

PAYMENT OF BONUS RULES, 1975

THE PAYMENT OF BONUS RULES, 1975 [GSR 23671 In exercise of the powers conferred by section 38 of the Payment of Bonus Act, 1965 (21 Of 1965), and in supersession of the Payment of Bonus Rules, 1965, the Central Government hereby makes the following rules, namely : 1. Short title and commencement (1) These rules may be called the Payment of Bonus Rules, 1975. (2) They shall come into force on the date of their publication in the Official Gazette

2. Definitions In these rules,—(a) "form" means a form appended to these rules; (b) "Act" means the Payment of Bonus Act, 1965 (21 Of 1965); (c) "section" means a section of the Act

3. Authority for granting permission for change of accounting year The prescribed authority for the purposes of the proviso to paragraph (b) of sub-clause (iii) of clause (1) of section 2 shall be,—(a) in the case of an establishment in relation to which the Central Government is the appropriate government under the Act, the Chief Labour Commissioner (Central); (b) in any other case, the Labour Commissioner of the State in which the establishment is situated



4. Maintenance of registers Every employer shall prepare and maintain the following registers, namely, (a) a register showing the computation of the allocable surplus referred to in clause (4) of section 2, in Form A; (b) a register showing the set on and set off of the allocable surplus, under section 15, in Form B; (c) a register showing the details of the amount of bonus due to each of the employees, the deductions under sections 17 and 18 and the amount actually disbursed, in



Form C.1[5. Annual returns Every employer shall send a return in Form D to the Inspector so as to reach him within 30 days after the expiry of the time limit specified in section 19 for payment of bonus.) 1. Inserted by Payment of Bonus (Amendment) Rules, 1983, w.e.f. 21-1-1984. 46 PAYMENT OF BONUS RULES, 1975 FORM A [Rule FORM A COW JTATION OF THE ALLOCABLE SURPLUS UNDER SECTION 2(4) Name of the establishment... Gross profit for Sums deducted from gross rofits Accounting year ending on..... . ike accounting year (Rs.) 1 Depreciation under section 6(a) 2 Development rebate or Development allowance section 6(b) 3 Direct taxes section 6(c) 4 Further sums as are specified under the Third Schedule to the Act 5 Total of sums deducted under column 2, 3, 4 (*600/00f Column 7) 6 * Section 2(4)(b) Available surplus for the accounting year (Column 1 minus Column 6) 7 ** Section 2(4)(a) FORM B [Rule 4(b)] Amount of all allocable surplus, * *67% 8 SET ON AND SET OFF OF ALLOCABLE SURPLUS UNDER SECTION 15 Accounting year Amount Amount payable Amount of set Total set on or as bonus(in Rs.) on or set off (in 1 allocable as bonus (in Rs.) 2 set off carried forward 5 3 FORM C [Rule 4 BONUS PAID TO EMPLOYEES FOR THE ACCOUNTING YEAR ENDING ON THE..... Name of the establishment.. No. of working days in the year..... FORM C Sl.No. 1 PAYMENT OF BONUS RULES, 1975 47 Name of the employee 2 Father's name 3 Whether he has completed 15 years of age at the beginning of the accounting Designation No. of days Amount of bonus Puja bonus or payable under other section IO or customary section 11 as bonus paid the case may be 8 during, the accounting year 9 yen r 4 Interim bonus or bonus pain in advance 10 5 Deductions Amount of Income Tax deducted] IOA worked in the year 6 Deduction on account of financial loss, if any, caused by misconduct of the empl ee 11 Total salary or wage tn respect of the accounting year 7 sum deducted under columns 9, 10, IO-A and 11.] 12 Net amount payable Amount actually paid (column 8 minus column 12) 13 Date on which paid 15 Signature/Thumb impression of the em loyee 16 * Inserted by; the Payment of Bonus (Amendment) Rules, 1979, w.e.f. 8-9-1979. ** Substituted by the Payment Of Bonus (Amendment) Rules, 1979, w.e.f. 8-9-1979. 48 PAYMENT OF BONUS RULES, 1975 FORM D 1. 2. 3. 4. 5. I[FORM D [Rule 51 ANNU AL RETURN—BONUS PAID TO EMPLOYEES FOR THE ACCOUNTING YEAR ENDING ON THE... Name of the establishment and its complete postal address..... Name of the .. . Name of the employer..... Total number of employees..... Number of employee benefitted by bonus payments..... Total amount payable as bonus under section 10 or 11 of the Payment of Bonus Act, 1965, as the case may be 1 Settlement if any, reached under section 18(1) or 12(3) ofthe Industrial Disputes Act, 1947, with date 2 Percentage of bonus declared to be paid 3 Total amoun' of bonus actually paid 4 Date on which payment made 5 Whether bonus has been paid to all the employees; if not, reasons for non- payment t 6 Remarks 7 1 Signature of the employer or his agentl Inserted by the Payment of Bonus (Amendment) Rules, 1983, w.e.f. 21-1-1984.