



## **OFFICE OF THE PRESIDENT PUBLIC SERVICE BUREAU**

**Circular No. 01 of 2024**

**DATE: 21 February 2024**

**TO:**

**Secretaries of State  
Attorney General  
Commissioner of Police  
Chairperson of Constitutional  
Appointments Authority  
Ombudsman  
Director General Seychelles Intelligence  
Services**

**Chairperson of Electoral Commission  
Chairperson of Public Service Appeal  
Board  
Chief Secretary Public Service  
Principal Secretaries  
Clerk of the National Assembly  
Master / Registrar, Supreme Court  
Chief Executive Officers**

### **THIRTEENTH MONTH PAY IN THE PUBLIC SECTOR**

The National Assembly has approved an amendment that makes provision for:

- i. A mandatory payment of 100% of 13<sup>th</sup> month pay in pursuant to Section 46C of the Employment Act, 1995.
- ii. Notwithstanding (i), as a transitional measure, 50% of the mandatory payment in (i) above is paid automatically and the remaining 50% be subject to performance criteria.

Payment of the thirteenth month pay is guided by the Employment (Amendment) Act, 2016.

This circular contains specific instructions within the spirit of the Act and Central Government Policies on payment of the 13<sup>th</sup> month salary.

## 1. APPLICABILITY

- i. The thirteenth month salary applies **to both Seychellois and to Expatriate** employees, whether on contract of continuous employment or on fixed-term contract **(excluding those on service agreement and expatriate contract)**.
- ii. Employees earning a basic salary **up to** SCR45,450.00 are eligible and payment shall be exempted from income tax deduction.
- iii. Employees earning a basic salary **above SCR45,450.00** in the Government are also eligible **(excluding those on service agreement and expatriate contract)**.  
In accordance to Section 3(d) of the Employment (Amendment) Act, 2023, any amount of the thirteenth month pay in excess of the prescribed salary of SR 45,450.00 **will not** be an exempt emolument under the Income and Non-Monetary Benefits Tax Act (Cap 273). This amount in excess of the prescribed amount will be taxed at a flat rate of 15%.
- iv. Employees who meet the above requirements (i), (ii) and (iii) **shall automatically benefit 50%** of their monthly basic salary.
- v. For the other 50%, employees scoring **up to 60%** in their performance appraisal **shall not** benefit from the remaining 50% of their basic salary.
- vi. Employees scoring **61% and above** shall receive the respective appraisal percentage of the remaining 50% of their basic salary.
- vii. All employees in the government **on local part time training are eligible**.
- viii. Employees who resigned from Central Government or from a State-Owned Entity (SOE) and re-appointed in the public service the next working day and have been in employment for at least one year are eligible.
- vii. Employees who **have not** been appraised by a performance appraisal system **shall not** benefit from the remaining 50% of their basic salary. All Ministries, Departments and Agencies were informed of this decision in the Information Note dated 25<sup>th</sup> July 2022 and, were provided with a format to use to assess their staff performance.

### **Payment of only the 50% mandatory of the monthly basic salary.**

- i. All employees who have been in employment for at least one year and are on overseas training.
- ii. All employees who have been in employment for at least one year and are on full time local training (studying full time and are not working).

### **Eligible only for a pro-rated payment subject to an appraisal criteria**

Employees who have been in employment for less than one year whether on contract of continuous employment or fixed-term contract. This will only apply to employees who have been in employment for at least six months and **are still in employment by 31<sup>st</sup> December 2024**. The duration includes probation period.

### **Employee exiting employment during the year**

Starting in 2024, employees who exit employment during the year and are no longer on probation will also receive a proportion of the 13<sup>th</sup> month pay as part of their final dues. This proportion will be calculated based on 50% of the mandatory amount for **each completed month**.

## **2. NON-ELIGIBILITY**

The thirteenth month salary **does not apply** to the President, the Vice President, Ministers, the Speaker and the Deputy Speaker of the National Assembly, the Leaders of Government Business and the Leaders of Opposition of the National Assembly, Members of the National Assembly, the President of the Court of Appeal, the Chief Justice, Judges, Justice of Appeal, Constitutional Appointees, and all Appointees whose salary is prescribed by an Act.

