

STRICTLY CONFIDENTIAL – FOR INTERNAL CIRCULATION ONLY

This document summarizes the benefits available to Career Level 10, 11, 12 & 13 employees in India. The Company may, at its sole discretion, alter, amend, or delete any of these benefits at any time to comply with statutory provisions. Any applicable taxes or additional cost against these benefits will be recovered or withheld from the employee. The guidelines around Compensation & Benefits are made in line with various laws and company policies to safeguard the organization.

At Accenture, as per company policy, employees are given option to structure their Compensation Plan (**CompPlan**) for two consecutive windows, if missed the first window (each window is available between **1st to 17th of the month**). The **CompPlan** restructuring can be done at the time of salary revision, if any and April/May every year subject to terms & conditions.

Please note that these benefits will be provided based on certain guidelines and only against the appropriate supporting's, further it will be subject to a reasonableness test by India Payroll.

Allocable Fixed Pay for CompPlan = Total Fixed Pay offered

- 1. If the basic salary (35% of allocable fixed pay or allocable fixed pay / 162 * 100) is greater than or equal to ₹180,000 per annum (₹15,000 per month), then below -mentioned salary structure table (Refer Table A) is applicable.** (162 represent - Basic+ HRA+ PF)

Compensation Plan Guidelines (Table A)

Component	Parameter	Remarks
Basic Salary	35% of Allocable Fixed Pay	Static (non- editable)
Provident Fund	Y: 12% of Basic F: ₹1,800 pm N: Nil	<p>1. If employee's basic salary < ₹15,000/- per month, there will be a mandatorily "Y" option available. Employee will not have any other option.</p> <p>2. If basic salary is > ₹15,000 per month:</p> <p>New joiner: If existing PF member in previous company, there will be "Y" and "F" options available to employee. If never PF member before, there will be Y, F and N options available to employees.</p> <p>Existing employees - During CompPlan window i.e. April every year and when salary revision takes place, employee can make Option from N to F / Y, F to Y; this is called upward option. F/Y to N is not allowed.</p>
NPS	0.01% to 10% of Basic salary Fixed Pay >= ₹300,000	Optional. This is pre-tax deduction. Min contribution Should be between 0.01% to 10% of basic and should not be less than Rs.1000/- per annum. It can only be increased, neither reduction in % is allowed, nor can be opted out. Corporate PRAN is mandatory for contribution (details available in NPS section of this document).
Meal Allowance	Max ₹26,400 PA	Editable; Can be NIL or ₹13,200 or ₹26,400. No retrospective eligibility allowed. Once declared cannot be reduced till next Annual cycle but If declared lesser, can be increased upto max entitlement at the time of salary revision.

HRA	50% of Basic Salary	Standard (non- editable)
Miscellaneous Allowance*	₹40,000 PA	An amount ₹40,000 is blocked here. LTA amount if assigned lesser from max amount i.e. ₹40000 will move to this component.
LTA	₹40,000 PA	Editable; The LTA field will be Zero by default. If employee wants to allocate LTA, they should update the amount against LTA which gets reduced from Miscellaneous Allowance. Once amount allocated under LTA, the same cannot be reduced till next Annual Cycle in April every year; however, if allocated lesser, the same can be increased upto max entitlement at the time of salary revision. Allocated amount will be paid proportionally as per eligibility as and when bills are submitted and unclaimed amount, if any, will be paid as Unclaimed LTA as taxable in March salary or in Final Settlement (if resigned) whichever is earlier.
Adhoc Allowance*	Balancing	Non- Editable: Balancing figure i.e. Fixed Pay /less all the above components.
* International Workers (Non-Indian Passport Holders) are not eligible for Miscellaneous & Adhoc Allowance components as part of their compensation plan.		

2. If the basic salary (35% of allocable fixed pay or allocable fixed pay / 162 * 100) is lesser than ₹180,000 per annum (₹15,000 per month), then below mentioned salary structure table (Refer Table B) is applicable. (162 represent – Basic+ HRA+ PF)

Compensation Plan Guidelines (Table B)

Component	Parameter	Remarks
Basic Salary	Allocable Fixed Pay / 162 * 100	Standard (non- editable)
Provident Fund	Y: 12% of Basic	Employee will have only one option, i.e. Y - 12% of Basic Salary.
HRA	50% of Basic Salary	Standard (non- editable)

Default Structure by System (If Employee missed to submit within timelines)

A. Existing Employees

The same plan as of March will be continue till next Comp Plan page is available (at the time of salary revision and / or in next April).

If NPS is opted in previous year but there was no contribution done due to non-submission of valid PRAN, then NPS will be opted out and allocated amount will be moved to Adhoc Allowance.

