

PAYMENT OF BONUS RULES, 1975

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PAYMENT OF BONUS RULES, 1975

No. G.S.R. 2367, dated the 21st August, 19751. In exercise of the powers conferred by sec. 38 of the Payment of Bonus Act, 1965 (XXI of 1965), and in supersession of the Payment of Bonus Rules, 1965, the Central Government hereby makes the following rules namely:

1. Published in the Gazette of India, Pt. II Sec. 3 (i) dated the 6th September, 1975, P. 2580.

1. **Short title and commencement. -**

1(1) These rules may be called the Payment of Bonus Rules, 1975.

(2) The shall come into force at once on the date **2** of their publication in the official Gazette.

1. Published in the Gazette of India, Pt. II Sec. 3 (i), dated the 6th September, 1975, P. 2580.

2. Enforced w.e.f. 6th September, 1975.

2. Definitions. -In these rules, -

(a) “Form” means a form appended to these rules;

(b) “Act” means the Payment of Bonus Act, 1965 (XXI 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 para. (b) of sub clause (iii) of Cl. (1) of Sec. 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 Cl. (4) of Sec. 2 in For

(b) A register showing the set-on and set-off of the allocable surplus, under Sec. 15, in Form B;

(c) A register showing the details of the amount of bonus due to each of the employees, the deductions under Sees. 17 and 18 and the amount actually disbursed, in Form C.

15. Annual returns. -Every employer shall send a return in Form D to the Inspector so as to reach the said form to the Inspector within 30 days after the expiry of the time limit specified in Sec. 19 for payment of bonus.]

1. Ins. by S.O. 25 1, dated 6th January, 1984 published in the Gazette of India, Pt. II, Sec. 3 (ii), dated 21,January, 1984.

FORM A

See rule 4 (a)

Set-on and set-off allocable surplus under Sec. 2(4)

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

Sums deducted from gross profits							
Gross profit for the accounting years (Rs.)	Depreciation under (Sec. 6(a))	Development rebate or Development allowance [Sec. 6(b)]	Director taxes [Sec. 6.(c)]	Further sums as are specified under the Third Schedule of the Act	Total of sums deducted (cols. 2,3,4, and 5)	Available surplus for the accounting year (col.1 minus col.6)	Amount of surplus 167 per cent 267 per cent of col.7
1.	2.	3.	4.	5.	6.	7.	8.

1. Section 2(4) (a).
2. Section 2(4) (b).

FORM B**[See rule 4 (b)]****Set-on and set-off allocable surplus under Sec. 15**

Account 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-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 accounting year	Designation	No. of days worked in the year	Total salary or wage in respect of the accounting year	Amount of Bonus payable under Sec. 10 or Sec. 11 as the case may be.
1.	2.	3.	4.	5.	6.	7.	8.

Dedications

				Net amount payable (col. 8 minus col.12).	Amount actually paid	Date on which paid	Signature/Thumb impression of the employee
Puja bonus or other customary bonus paid during the accounting year	Interim bonus or bonus paid in advance	Deduction account of financial loss, if any, caused by misconduct of the employee	Total sum deducted under Cols. 9,10 and 11)				
9.	10.	11.	12.	13.	14.	15.	16.

1[FORM D**(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 Addresses.....
2. Nature of the Industry.....
3. Name of the Employer.....
4. Total Number employees.....
5. Number of employees benefited by bonus payments.....

1.	2.	3.	4.	5.	6.	7.

Total amount payable as bonus under sec. 10 or 11 of the Payment of Bonus Act, 1965 as the case may be	Settlement, if any reached under sec. 18(1) or 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

Signature of the Employer or his agent.]

1. Ins. by S.O. 251, dated 6th January, 1984, published in the Gazette of India, Pt. II, Sec. 3 (ii) dated 21st January, 1984.