## **3. CALCULATION OF 13<sup>TH</sup> MONTH PAY**

**3.1 The 13<sup>th</sup> month pay for employees who have been employed from January 1<sup>st</sup> to December 31<sup>st</sup> is calculated as follows:**

- For example, an individual with a basic salary of SR10,000.00 will automatically receive 50% of this amount, equating to SR5,000
- Additionally, the employee will receive an extra 50% of the basic salary based on performance. This is calculated as follows: 50% of the basic salary multiplied by the performance percentage.
- Below are few examples:

50% Mandatory Pay (SR)	Performance Evaluation (%)	Performance Pay (SR)	Amount Due (Mandatory + Performance Evaluation)
5,000.00	90%	$5,000 \times 90\% = 4,500.00$	$5,000 + 4,500 = 9,500$
5,000.00	85%	$5,000 \times 85\% = 4,250.00$	$5,000 + 4,250 = 9,250$
5,000.00	80%	$5,000 \times 80\% = 4,000.00$	$5,000 + 4,000 = 9,000$

**3.2 Eligible only for a pro-rated payment subject to an appraisal criterion.**

The process comprises the following steps:

- Calculate the ratio of months served.
- Multiply 50% of the individual's basic pay by the ratio of months served to obtain the mandatory pay and the Pro-rated Non-Mandatory Amount.
- Multiply the Pro-rated Non-Mandatory Amount by the percentage evaluation based on performance to obtain the performance pay.
- Add the prorated mandatory amount to the pro-rated performance pay to get the amount due for the 13<sup>th</sup> Month pay.

**Examples:**

A person with a percentage rating of 80%, and who earns a basic salary of SR10, 000.00.

Ratio of months served (SR)	Pro-rated Mandatory Pa(SR)	Pro-rated Non-Mandatory Amount (SR)	Pro-rated Performance Pay (SR)	Amount Due (SR)
11 months/12 months	$(11 \text{ months}/12 \text{ months}) \times 5,000.00 = 4,583.33$	$(11 \text{ months}/12 \text{ months}) \times 5,000.00 = 4,583.33$	$4,583.33 \times 80\% = 3,666.66$	$4,583.33 + 3,666.66 = 8,249.99$
10 months/12 months	$(10 \text{ months}/12 \text{ months}) \times 5,000.00 = 4,166.66$	$(10 \text{ months}/12 \text{ months}) \times 5,000.00 = 4,166.66$	$4,166.66 \times 80\% = 3,333.33$	$4,166.66 + 3,333.33 = 7,499.99$
9 months/12 months	$(9 \text{ months}/12 \text{ months}) \times 5,000.00 = 3,750.00$	$(9 \text{ months}/12 \text{ months}) \times 5,000.00 = 3,750.00$	$3,750.00 \times 80\% = 3,000.00$	$3,750.00 + 3,000.00 = 6,750.00$

### 3.3 Employee exiting employment during the year (death, retirement, termination on ground other than misconduct, ill-health, resignation, redundancy).

The process comprises the following steps:

- Calculate the ratio of completed months served.
- Multiply 50% of the individual's basic pay by the ratio of months served.

#### Examples:

A person who earns a basic salary of SR10, 000.00.

50% of basic salary (SR)	No. of months served	Pro-rated Non-Mandatory Amount (SR)	Amount due (SR)
5,000.00	11 months	$(11 \text{ months}/12 \text{ months}) \times 5,000 = 4,583.33$	4,583.33
5,000.00	10 months	$(10 \text{ months}/12 \text{ months}) \times 5,000 = 4,166.66$	4,166.66
5,000.00	9 months	$(9 \text{ months}/12 \text{ months}) \times 5,000 = 3,750.00$	3,750.00

#### 4. PLAN OF ACTION - PAYMENT OF THIRTEENTH MONTH PAY

The plan of action below is to be strictly adhered to for ease of implementation.

- Appraisals are completed by all supervisors - **6<sup>th</sup> December 2024**.
- Input of all results (using November payroll) by HR staff taking into consideration all exemptions and submit template to Treasury for importation into payroll system - **13<sup>th</sup> December 2024**.
- Treasury compiles consolidated payroll and submit to MDAs for verification and amendments by Accounts unit – **23<sup>rd</sup> December 2024**.
- Amendments by Accounts unit and submission of final 13<sup>th</sup> month payroll endorsed by Accounting Officer to the Treasury by organizations for processing – **30<sup>th</sup> December 2024**;
- Payment – **13<sup>th</sup>, 14<sup>th</sup> & 15<sup>th</sup> January 2025**.

Should you have any questions on the above, please do not hesitate to contact my office in writing.

Thanking you.



Shella Mohideen (Mrs.)  
**CHIEF SECRETARY**  
**PUBLIC SERVICE BUREAU**

