

Mail

बिहार सरकार  
राजस्व एवं भूमि सुधार विभाग  
(भू-अभिलेख एवं परिमाप निदेशालय)

संख्या :- 03/भू0अ0नि0 (2) राज्य यो0(EPF)-07/2020.....336.....

प्रेषक,

जय सिंह, मा0प्र0से0  
निदेशक,  
भू-अभिलेख एवं परिमाप,  
बिहार, पटना।

सेवा में,

समाहर्ता-सह-बन्दोबस्त पदाधिकारी,  
बाँका।

बन्दोबस्त पदाधिकारी,  
बेगूसराय, खगड़िया, लखीसराय, जहानाबाद, अरवल, शिवहर, किशनगंज,  
अररिया, कटिहार, पूर्णियाँ, सीतामढ़ी, सुपौल, सहरसा, मधेपुरा,  
पश्चिम चम्पारण, जमुई, शेखपुरा, मुंगेर एवं नालन्दा।

पटना, दिनांक : 04-02-2021

विषय :- नवनियोजित संविदा कर्मियों के मानदेय भुगतान हेतु आवश्यक दिशा निर्देश के संबंध में।

महाशय,

उपर्युक्त विषय के संबंध में कहना है कि बिहार विशेष सर्वेक्षण एवं बन्दोबस्त कार्यक्रम के अन्तर्गत नवसृजित संविदा पद यथा- विशेष सर्वेक्षण सहायक बन्दोबस्त पदाधिकारी, विशेष सर्वेक्षण कानूनगो, विशेष सर्वेक्षण अमीन, अमीन एवं विशेष सर्वेक्षण लिपिक को नियोजित करते हुए राज्य के 20 बन्दोबस्त कार्यालयों में पदस्थापन किया गया है। पदस्थापन के पश्चात कई बन्दोबस्त कार्यालयों से मानदेय भुगतान के संबंध में विभिन्न प्रकार की पृच्छाएँ पत्र के माध्यम से एवं दुरभाष द्वारा लगातार की जा रही है। उक्त के आलोक में निदेशालय स्तर पर इसकी गहन समीक्षा की गई। समीक्षोपरान्त संविदा नियोजित कर्मियों के मानदेय भुगतान एवं अन्य से संबंधित की गई पृच्छा एवं उसका समाधान से संबंधित विवरणी निम्न है :-

क्रं0सं0	संविदा नियोजित कर्मियों से संबंधित पृच्छा	समाधान
1	2	3
1	नवनियोजित कर्मियों के EPF की कटौति की राशि क्या होगी?	इस संबंध में अपने निकटस्थ EPF कार्यालय से सम्पर्क कर पृच्छा/समस्या समाधान किया जा सकता है। सुलभता हेतु इस पत्र के साथ EPF कटौति से संबंधित सूची संलग्न की जा रही है। (अनुसूची -1) उक्त के अनुसार कटौति की जा सकती है। Employee एवं Employer से संबंधित राशि की कटौति संबंधित कर्मियों के लिए निर्धारित किये गए मानदेय/पारिश्रमिकी से ही किया जाना है।
2	कटौति की गणना किस प्रकार की जानी है?	इस संबंध में उपरोक्त कंडिका-1 के अनुसार कार्रवाई किया जाय।

