

The Payment of Bonus Rules, 1975¹

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. Definition.-In this rules-

- (a) "form" means a form appended to these rules;
- (b) 'Act' means as 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 deduction under Sections 17 and 18 and the amount actually disbursed, in Form C.

²**[5. Annual Returns. –** (1) Every employer shall on or before the 1st day of February in each year upload annual returns in the Form D on the web portal of the Ministry of Labour and Employment giving information as to the particulars specified in respect of the preceding year:—

Provided that the annual returns shall be filed within the time limit specified in section 19 of the Act.

(2) Every employer on or before the 1st day of February in each year may file annual returns in the Form D to the Inspector giving information as to the particulars specified in respect of the preceding year:

Provided that during inspection, the inspector shall require the production of the accounts, books, register and other documents if the same are maintained in manual form or in electronic form, as the case may be.

¹ Vide GSR 2367, dt. 21.8.1975, published in Gaz. of India, Pt.II, S.3(i) dt. 6.9.1975.

² Subs. by G.S.R.784(E) dt. 10.11.2014 (w.e.f.)

Explanation.—For the purposes of this sub-rule, the expression “electronic form” shall have the same meaning as assigned to it in clause (r) of section 2 of the Information Technology Act, 2000 (21 of 2000).

FORM `A`

[See Rule 4(a)]

Computation of the Allocable Surplus under Section 2(4)

Name of the establishment _____ Accounting year ending on the.....

	Sums deducted from gross profits			
Gross Profit for the accounting year (Rs.)	Depreciation under Section 6(a)	Development rebate or Development allowance [Section 6(b)]	Direct taxes Section 6(c)	Further sums as are specified under the Third Schedule to the Act
1	2	3	4	5

Total of sums deducted under Columns 2, 3, 4 and (5)	Available surplus for the accounting year (Column 1 minus Column 6)	Amount of allocable surplus + 67% (**60% of Column 7)
6	7	8

FORM `B`

[See Rule 4(b)]

Set-on and Set-off of Allocable Surplus under section 15

Accounting year	Amount allocable as bonus in (Rs.)	Amount payable as bonus (in Rs)	Amount of set-on or set-off	Total set on or set-off carried forward
1	2	3	4	5

+ Section 2(4)(a)

**Section 2(4)(b)

FORM `C`

[See Rule 4(c)]

Bonus paid to employees for the accounting year ending on the

Name of the establishment_____

No. of working days in the year_____

Sl.No.	Name of the employee	Father's name	Whether he has completed 15 years of age at the beginning of the accounting year	Designation	No. of days worked in the year	Total salary or wage in respect of the accounting year
1	2	3	4	5	6	7

Amounts of bonus

Deductions

Payable under

Section 10 or Section 11, as the case may be	Puja bonus or other customary bonus paid during the accounting year	Interim bonus or bonus paid in advance	¹ [Amount of income tax deducted]	Deduction on account of financial loss, if any, caused by misconduct of the employee	Total sum deducted under Columns 9, 10, 10-A and 11
8	9	10	11	12	
Net amount payable (Column 8 minus Column 12)	Amount actually paid	Date on which paid	Signature/Thumb impression of the employee		
13	14	15	16		

²[Form D

[See rule 5(1)]

Unified Annual Return Form

A. General Part:

(a) Name of the establishment address of the establishment. House No./ Flat No. Street/Plot No. Town District State Pin Code (b) Name of the employer address of the employer. House No./Flat No. Street/Plot No. Town District State Pin Code E-mail ID Telephone Number Mobile Number ¹ Ins. by G.S.R. 1147, dt. 23.8.1979 (w.e.f. 8.9.1979)² Subs. by G.S.R. 784(E) dated 10.11.2014 (w.e.f. 10.11.2014)

(c) Name of the manager or person responsible for supervision and control of establishment

Address House No./Flat No. Street/Plot No. Town

District State Pin Code

E-mail ID Telephone Number Mobile Number

B. Employer's Registration/ License number under the Acts mentioned in column (2) of the Table below:

S.No.	Name	Registration		If yes (Registration No.)
(1)	(2)	(3)		(4)
01.	The Building and Other Construction Workers (Regulation of Employment and Condition of Service) Act, 1996.			
02.	The Contract Labour (Regulation and Abolition) Act, 1970.			
03.	The Inter-State Migrant Workmen (Regulation of Employment and Condition of Service) Act, 1979.			
04.	The Employees Provident Funds and Mis-cellaneous Provisions Act, 1952.			
05.	The Employees' State Insurance Act, 1948.			
06.	The Mines Act, 1952. Notice of opening under Regulation 3 of the Coal Mines Regulation, 1957 or Regulation 3 of the Metalliferous Mines Regulations, 1961.			
07.	The Factories Act, 1948.			
08.	The Motor Transport Workers Act, 1961.			
09.	The Shops & Establishments Act (State Act).			
10.	Any other Law for the time being in force			