B. For New Joiners

If the basic salary (35% of allocable fixed pay or allocable fixed pay / 162 * 100) is greater than or equal to ₹180,000 per annum (₹15,000 per month). Below is the default structure. (Table C)

Component	Parameter	Remarks
Basic Salary	Auto calculation – non-editable by employee	Step1 35% of Allocable Fixed Pay = XXXX Step2 Allocable Fixed Pay / 162 * 100 = XXXX (Restricted to ₹180,000 PA if exceeds) Step3 Basic Salary is Maximum of Step1 and Step2
Provident Fund	F: ₹1,800 pm N: Nil	If existing PF member with previous company, PF “F” i.e. Rs.1800 p.m. If never PF member with previous company, by default “N” If Non-Indian, then PF is mandatory, and option will be “Y” by default.
NPS	Nil	NA
Meal Allowance	Nil	NIL
HRA	50% of Basic Salary	Static (non- editable)
LTA	Nil	NIL
Miscellaneous Allowance*	₹40,000 PA	Minimum of ₹40,000 PA or available amount
Adhoc Allowance*	Balancing	Balancing figure i.e Allocable Fixed Pay less all the above components.
* International Workers (Non-Indian Passport Holders) are not eligible for Miscellaneous & Adhoc Allowance components as part of their compensation plan.		

II If the basic salary (35% of allocable fixed pay or allocable fixed pay / 162 * 100) is lesser than ₹180,000 per annum (₹15,000 per month) (Table D)

Component	Parameter	Remarks
Basic Salary	Allocable Fixed Pay / 162 *100	Static (non- editable)
Provident Fund	Y: 12% of Basic	Employee will have only one option, i.e. Y - 12% of Basic Salary.
HRA	50% of Basic Salary	Static (non- editable)

Detailed Information on Components

- **Basic Salary – Fully Taxable**

Basic Salary is 35% of Fixed Pay which is standard that is fixed by the company. The basic salary cannot be reduced during the tenure with the Company.

- **Adhoc Allowances – Fully Taxable**

Adhoc allowance is the balancing figure, i.e., fixed pay less the amount allocated in other components. This component is not applicable for International Workers (Non-India Passport Holders).

- **Miscellaneous Allowances – Fully Taxable**

If under LTA component, amount is assigned less than max amount i.e. ₹ 40000, the remaining amount will be automatically added under Miscellaneous Allowance component. This component is not applicable for International Workers (Non-India Passport Holders).

- **House Rent Allowance - Partially Taxable subject to fulfilling tax provisions**

HRA is one of the components of Compensation Plan and the guidelines are as below:

- a. HRA can be maximum upto 50% of Basic
- b. Employee to declare rent details under Tax Declaration page in Allsec to avail tax benefit
- c. If rent is not declared, HRA is fully taxable
- d. If rent is declared in tax page, the tax benefit for HRA is minimum out of below three rules:

Rule 1 Actual HRA received

Rule 2 50% of basic (Mumbai, Delhi, Kolkata & Chennai) & 40% of basic (other cities)

Rule 3 Rent paid less 10% of basic salary

- e. Rent receipts to be submitted when tax proof page gets open; till then exemption is given based on declarations done in tax declaration page.
- f. Should stay in rented house not owned by employee as he/ she cannot pay rent to himself.
- g. PAN of landlord is mandatory if Rent > ₹100,000/- per annum (₹8,333 per month). In the absence of PAN of landlord, the HRA exemption will not be provided. There will be complete validation of Landlord PAN details which employee updates in Allsec.
- h. Rented accommodation for this HRA exemption should be claimed basis the place of residence*.
*Except NCR for claiming HRA exemption, employee's work location & residence should be same.

- **Reimbursements**

All employees are entitled upto an amount of ₹40,000* (as per reimbursement eligibility - please check the Allsec website for the reimbursement breakup and eligibility) towards reimbursements. Reimbursement eligibility will be prorated to the days worked by employee in the company in a Financial Year (April – March). Employee will not be able to claim reimbursement more than their prorated eligibility as on the day of claim. Note: If you do not allocate the amount or allocate less amount in LTA, the unallocated /differential amount will be automatically moved to Miscellaneous Allowance and the same is taxable.

As part of reimbursements employees can claim the following:

Leave Travel Allowance (LTA) - Tax-free subject to fulfilling tax provisions

An employee is entitled to LTA upto ₹40,000. LTA eligibility will be prorated from April or DOJ whichever is later till March or DOL whichever is earlier during the FY. Employee will not be able to claim reimbursement more than your prorated eligibility as on the day of claim. The exemption is available twice in a block of four calendar years. The current block of four calendar years is January 2022 – December 2025.