3	विशेष सर्वेक्षण लिपिक का EPF की कटौति किया जाना है अथवा नहीं?	विशेष सर्वेक्षण लिपिक का EPF की कटौति किया जाना है। इस संबंध में भी उपरोक्त कंडिका के अनुसार कार्रवाई की जाय।
4	विज्ञापन में अंकित " मानदेय आधारित संविदा के आधार पर नियोजन की अवधि, नियोजन की तिथि से 31 मार्च 2020 तक के लिए होगा। आवश्यकता पड़ने पर इसे एक-एक वर्ष के लिए बढ़ाया जा सकेगा"	नवनियोजित कर्मियों को निर्गत योगदान से संबंधित पत्र का अवलोकन किया जा सकता है, उक्त पत्र में नियोजन की अवधि योगदान की तिथि से ग्यारह (11) माह अंकित है। उक्त के आलोक में कार्रवाई की जाय।
5	त्याग पत्र देने वाले कर्मों का EPF की खाता खोलना है या नहीं?	यदि त्याग पत्र देने के पूर्व किये गए कार्य के विरुद्ध मानदेय देय है, तो ऐसी स्थिति में EPF खाता खोलकर कार्रवाई किया जा सकता है।
6	निर्धारित मानदेय एवं अंशदान पूर्णांक में किया जाना है या नहीं?	मानदेय का भुगतान पूर्ण रूपया में किया जाना है।
7	देय अवकाश के संबंध में भी मार्गदर्शन की अपेक्षा की गई है।	देय अवकाश के संबंध में प्रशासी विभाग से मार्गदर्शन प्राप्त होते ही सूचित किया जायेगा।
8	प्रति कर्मों 12 माह तक के लिए प्रति माह 4,000/- रूपये की दर से मोबाईल, लैपटॉप एवं इन्टरनेट व्यय की प्रतिपूर्ति किस प्रकार की जाय,	इस संबंध में निदेशालय द्वारा निर्गत आवंटन संख्या-77 दिनांक 08.01.2021 की कंडिका-12 में स्पष्ट निदेश अंकित है।

अतः अनुरोध है कि उपर्युक्त के आलोक में कार्रवाई करते हुए नवनियोजित संविदा कर्मियों के मानदेय भुगतान की कार्रवाई करते हुए इसकी सूचना निदेशालय को उपलब्ध करायी जाय।

अनुलग्नक :- अनुसूची- 1

विश्वासभाजन

(जय सिंह)

निदेशक

भू-अभिलेख एवं परिमाण 04-02-2021

ज्ञापांक :- 03/भू0अ0नि0 (2) राज्य यो0(EPF)-07/2020.....336..... पटना, दिनांक

प्रतिलिपि :- सुश्री सुरभि सिंह, डाटा एनालिस्ट, भू-अभिलेख एवं परिमाण, बिहार, पटना को सूचनार्थ एवं आवश्यक कार्रवाई हेतु प्रेषित।

निदेशक

भू-अभिलेख एवं परिमाण

Overview of announcement by honorable finance minister Nirmala Sitharaman on Wednesday 13/05/2020 regarding EPF contribution by which EPF Contribution was reduced for Employers and Employees for 3 months to 10% from 12% for all establishments covered by EPFO for next 3 months i.e. May 20, June 20 & July 20

Union finance minister Nirmala Sitharaman on 13.05.2020 announced the statutory provident fund or PF contribution of both employer and employee will be reduced to 10% each from existing 12% each for all establishments covered by EPFO for the next three months i.e. May 2020, June 2020 & July 2020.

Let's understand with charts:-

Account Head	Upto wage month April 2020	From wages months May 2020 to July 2020
Employee's PF Contribution - A/c No: 1	12%	10%
Employer's PF Contribution - A/c No: 1	3.67% (12% - 8.33%)	1.67% (10% - 8.33%)
Employer's EPS Contribution - A/c No: 10	8.33%	8.33%
EDLI Contribution - A/c No: 21	0.50%	0.50%
Administrative Charges - A/c No: 2	0.50% (Minimum Rs. 500/-)	0.50% (Minimum Rs. 500/-)
	<u>13.00%</u>	
No change in inspection charges in A/c No. 22 in respect of EDLI exempted establishments.		

Example for PF Wage Rs. 10,000/-

Account Head	April 20	May to July 20
EE PF (A/c # 1)	1,200/-	1,000/-
ER PF (A/c # 2)	367/- (1200-833)	167/- (1000-833)
ER EPS (A/c 10)	833/-	833/-
ER EDLI (A/c 21)	50/-	50/-
ER ADMIN (A/c 21)	50/-	50/-
Effective CTC	11,300/-	11,100/-
Effective %	75%	71%

In Overview of announcement by honorable finance minister Nirmala Sitharaman on Wednesday 13/05/2020 regarding EPF contribution by which EPF Contribution was reduced for Employers and Employees for 3 months to 10% from 12% for all establishments covered by EPFO for next 3 months i.e. May 20, June 20 & July 20.

