

# **Workers' Rights (Payment of Special Allowance 2023) Regulations 2023**

**GN No. 4 of 2023**

**Government Gazette of Mauritius No. 3 of 14 January 2023**

## **THE WORKERS' RIGHTS ACT 2019**

### **Regulations made by the Minister under sections 33A and 124 of the Workers' Rights Act 2019**

1. These regulations may be cited as the **Workers' Rights (Payment of Special Allowance 2023) Regulations 2023**.

2. In these regulations –

"Act" means the Workers' Rights Act 2019;

"eligible employee" means an employee who is eligible to the payment of a special allowance;

"existing migrant employee" means a migrant employee who was in employment on or before 31 December 2019;

"export enterprise" has the same meaning as in the Export Enterprises (Remuneration) Regulations 2019;

"national minimum wage" means the national minimum wage prescribed in the National Minimum Wage Regulations 2017;

"new migrant employee" means a migrant employee who is employed by an employer for the first time on or after 1 January 2020;

"special allowance" means the allowance paid under regulation 3.

3. For the purpose of section 33A(1) of the Act, the Director-General may, subject to regulation 4, pay to an eligible employee –

(a) a special allowance of –

(i) 500 rupees per month, where the employee, other than a new migrant employee and an employee referred to in subparagraphs (ii), (iii) and (iv) and paragraph (b), is employed on a full-time basis, in the month in respect of which he is eligible to be paid the national minimum wage;

(ii) 1,200 rupees per month, made up of one allowance of 860 rupees and another allowance of 340 rupees, where the employee, other than a new migrant employee and an employee referred to in subparagraphs (i), (iii) and (iv) and paragraph (b), is

employed on a full-time basis in an export enterprise in the month in respect of which he is eligible to be paid the national minimum wage;

- (iii) 500 rupees per month, where the employee, other than an employee referred to in paragraph (b), is an existing migrant employee employed on a full-time basis in an enterprise, other than an export enterprise, in the month in respect of which he is eligible to be paid the national minimum wage;
  - (iv) 860 rupees per month, where the employee, other than an employee referred to in paragraph (b), is an existing migrant employee employed on a full-time basis in an export enterprise in the month in respect of which he is eligible to be paid the national minimum wage;
- (b) a special allowance, per month, equivalent to –
- (i) the difference between his basic wage or salary and 12,075 rupees, where the employee, other than a migrant employee, is a full-time employee in an enterprise, other than an export enterprise, and is paid in the month in respect of which the allowance is payable, a basic wage or salary that is more than the national minimum wage but less than 12,075 rupees;
  - (ii) the difference between his basic wage or salary and 11,935 rupees, where the employee, other than a migrant employee, is a full-time employee in an export enterprise and is paid, in the month in respect of which the allowance is payable, a basic wage or salary that is more than the national minimum wage but less than 11,935 rupees;
  - (iii) the difference between his basic wage or salary and 12,075 rupees, where the employee is an existing migrant employee employed on a full-time basis in an enterprise other than an export enterprise and is paid, in the month in respect of which the allowance is payable, a basic wage or salary, that is more than the national minimum wage but less than 12,075 rupees;
  - (iv) the difference between his basic wage or salary and 11,735 rupees, where the employee is an existing migrant employee employed on a full-time basis in an export enterprise and is paid, in the month in respect of which the allowance is payable, a basic wage or salary that is more than the national minimum wage but less than 11,735 rupees;
- (c) in addition to the special allowance specified in subparagraphs (a)(ii) and (b)(ii), a special allowance of 140 rupees as part payment of the additional remuneration payable under the Workers' Rights (Additional Remuneration) (2023) Regulations 2023, where the employee, other than a migrant employee, is employed on a full-time basis in an export

enterprise and drawing a monthly basic wage or salary not exceeding 51,635 rupees per month.

4. Where an employee has more than one full-time employment, he shall, if applicable, benefit from a special allowance only in respect of the employment from which he derives the highest basic salary.

5. (1) The Director-General shall credit into a bank account in the name of an eligible employee any special allowance payable under these regulations.

(2) For the purpose of this regulation, every eligible employee shall submit to the Director-General, details of his bank account in such form and manner as the Director-General may determine.

6. The Director-General may, for the month of December 2023, pay to every eligible employee, in addition to the special allowance referred to in regulation 3, an additional sum equivalent to that allowance.

7. (1) For the purposes of these regulations, every employer, other than an export enterprise, shall, not later than 20 days after the end of every month, submit to the Director-General, in such form and manner as the Director-General may determine –

(a) a list of employees who have taken up employment during the preceding month and whose monthly basic wage or salary does not exceed 12,075 rupees; and

(b) such other information and particulars as the Director-General may require.

(2) An export enterprise shall, not later than on the twentieth of every month, submit to the Director-General in respect of that month, in such form and manner as the Director-General may determine –

(a) a list of employees who were in employment during the month and whose monthly basic wage or salary does not exceed 51,775 rupees; and

(b) such other information and particulars as the Director-General may require.

8. Where an employee has been paid any sum in excess of the amount of special allowance to which he is entitled, the Director-General may recover any excess amount –

(a) by making such deductions from any subsequent special allowance payable to, the employee; or

(b) in the manner provided for under' Part XI of the Income Tax Act.

**9.** Where an employee has made an application to the Director-General for Negative Income Tax allowance under section 150A of the Income Tax Act, he shall be deemed to have also made an application for the purposes of these regulations.

**10.** These regulations shall be deemed to have come into operation on 1 January 2023 and shall remain in force up to 31 December 2023.

Made by the Minister on 12 January 2023.