C. Details of Principal Employer, Contractor and Contract Labour:

01.	Name of the principal employer in the case of a contractor's establishment	
02.	Date of commencement of the establishment	
03.	Number of Contractors engaged in the establishment during the year.	
04.	Total number of days worked by Contract Labour during the year	
05.	Total number of mandays worked by Contract Labour during the year	
06.	Name of the Manager Agent (in case of mines)	

07.	Address House No./Flat No. <input type="text"/> Street/Plot No. <input type="text"/> Town <input type="text"/> District <input type="text"/> State <input type="text"/> Pin Code <input type="text"/> E-mail ID <input type="text"/> Telephone Number <input type="text"/> Mobile. No. <input type="text"/>
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D. Working hours and week day:

01.	Number of days worked during the year	
02.	Number of mandays worked during the year	
03.	Daily hours of work	
04.	Day of weekly holiday	

E. Maximum number of persons employed in any day during the year:

Sl. No.	Males	Females	Adolescents (between the age of 14 to 18 years.)	Children (below 14 years of age.)	Total

F. Wage rates (Category Wise):

Category	Rates of Wages	No of workers							
		Regular				Contract			
		male	female	children	Adolescent	male	female	children	Adolescent
Highly Skilled									
Skilled									
Semi-Skilled									
Un-skilled									

G. (a) Details of Payments:

Gross wages paid		Deductions				Net wages paid	
In cash	In Kind	Fines	Deductions for damage or loss		Others	In cash	In kind

(b) Number of workers who were granted leave with wages during the year:

Sl. No.	During the year	Number of workers	Granted leave with wages
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H. Details of various welfare amenities provided under the statutory schemes:

Sl.No.	Nature of various welfare amenities provided	Statutory (specify the statute)

I. Number of employees benefited by bonus payments:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total amount payable as bonus	Settlement, if any, reached	Percentage of bonus declared	Total amount of bonus actually paid	Date on which payment made	Whether bonus has been paid to all the employees, if not, reasons for non-payment	Remarks

DECLARATION

It is to certify that the above information is true and correct and also I certify that I have complied with all the provisions of Labour Laws applicable to my establishment.

PLACE DATE SIGN. HERE

NOTIFICATIONS

No.S.O.2765, dated 28th August, 1965, published in Gaz. of India, part-II, Sec.3(iii), dated September 4, 1965, p. 3011.

In pursuance of the proviso to S.19 of the Payment of Bonus Ordinance 1966 (3 of 1965) the Central Government hereby specifies the Chief Labour Commissioner Central, New Delhi, as the authority who may extend the period referred to in the said proviso in relation to establishment in respect of which the Central Government is the "appropriate government".

Notification NO.PBA.1098/(6696)/Lab.9.- dated the 16th April, 2001.

In exercise of the powers conferred by sub-section (1) of Section 27 of the Payment of Bonus Act, 1965 (21 of 1965), and in supersession of all previous notifications issued in this behalf, the Government of Maharashtra, hereby appoints the following officers mentioned in column (2) of the Schedule appended hereto, to be duly qualified Inspectors, for the

purposes of the said Act, and assigns them jurisdiction over the areas respectively specified against each of them in column (3) of the Schedule.

