

Circular No – 042/2024

Date:21.06.2024

To

All Members of the Association

DAMAGES UNDER EPF ACT REDUCED

1. The Government of India has inserted amendment to paragraph 32-A of EPF Scheme, paragraph 5 of the Pension Scheme and para 8-A of the EDLI Scheme. The amendments are published in gazette of India dated 14.06.2024 and the details of the relevant notification are given below:

- a) G.S.R. No.329(E) dated 14.06.2024 with regard to amendment to para 32-A of the EPF Scheme.
- b) G.S.R. No.327(E) dated 14.06.2024 with regard to amendment to para 5 of the Pension Scheme.
- c) G.S.R. No.330(E) dated 14.06.2024 with regard to amendment to para 8-A of the EDLI Scheme.

a) Existing provision of para 32A of the EPF Scheme reads as under:

“32A. Recovery of damages for default in payment of any contribution (1)Where an employer makes default in the payment of any contribution to the fund, or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or sub-section (5) of section 17 of the Act or in the payment of any charges payable under any other provisions of the Act or Scheme or under any of the conditions specified under section 17 of the Act, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by

notification in the Official Gazette, in this behalf, may recover from the employer by way of penalty, damages at the rates given below: —

TABLE

S.No.	Period of default	Rates of Damages (percentage of arrears per annum)
(1)	(2)	(3)
(a)	Less than two months	Five
(b)	Two months and above but less than four months	Ten
(c)	Four months and above but less than six months	Fifteen
(d)	Six months and above	Twenty five

(2) The damages shall be calculated to the nearest rupee, 50 paise or more to be counted as the nearest higher rupee and fraction of a rupee less than 50 paise to be ignored.”

Amended Provision

The sub-paragraph 1 of paragraph 32-A stands amended with effect from 14.06.2024 the date of publication of the amendment in the Gazette of India and sub paragraph –32-A (1) substituted by amendment reads as under:

“ **32-A (1)** - Where an employer makes default in the payment of any contribution to the fund, or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or sub-section (5) of section 17 of the Act or in the payment of any charges payable under any other provisions of the Act or Scheme or under any of the conditions specified under section 17 of the Act, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may

recover damages from the employer at the rate of one per cent. of the arrear of contribution per month or part thereof. ”

b) Existing Para 5 of Pension Scheme reads as under:

“Recovery of damages for default in payment of any contributions.

(1) Where a employer makes default in the payment of any contribution to the Employees' Pension Fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover from the employer by way of penalty, damages at the rates given in the table below :

TABLE

S.No.	Period of default	Rates of Damages (percentage of arrears per annum)
(1)	(2)	(3)
(c)	Less than two months	Five
(d)	Two months and above but less than four months	Ten
(c)	Four months and above but less than six months	Fifteen
(d)	Six months and above	Twenty five

(2) The damages shall be calculated to the nearest rupee, 50 paise or more to be counted as the nearest higher rupee and fraction of a rupee less than 50 paise to be ignored.”



Amended Provision

The sub-paragraph 1 of paragraph 5 stands amended with effect from 14.06.2024 the date of publication of the amendment in the Gazette of India and sub paragraph –5(1) substituted by amendment reads as under:

“5(1)- Where an employer makes default in the payment of any contribution to the Employees’ Pension Fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent. of the arrear of contribution per month or part thereof.”

c) Existing Sub-paragraph 1 of paragraph 8A of the Insurance Scheme reads as under:

“Recovery of damages for default in payment of any contributions.

(1) Where an employer makes default in the payment of any contribution to the insurance fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover from the employer by way of penalty, damages at the rates given in the table below :

TABLE

S.No.	Period of default	Rates of Damages (percentage of arrears per annum)

(1)	(2)	(3)
(e)	Less than two months	Five
(f)	Two months and above but less than four months	Ten
(c)	Four months and above but less than six months	Fifteen
(d)	Six months and above	Twenty five

(2) The damages shall be calculated to the nearest rupee, 50 paise or more to be counted as the nearest higher rupee and fraction of a rupee less than 50 paise to be ignored.”

Amended Provision

The sub-paragraph 1 of paragraph 8A stands amended with effect from 14.06.2024 the date of publication of the amendment in the Gazette of India and sub paragraph –8A(1) substituted by amendment reads as under:

“1) Where an employer makes default in the payment of any contribution to the Insurance Fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent. of the arrear of contribution per month or part thereof.”

- The above amendment is applicable in respect of the default in payment of dues under the above schemes after 14.06.2024.**
- The rate of damages stipulated as above are per month of default or delay in remitting the contribution to the respective scheme. The members are



advised to ensure that contribution to the respective schemes are remitted without delay or default as otherwise, the quantum of damages payable will be higher than the existing quantum of damages.