- Under LTA component, employee can assign any value upto entitlement. Once declared, LTA cannot be reduced till next Annual Cycle but can be increased upto max entitlement if there is a salary revision during the year.
 - Unclaimed LTA amount is paid as Unclaimed LTA in March as taxable.
 - For claiming LTA employee should avail at least one day vacation leave on a business day during the period of travel and LTA exemption is available for actual costs incurred on travel (to the extent of Economy class airfare / 1st class AC Rail/ Volvo Bus) and is based on evidence furnished in support of claim. Travel by taxi not allowed.
 - The LTA claim should be accompanied with the LTA form & original supporting. Shortest distance of travel will be considered. For Air travel along with the tickets the original boarding pass must be furnished for the claim to be considered. LTA can be claimed only for the domestic travel and the travel should start from the place of work. Taxi bills/travel agent bills will not be considered for tax exemption.
 - LTA can also be claimed for dependents (which includes parents, spouse, children, siblings) provided their details are updated on Allsec>Master Setup page as dependents. Also, it is mandatory for employee to accompany his dependents in the same journey.
 - All supporting should match the LTA claim form.
- **Provident & Pension Fund - Tax-free subject to fulfilling tax provisions**
 - If opted for "Y" option, the Company Contributes 12% of Basic Salary towards Employer's Provident & Pension Fund however, the same is part of Total Fixed Pay.
 - If opted for "F" option, the company will contribute ₹1800 per month towards Employer's Provided and Pension Fund however, the same is part of Fixed Pay (this option is available if basic salary is > ₹.15,000 per month).
 - If already a PF member before, "N" option will not be available when structuring Compensation Plan
 - 'N' option is available if basic salary is > ₹15,000 per month and not a PF contributor before.
 - On opting for PF in the compensation plan, the employee will have to continue with it until their service in the organization.
 - If there is salary revision during the year, employee can switch PF from "N" to "F" / "Y" and "F" to "Y" but not allowed to reduce PF from "F" to "N" / "Y" to "N" / "Y" to "F".
- **Meal Allowance - Tax-free subject to fulfilling tax provisions**
 - The Company can provide meal allowance upto ₹26,400 in a year for meals during Office hours. Employees can choose either ₹13,200 or ₹26,400, if willing to opt for meal allowance. If not opted for Meal Allowance i.e. NIL, the said amount will be moved to Adhoc Allowance Component.
 - Employee needs to complete Sodexo activation & KYC process based on that Sodexo will dispatch Sodexo meal card to the employee.
 - Based on the Meal Allowance allocation in comp plan and completion of KYC process, the upload will be done on monthly basis on meal card.
 - If Missed to complete the KYC process then the allocated amount will be paid in the monthly salary under 'Personal Pay' component as taxable.
- **National Pension System**

Employee can contribute, between 0.01% to 10% of basic and should not be less than ₹1000/-per annum. under this scheme provided their Fixed Pay >= ₹3L. It can be increased, but neither it can be decreased nor opt out. PRAN is mandatory for contribution. Employee must open NPS Account and update PRAN No. under master-set up in Allsec. Till the time PRAN is not active, NPS contribution in the PRAN account will not be deposited and the same will be paid under 'Personal Pay' in monthly salary as taxable.

- **Transport Allowance**

Tax-free subject to fulfilling tax provisions and applicable only for differently abled (PWD) employees.

- Employee who are blind or deaf and dumb or orthopedically handicapped with disability of lower extremities are considered as differently abled person to claim the benefit of Income tax act Rule 2BB (11). The same is provided based on the document submitted by the employee at the time of onboarding.
- If Company Transportation facility is availed, the Transport allowance component will be fully taxable.
- On Allsec, there is Company Transport page where options (Yes/No) can be modified monthly from 1st till 17th of every month
- Employees are requested to update their exact company Transport usage details initially and whenever there is a change. If Company transport is not at all updated, then will result in default value (Yes) being considered as taxable

Note: Kindly view the FAQ's provided in the homepage prior to structuring the compensation plan, any further queries raise a request on the [ServiceNow](#) under Human Resources and Payroll > Payroll > Ask Payroll > Category > Sub-Category (Response SLA is 3 working days).

FAQs on Compensation Plan- Career Level 10, 11, 12, 13

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1 What is CompPlan and its purpose?

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Ans As per Company Policy, employees are given option to structure their compensation according to guidelines defined by the Company; this is called CompPlan. The purpose of CompPlan is to manage the Fixed Pay in most tax-efficient manner and making better monthly cashflow.