SCHEDULE

Sl.No. (1)	Officer (2)	Area of Jurisdiction (3)
1.	Commissioner of Labour, Mumbai	Maharashtra State Konkan Division Concerned Districts in Konkan Division
2.	Additional Commissioner of Labour, Mumbai	
3.	Deputy Commissioner of Labour, Thane	
4.	All Assistant Commissioners of Labour in Konkan Division	
5.	All Government Labour Officers in Konkan Division	
6.	All Deputy Commissioners of Labour, Mumbai	Mumbai and Mumbai Suburban Districts
7.	All Assistant Commissioners of Labour, Mumbai	
8.	All Government Labour Officers, Mumbai	
9.	Additional Commissioner of Labour, Pune	Pune Division Concerned District in Pune Division
10.	Deputy Commissioner of Labour, Pune	
11.	All Assistant Commissioners of Labour in Pune Division	
12.	All Government Labour Officers, Pune Division	
13.	Deputy Commissioner of Labour, Aurangabad	Aurangabad Division Concerned Districts in Aurangabad Division
14.	All Assistant Commissioners of Labour in Aurangabad Division	
15.	All Government Labour Officers in Aurangabad Division	
16.	Deputy Commissioner of Labour, Nashik	Nashik Division Concerned Districts in Nashik Division
17.	All Assistant Commissioners of Labour in Nashik Division	
18.	All Government Labour Officers in Nashik Division	
19.	Additional Commissioner of Labour, Nagpur	Nagpur Division Concerned Districts in Nagpur and Amravati
20.	All Assistant Commissioners of Labour in Nagpur and Amravati Division	
21.	All Government Labour Officers in Nagpur and Amravati Division	

In pursuance of Clause (3) of Article 348 of the Constitution of India, the following translation in English of the Government Notification, Industries, Energy and Labour Department, No.PBA 010/2001(7272)/LAB-9, dated the 17th May, 2002 is hereby published under the authority of the Governor.

Notification No.PBA.010/2001(7272)/LAB-9**dated the 17th May, 2002**

In exercise of the powers conferred by sub-section (1) of Section 27 of the Payment of Bonus Act, 1965 (21 of 1965) (hereinafter referred to as the 'said Act') and in continuation of Government Notification, Industries, Energy and Labour Department No. PBA.1098/(6696)/Lab-9, dated the 16th April 2001, the Government of Maharashtra, hereby appoints the following officers mentioned in column (2) of the Scheduled appended hereto, to be duly qualified Inspectors, for the purpose of the said Act, and assigned them jurisdiction over the areas respectively specified against each of them in column (3) of Schedule.

SCHEDULE

Sr.No. (1)	Officer (2)	Area of jurisdiction (3)
1.	The Development Commissioner, Special Economic Zones, in the State of Maharashtra.	All Special Economic Zones in the State of Maharashtra

Provided that the officers from the Commissionerate of Labour, Government of Maharashtra State, Mumbai, who are notified as 'Inspector' vide Government Notification No.PBA 1098/(6696)/Lab-9, dated the 16th April, 2001 shall not exercise the powers of the Inspector in respect of the areas as mentioned in column (3) of the Schedule hereinabove.

Notification No.PBA.010/2001(7272)/LAB-9 dated the 17th May, 2002

In pursuance of the proviso of Section 19 of the Payment of Bonus Act, 1965 (21 of 1965), and in continuation of Government Notification, Industries, Energy and Labour Department No.PBA.1285/10764)/Lab-5, dated the 8th November, 1985, the Government of Maharashtra being the appropriate Government hereby, specifies the Development Commissioner, Special Economic Zones, in the State of Maharashtra to be the authority for the purpose of Clause (b) of section 19 of the said Act, in the Special Economic Zones:

Provided that the Commissioner of Labour, Mumbai, Maharashtra State, who is authorised under the said section vide Government Notification No.PBA 1085/10764/Lab-5, dated the 8th November, 1985 shall not exercise the powers conferred on him in respect of all areas of the Special Economic Zones in State of Maharashtra.

In pursuance of Clause (3) of Article 348 of the Constitution of India, the following translation in English of the Government Notification, Industries, Energy and Labour Department, No.PBA 010/2001/(7272)/LAB-9, dated the 17th May, 2002 is hereby published under the authority of the Governor.

Notification No.PBA.010/2001(7272)/LAB-9 dated the 17th May, 2002

In exercise of the powers conferred by sub-section (1) of Section 30 of the Payment of Bonus Act, 1965 (21 of 1965) (hereinafter referred to as the 'said Act') and in continuation of Government Notification, Industries, Energy and Labour Department No. PBA. 1685/10740/Lab-5, dated the 23rd August 1985, the Government of Maharashtra being the appropriate Government hereby, specially authorises the Development Commissioner, Special Economic Zones, in the State of Maharashtra to be the authority for the purpose of the said Section in the area of Special Economic Zones:

Provided that the Commissioner of Labour, Maharashtra State, who is authorised as the authority for the purpose of the said section vide Government Notification, Industries, Energy and Labour Department, No.PBA 1685/10740/Lab-5, dated the 23rd August, 1985 shall not exercise the powers under the said section in respect of the areas of Special Economic Zone, in State of Maharashtra.
