

Payment of Bonus Rules, 1975

UNION OF INDIA

India

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Rule PAYMENT-OF-BONUS-RULES-1975 of 1975

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Payment of Bonus Rules, 1975Published vide G.S.R. 2367, dated 21.8.1975, published in the Gazette of India, Part II, Section 3(i), dated 6.9.1975Last Updated 30th December, 2020 [19/835]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.

5. [Annual return.

- Every employer shall, on or before the 1st day of February in each year, upload unified annual return in Form D on the web portal of the Central Government in the Ministry of Labour and Employment giving information as to the particulars specified in respect of the preceding year: Provided that during inspection, the inspector may require the production of accounts, books, registers and other documents maintained in electronic form or otherwise. Explanation. - For the purposes of this 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 specified under the Third Schedule to the Act	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)
1	2	3	4	5	6	7	8

@ Section 2(4)(a)* Section 2(4)(b) FORM B [See rule 4(b)] Set-On And Set-Off 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 (in Rs.)	Total set-on or set-off carried forward
1	2	3	4	5

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

[FORM D] [Inserted by S.O. 251, dated 7-1-1984 (w.e.f. 21-1-1994)][See rule 5]Annual Return-Bonus
Paid To Employees For The Accounting Year Ending On The

5. Number of employees benefited by bonus payments:

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bonus under section 10 or 11 of the Payment of Bonus Act, 1965 as the case may be	under section 18(1) of 12(3) of the Industrial Disputes Act, 1947 with date	declared to be paid	bonus actually paid	payment made	all the employees, if not, reasons for non-payment	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature of the employer or his agent.