For KARNATAKA EMPLOYERS' ASSOCIATION

Sd/

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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 304]

नई दिल्ली, शुक्रवार, जून 14, 2024/ज्येष्ठ 24, 1946

No. 304]

NEW DELHI, FRIDAY, JUNE 14, 2024/JYAISHTHA 24, 1946

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 14 जून, 2024

सा.का.नि. 327(अ).—केन्द्रीय सरकार, कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) की धारा 7 की उपधारा (1) के साथ पठित धारा 6क द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कर्मचारी पेंशन योजना, 1995 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्:-

- संक्षिप्त नाम और प्रारंभ:- (1) इस योजना का संक्षिप्त नाम कर्मचारी पेंशन (तृतीय संशोधन) योजना, 2024 है।
(2) यह राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।
- कर्मचारी पेंशन योजना, 1995 में पैरा 5 में उपपैरा (1) के स्थान पर निम्नलिखित उपपैरा रखा जाएगा, अर्थात्:-

“(1) जहां कोई नियोक्ता पेंशन निधि में किसी अंशदान के संदाय में या अधिनियम या योजना के किसी अन्य उपबंध के अधीन देय किन्हीं प्रभारों के संदाय में चूक करता है, केन्द्रीय भविष्य निधि आयुक्त या ऐसा अधिकारी जो केन्द्रीय सरकार द्वारा इस निमित्त राजपत्र में अधिसूचना द्वारा प्राधिकृत किया जाए, नियोक्ता से प्रतिमाह अंशदान के बकाया के एक प्रतिशत या उसके भाग की दर से नुकसानी वसूल कर सकेगा।”

[फा. सं. आर-15011/01/2022-एसएस-II]

आलोक मिश्रा, संयुक्त सचिव

टिप्पण : कर्मचारी पेंशन योजना, 1995 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना संख्यांक सा.का.नि. 748(अ), तारीख 16 नवम्बर, 1995 द्वारा प्रकाशित की गई थी और अधिसूचना संख्यांक सा.का.नि. 2061(अ).तारीख 3 मई, 2023 द्वारा अंतिम बार संशोधित की गई थी।

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 14th June, 2024

G.S.R. 327(E).—In exercise of the powers conferred by section 6A read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Pension Scheme, 1995, namely:-

1. Short title and Commencement.— (1) This Scheme may be called the Employees' Pension (Third Amendment) Scheme, 2024.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. In the Employees' Pension Scheme, 1995, in paragraph 5, for sub-paragraph (1), the following sub-paragraph shall be substituted, namely:-

“(1) Where an employer makes default in the payment of any contribution to the Employees' Pension Fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent. of the arrear of contribution per month or part thereof.”

[F. No. R-15011/01/2022-SS-II]

ALOK MISHRA, Jt. Secy.

Note : The Employees' Pension Scheme, 1995 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide notification number G.S.R. 748(E), dated the 16th November, 1995 and was last amended vide notification number G.S.R. 2061(E), dated the 3rd May, 2023.



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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

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नई दिल्ली, शुक्रवार, जून 14, 2024/ज्येष्ठ 24, 1946

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NEW DELHI, FRIDAY, JUNE 14, 2024/JYAISHTHA 24, 1946

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 14 जून, 2024

सा.का.नि. 329(अ).—केन्द्रीय सरकार, कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) की धारा 7 की उपधारा (1) के साथ पठित धारा 5 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कर्मचारी भविष्य निधि योजना, 1952 का और संशोधन करने के लिए निम्नलिखित योजना बनाती है, अर्थात्:-

- संक्षिप्त नाम और प्रारंभ:- (1) इस योजना का संक्षिप्त नाम कर्मचारी भविष्य निधि (संशोधन) योजना, 2024 है।
(2) यह राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।
- कर्मचारी भविष्य निधि योजना, 1952 में, पैरा 32क में उपपैरा (1) के स्थान पर निम्नलिखित उपपैरा रखा जाएगा, अर्थात्:-

“(1) जहां कोई नियोक्ता निधि में किसी अंशदान के संदाय में या अधिनियम की धारा 15 की उपधारा (2) या धारा 17 की उपधारा (5) के अधीन उनके द्वारा अंतरित किए जाने वाले अपेक्षित संचयों के अंतरण में या अधिनियम या योजना के किसी अन्य उपबंध के अधीन या अधिनियम की धारा 17 के अधीन विनिर्दिष्ट किसी भी शर्त के अधीन देय किन्हीं प्रभारों के संदाय में चूक करता है, वहां केन्द्रीय भविष्य निधि आयुक्त या ऐसा अधिकारी जो केन्द्रीय सरकार द्वारा इस निमित्त राजपत्र में अधिसूचना द्वारा प्राधिकृत किया जाए, नियोक्ता से प्रतिमाह अंशदान के बकाया के एक प्रतिशत या उसके भाग की दर से नुकसानी वसूल कर सकेगा।”

[फा. सं. आर-15011/01/2022-एसएस-II]