2. What are the timelines to submit CompPlan?

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Ans There are two windows available to restructure the CompPlan i.e. till 17th April and if missed, it can be done between 1st to 17th of May. You can submit your compPlan multiple time before 17th, and the updated plan as of 17th will be consider as final.

3. I missed to submit my CompPlan in the first Window; what will happen to my Salary for April & CompPlan submission?

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Ans Your salary for April will be processed and paid based on latest CompPlan (i.e. March) available in the system. There will be another window available to do CompPlan between 1st to 17th of May.

4. If I miss to set & submit my CompPlan in the second window also, what will happen to my CompPlan?

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Ans a. If you are a new joiner [Click here](#)
b. if you are an existing employee [Click here](#)

5. Can I change my CompPlan during the year after 2nd window?

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Ans If you fail to restructure the CompPlan by 17th May, you will be not allowed to set your CompPlan and system will freeze your latest CompPlan for the year on 18th May but you will be allowed to edit the CompPlan, if there is a salary revision, you can increase values upto entitlement under LTA & Meal Allowance however it cannot be changed downwards.

6. What all options I will have for editing CompPlan when there is a salary revision?

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Ans As and when, we will send separate FAQs to employees who receives salary revision during the year.

7. How does Miscellaneous Allowance work?

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Ans If assigned amount is lesser from default amount i.e. ₹40000 for LTA, the remaining amount will be automatically added under Miscellaneous Allowance.

8. How does Adhoc Allowance work?

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Ans Adhoc Allowance is Balancing figure i.e. Fixed Pay less all the other components. Note: Please go through Quick View above as using Adhoc Allowance is subject to certain guidelines.

9. What all options available for restructuring the CompPlan?

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Ans Details are available in [QuickView](#) above. A few key points are highlighted below:

- **LTA component** max eligibility is ₹40000
- **Meal Allowance** max eligibility is ₹26,400; Can be NIL or ₹13,200.
- **NPS** upto a max of 10% of basic salary (eligible if fixed pay >= ₹3L)

10. Since I-am a new joiner, last month default CompPlan was done when I joined; Can I edit now?

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Ans You can restructure your CompPlan in line with [QuickView](#) above. You can review above questions as relevant for you.

11. I was a new joiner, I missed to edit the CompPlan in the second month of joining, what will happen?

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Ans If you miss to submit compensation plan in the second window/second month of joining then default CompPlan will prevail for the financial year.

12. What is default CompPlan and how it works?

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Ans For new joiners, when they missed to submit their CompPlan within permitted timelines, there will be default CompPlan done by system and the same is mentioned above guidelines [Click here](#)

13. What is the procedure of claiming Salary Reimbursement (R539)?

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Ans The following is procedure of R539 Claim:

- There must be allocation under the component that employee wishes to claim.
- Employee must book online R539 claims on Allsec Page during the window (26th of current month to 12th of following month)
- Employee must upload scan copies of original supports of expenses along with reimbursement booking sheet and Online LTA claim form (if claiming LTA) (scan copy of original boarding passes if travelled by flight) during the window (on or before 12th of month) on Allsec > Reimbursement > Reimbursement Booking Page.
- Claim eligibility criteria:

R539 Component	Whose Claim	What all expenses
LTA	Self & Dependents	Restricted to Travel Bills only (Flight, Train or Bus Travel). Original Boarding Passes must along with Flight Tickets. Minimum 1 Vacation leave between Travel dates. Taxi / Cab / Self Owned Car Bills/Travel agent bills are not considered from Tax perspective. Domestic travel only.

14. Can I know how the joining bonus is treated in payroll, in terms of taxation?

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Ans: Joining Bonus is taxable in the hands of employee and the tax is recovered from the payment. Say, employee is in 20.8% bracket and the JB amount is ₹10,000; we will recover ₹2,080/- as tax and balance is paid along with the salary.

15. In case, I was paid Joining Bonus and have resigned without completing the agreed tenure for Joining Bonus; how does recovery happens, what will be its impact on income tax?

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Ans: Firstly, any payment that is made to employee attracts Income Tax. If Employee resign then there will be full recovery of amount, with no reduction in Taxable income

16. For Compensation related query, where International workers can reach out to?

Ans International Workers can write an email to - iw.prl@accenture.com

17. Where can I reach-out for any specific queries?

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Ans a. For any payroll queries, Converse with us on DiPA Chatbot through <https://askdipa.accenture.com/>

- b.** You can reach out to us through our daily helplines via MS Teams ids i.e. For Fixed category : edesk@accenture.com on all working days - 10a.m. to 6p.m
- c.** You can also raise your query through [Service Now](#) (Response SLA is 3 working days)