESPECT OF A WORKER EMPLOYED IN AN
SME PROVIDING SERVICES AS ACCOUNTANT OR
ACCOUNTING FIRMS, ACTUARIES, ARCHITECTS,
ATTORNEYS, BARRISTERS, SOLICITORS,
ENGINEERS, LAND SURVEYORS, LEGAL
CONSULTANTS, MEDICAL OR ALLIED
HEALTH PROFESSIONALS, PROJECT**

**MANAGERS IN THE CONSTRUCTION
INDUSTRY, PROPERTY VALUERS,
QUANTITY SURVEYORS AND TAX
ADVISERS, OR THEIR
REPRESENTATIVES**

Rate of contribution by employer	4.5% of monthly remuneration
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**PART III – IN RESPECT OF A WORKER EMPLOYED BY ANY
OTHER EMPLOYER OTHER THAN AN SME
SPECIFIED IN PARTS I AND II**

Rate of contribution by employer	4.5% of monthly remuneration
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PART IV – BY SELF-EMPLOYED

Amount of contribution payable by a self employed	Not less than 500 nor more than 2,500 rupees per month
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