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Let's understand with charts:-

Account Head	Upto wage month April 2020	From wages months May 2020 to July 2020
Employee's PF Contribution - A/c No: 1	12%	10%
Employer's PF Contribution - A/c No: 1	3.67% (12%-8.33%)	1.67% (10%-8.33%)
Employer's EPS Contribution - A/c No: 10	8.33%	8.33%
EDLI Contribution - A/c No: 21	0.50%	0.50%
Administrative Charges - A/c No: 2	0.50% (Minimum Rs. 500/-)	0.50% (Minimum Rs. 500/-)
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ER EPS (A/c 10)	833/-	833/-
ER EDLI (A/c 21)*	50/-	50/-
ER ADMIN (A/c 21)*	50/-	50/-
Effective CTC	11,300/-	11,100/-
Effective %	25%	21%

## PRESENT RATES OF CONTRIBUTION

BY	CONTRIBUTION ACCOUNTS			ADMINISTRATION ACCOUNTS	
	EPF	EPS	EDLI	EPF@@	EDLI @@
EMPLOYEE	12% /10% ##	0	0	0	0
EMPLOYER	Difference of EE share and Pension Contribution	8.33% ##	0.5% ##	0.50%    [w.e.f. 01-06-2018]	0 [w.e.f. 01-04-2017]

10% rate is applicable for

- Any establishment in which less than 20 employees are employed.
- Any sick industrial company and which has been declared as such by the Board for Industrial and Financial Reconstruction
- Any establishment which has at the end of any financial year, accumulated losses equal to or exceeding its entire net worth and
- Any establishment in following industries:-
  - (a) Jute (b) Beedi (c) Brick (d) Coir and (e) Guar gum Factories.

## Contribution is rounded to the nearest rupee for each employee, for the employee share, pension contribution and EDLI contribution. The Employer Share is difference of the EE Share (payable as per statute) and Pension Contribution.

|| Monthly payable amount under EPF Administrative charges is rounded to the nearest rupee and a minimum of Rs 500/- is payable. Note:- If the establishment has no contributory member in the month, the minimum administrative charge will be Rs 75/-

@@ In case Establishment is exempted under PF Scheme, Inspection charges @0.18%, minimum Rs 5/- is payable in place of Admin charges. In case the Establishment is exempted under EDLI Scheme, Inspection charges @ 0.005%, minimum Re 1/- is payable in place of Admin charges.

Notes:

### UNDER EPF

- The contributions are payable on maximum wage ceiling of Rs. 15000/-
- The employee can pay at a higher rate and in such case employer is not under any obligation to pay at such higher rate.
- To pay contribution on higher wages, a joint request from Employee and employer is required [Para 26(6) of EPF Scheme]. In such case employer has to pay administrative charges on the higher wages (wages above 15000/-).
- For an International Worker, wage ceiling of 15000/- is not applicable.

### UNDER EPS

- Contribution is payable out of the employer's share of PF and no contribution is payable by employee.
- Pension contribution not to be paid:
  - When an employee crosses 58 years of age and is in service (EPS membership ceases on completion of 58 years). When an EPS pensioner is drawing Reduced Pension and re-joins as an employee.

In both the cases the Pension Contribution @8.33% is to be added to the Employer Share of PF. (Pension contribution is not to be diverted and total employer share goes to the PF). In case an employee, who is not existing EPF/EP member joins on or after 01-09-2014 with wages above Rs 15000/- In these cases the pension contribution part will be added to employee share, EPF.

- In all other cases Pension Contribution is payable. A member joining after 50 years age, if not a pensioner does not have choice of not getting the Pension Contribution on grounds that he will not complete 10 years of eligible service. The social security cover is applicable till he/she is a member.
- For International Worker, higher wage ceiling of 15000/- is not applicable from 11-09-2010.