आलोक मिश्रा, संयुक्त सचिव

टिप्पण : कर्मचारी भविष्य निधि योजना, 1952 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i), संख्यांक का.नि.आ. 1506, तारीख 2 सितंबर, 1952 द्वारा प्रकाशित की गई थी और अधिसूचना संख्यांक सा.का.नि. 225(अ), तारीख 27 मार्च, 2020 द्वारा अंतिम बार संशोधित की गई थी।

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 14th June, 2024

G.S.R. 329(E).—In exercise of the powers conferred by section 5 read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Provident Funds Scheme, 1952, namely:—

1. Short title and Commencement.— (1) This Scheme may be called the Employees' Provident Funds (Amendment) Scheme, 2024.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. In the Employees' Provident Funds Scheme, 1952, in paragraph 32A, for sub-paragraph (1), the following sub-paragraph shall be substituted, namely:—

“(1) Where an employer makes default in the payment of any contribution to the fund, or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or sub-section (5) of section 17 of the Act or in the payment of any charges payable under any other provisions of the Act or Scheme or under any of the conditions specified under section 17 of the Act, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent. of the arrear of contribution per month or part thereof.”

[F. No. R-15011/01/2022-SS-II]

ALOK MISHRA, Jt. Secy.

Note : The Employees' Provident Funds Scheme, 1952 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number SRO. 1506 dated the 2nd September, 1952 and was last amended vide notification number G.S.R. 225(E), dated the 27th March, 2020.



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असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
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सं. 307]

नई दिल्ली, शुक्रवार, जून 14, 2024/ज्येष्ठ 24, 1946

No. 307]

NEW DELHI, FRIDAY, JUNE 14, 2024/JYAISHTHA 24, 1946

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 14 जून, 2024

सा.का.नि. 330(अ).—केंद्रीय सरकार, कर्मचारी भविष्य निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) की धारा 7 की उपधारा (1) के साथ पठित धारा 6ग द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कर्मचारी निक्षेप सहबद्ध बीमा स्कीम, 1976 का और संशोधन करने के लिए निम्नलिखित स्कीम बनाती है, अर्थात्:-

- संक्षिप्त नाम और प्रारंभ:- (1) इस स्कीम का संक्षिप्त नाम कर्मचारी निक्षेप सहबद्ध बीमा (संशोधन) स्कीम, 2024 है।
(2) यह राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।
- कर्मचारी निक्षेप सहबद्ध बीमा स्कीम, 1976 में, पैरा 8क में उपपैरा (1) के स्थान पर निम्नलिखित उपपैरा रखा जाएगा, अर्थात्:-

“(1) जहां कोई नियोक्ता बीमा निधि में किसी अंशदान के संदाय में या अधिनियम या योजना के किसी अन्य उपबंध के अधीन देय किन्हीं प्रभारों के संदाय में चूक करता है, वहां केन्द्रीय भविष्य निधि आयुक्त या ऐसा अधिकारी जो केन्द्रीय सरकार द्वारा इस निमित्त राजपत्र में अधिसूचना द्वारा प्राधिकृत किया जाए, नियोक्ता से प्रति माह अंशदान के बकाया के एक प्रतिशत या उसके भाग की दर से नुकसानी वसूल कर सकेगा।”

[फा. सं. आर-15011/01/2022-एसएस-II]

आलोक मिश्रा, संयुक्त सचिव

टिप्पण : कर्मचारी निक्षेप सहबद्ध बीमा स्कीम, 1976 भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i), संख्यांक सा.का.नि. 488(अ), तारीख 28 जुलाई, 1976 द्वारा प्रकाशित की गई थी और अधिसूचना संख्यांक सा.का.नि. 299(अ), तारीख 28 अप्रैल, 2021 द्वारा अंतिम बार संशोधित की गई थी।

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 14th June, 2024

G.S.R. 330(E).—In exercise of the powers conferred by section 6C read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Deposit Linked Insurance Scheme, 1976, namely:-

1. Short title and Commencement.— (1) This Scheme may be called the Employees' Deposit Linked Insurance (Amendment) Scheme, 2024.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. In the Employees' Deposit Linked Insurance Scheme, 1976, in paragraph 8A, for sub-paragraph (1), the following sub-paragraph shall be substituted, namely:-

“(1) Where an employer makes default in the payment of any contribution to the Insurance Fund, or in the payment of any charges payable under any other provisions of the Act or the Scheme, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette in this behalf, may recover damages from the employer at the rate of one per cent. of the arrear of contribution per month or part thereof.”

[F. No. R-15011/01/2022-SS-II]

ALOK MISHRA, Jt. Secy.

Note : The Employees' Deposit-Linked Insurance Scheme, 1976 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 488(E), dated the 28th July, 1976 and was last amended vide notification number G.S.R. 299(E), dated the 28th April, 2021.