

The Payment Of Bonus Rules, 1975

UNION OF INDIA

India

The Payment Of Bonus Rules, 1975

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

- Published on 21 August 1975
- Commenced on 21 August 1975
- [This is the version of this document from 21 August 1975.]
- [Note: The original publication document is not available and this content could not be verified.]

The Payment Of Bonus Rules, 1975 Published vide G.S.R. 2367, dated 21.8.1975, published in the Gazette of India, Part II, Section 3(i), dated 6.9.1975.

19.

/835In 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 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.] 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

Sl. No.	Name of the employee	Father's Name	Whether he has completed 15 years of age at the beginning of the	Designation	No. of days worked in the year	Total salary or wage in respect of the accounting year	Amount of bonus payable under
------------	-------------------------	------------------	---	-------------	---	---	--

accounting year								section 10 or section 11, as the case may be
1	2	3	4	5	6	7	8	
Pujabonus other customary during the accounting year	Interim bonus or bonus paid advance	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, 10A and 11] [Substituted by G.S.R. 1147, dated 23-8-1979 (w.e.f. 8-9-1979)]	Net amount payable (Column 8 minus Column 12)	Amount actually Paid	Date on which paid	Signature/Thumb Impression of the employee
9	10	10A	11	12	13	14	15	16

[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

1. Name of the establishment and its complete postal address:

2. Name of industry:

3. Name of the employer:

4. Total number of employees:

5. Number of employees benefited by bonus payments:

Total amount payables as bonus under section 10 or 11 of the Payment of Bonus Act, 1965 as the case	Settlement, if any, reached under section 18(1) of 12(3) of the Industrial Disputes Act, 1947 with date	Percentage of bonus declared to be paid	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
---	---	---	-------------------------------------	----------------------------	---	---------

may be

(1)	(2)	(3)	(4)	(5)	(6)	(7)
-----	-----	-----	-----	-----	-----	-----

Signature of the employer or his agent.