Note:- In case an existing EPS member (as on 01-09-2014) whose Pension contribution was paid erstwhile EPS wage ceiling of 6500/- contribution to contribution above Rs 15000/- wage ceiling from 01-09-2014 he will have to give a fresh consent and an amount of 1.16% on wages above 15000/- will have to be contributed by him in pension Fund (A/C No 10) through the employer.

#### UNDER EDLI:

1. Contribution to be paid on up to maximum wage ceiling of 15000/- even if PF is paid on higher wages.
2. Each contribution is to be rounded to nearest rupee. (Example for each employee getting wages above 15000, amount will be 75/-)
3. EDLI contribution to be paid even if member has crossed 58 years age and pension contribution is not payable. This is to be paid as long as the member is in service and PF is being paid.

RATE OF PF CONTRIBUTION SINCE 1952		
Period	Rate	Payable on
01.11.1952 to 31.03.1956	1 aana per rupee	Total basic wages, DA and Food concession by both employers & employee
01.04.1956 to 31.03.1971	6.25%	Total basic wages, DA and Food concession by both employers & employee
01.04.1971 to 31.07.1988	6.25%, Enhanced rate 8%	Total basic wages, DA and Food concession by both employers & employee As on 31st March 1972, the enhanced rate of 8 per cent 'was applicable to the establishments employing 50 or more persons.
01.08.1988 to 31.05.1990	8.33%	Total basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance (if any) payable to each employee who is a subscriber
01.06.1990 to 08.04.1997	8.33%, Enhanced rate 10%	Total basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance (if any) payable to each employee who is a subscriber. As on 31st March 1991, the enhanced rate of 10 per cent 'was applicable to the establishments employing 50 or more persons.
09.04.1997 to 21.09.1997	8.33%, Enhanced rate 10%	Notification dated 9th April, 1997 was issued enhancing Provident Fund contribution rate from 8.33% to 10%. With this 172 categories of Industries/establishments out of 177 categories notified were to pay Provident Fund contribution @ 10% w.e.f. 1.5.1997.
22.09.1997 onwards	10%, Enhanced rate 12%	a) Establishment paying contribution @ 8.33% to 10% b) Establishment paying contribution @ 10% to 12%

EPF ADMINISTRATIVE CHARGES PAYABLE BY THE EMPLOYERS OF UN-EXEMPTED ESTABLISHMENTS		
Period	Rate	Reckoned on
01.11.1952 to 31.12.1962	3%	Total employers' and employees' contributions.
01.01.1963 to 30.09.1964	3%	Total employer's and employees' contributions payable @ 6.25%.
	2.4%	Total employer's and employees' contributions payable @ 8%.
01.10.1964 to 30.11.1978	0.37%	On total pay on which contributions are payable.
01.12.1978 to 30.09.1986	0.37%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment was Rs. 5/-.
01.10.1986 to 31.07.1998	0.65%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment was Rs. 5/-.
01.08.1998 to 31-12-2014	1.10%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 5/-.
01.01.2015 to 31.03.2017	0.85%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 500/-.
01.04.2017 to 31.05.2018	0.65%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 500/-.
01.06.2018 onwards	0.50%	On total pay on which contributions are payable. Minimum Administrative charges payable per month per establishment is Rs. 500/-.

EPF INSPECTION CHARGES PAYABLE BY THE EMPLOYERS OF EXEMPTED ESTABLISHMENTS		
Period	Rate	Reckoned on
01.11.1952 to 31.12.1962	0.75%	On total employees' and employer's contributions payable @ 6.25%.
01.01.1963 to 30.09.1964	0.75%	On total employees' and employer's contributions payable @ 6.25%.
	0.60%	On total employees' and employer's contributions payable @ 8%.
01.10.1964 to 31.07.98	0.09%	On total pay on which contributions are payable.
01.08.1998 onwards	0.18%	On total pay on which contributions are payable.