



**Circular No – 067/2024**

Date: 13.11.2024

To  
All Members of The Association

**EPFO EASES THE PROCEDURE FOR JOINT REQUEST  
UNDER PARAGRAPH 26(6) OF EPF SCHEME**

1. Paragraph 26(6) of the EPF Scheme permits employees to contribute to the Provident Fund over and above the statutory salary limit prescribed under the EPF Scheme. The following requirements should be satisfied.
  - A joint request in writing by an employee of the establishment to which the scheme applies for contributing on higher wages.
  - The employer should enrol such employee as a member or allow him to contribute to the provident fund on salary more than Rs.15,000/- per month the salary limit for coverage under the EPF Scheme.
  - The employer should give an undertaking in writing to the EPFO that employer shall pay the administrative charges payable and shall comply with all statutory provisions in respect of such employee.
2. The EPFO Head Office with a view to reduce time and paper consumption have laid down the revised formats to be filed and processed in a digital mode for all new cases prospectively.
  - All cases where employees have already contributed on pay more than the statutory salary limit, the employer has also paid



administrative charges on such contribution made on pay more than statutory limit but had left the employment or died till 31.10.2023 it will be deemed that such cases had been allowed for contributing on pay more than statutory limit so as to avoid hassles for concerned stake holder.

- All the existing members who are already contributing on pay more than statutory limit and their employers are also paying administrative charges on such contribution made on pay more than statutory limit will not be required to file their joint request in the above format immediately.

3. The internal circular issued by EPFO Head Office to their field functionaries dated: 30.1.2024 is enclosed. The circular also contains the format for joint request under para 26(6) of the EPF Scheme for existing employees, for new employees and the format of undertaking by the employer.

The above measure is applicable only for the cases under paragraph 26(6) of the EPF Scheme. The case of pension on higher wages under the decision of the Supreme Court judgment dated: 4.11.2022, the request and declaration shall be in the format as circulated by KEA vide its circular No.73/2023 dated: 15.6.2023.

**For KARNATAKA EMPLOYERS' ASSOCIATION**  
**Sd/**  
**[B C Prabhakar]**  
**President**



कर्मचारी भविष्य निधि मंडल  
EMPLOYEES' PROVIDENT FUND ORGANISATION  
धर्म एवम् गौरवान् मंत्रालय, भारत सरकार  
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA  
मुख्य कार्यालय/Head Office  
भविष्य निधि भवन, 14, भिकाजी कामा प्लेस, नई दिल्ली-110066  
Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi-110066  
Website: www.epfindia.gov.in, www.epfindia.nic.in



No: WSU/E-108547/4421

Date: 30/Jan/2024

To,

All ACC (HQ)/ACC (Zones)  
All RPF-C-I/RPF-C-II/APFC OICs

**Subject: Implementation of the Digital Joint Request under Para 26 (6) of the EPF Scheme, 1952- reg.**

Madam/Sir,

The Joint Request and Permission under Para 26 (6) of the EPF Scheme, 1952 is a pre-requisite for an employee to contribute on a Pay more than the statutory limit. Accordingly, a format to prefer the Joint Request under Para 26(6) of the EPF Scheme, 1952 has been approved by the CBT in the 234<sup>th</sup> Meeting held on 31/10/2023.

- i. With a view to reduce time and paper consumption, the format as enclosed herewith shall be filed and processed in digital mode for all new cases prospectively.
- ii. All such cases where the employees had already contributed on Pay more than the statutory limit and the employer had also paid administrative charges on such contribution made on Pay more than the statutory limit but had left the employment or died **till 31/10/2023**, it is deemed that such cases had been allowed for contributing on Pay more than the statutory limit so as to avoid hassles for the concerned stakeholders.
- iii. All the existing members who are already contributing on Pay more than the statutory limit and their employers are also paying administrative charges on such contributions made on Pay more than the statutory limit will not be required to file their Joint Requests in the above format immediately.

It is re-iterated that the above measure is only for the cases under Para 26 (6) of EPF Scheme, 1952. The cases of Pension on Higher Wages under the Hon'ble Supreme Court Judgement dated 04.11.2022 are already covered under the earlier Head Office Circular No.Pension/PoHW/23/Circular-26(6)/139610/1648 dated 14.06.2023.

**[This has the approval of the CPFC]**

Yours sincerely,

**MSKV Satyanarayana**  
ACC (WSU)

**FORMAT FOR JOINT REQUEST UNDER PARA 26(6) OF THE EPF SCHEME 1952**

**For Existing Employee**

I .....am an existing member of the EPF Scheme having UAN ..... I have read and understood the provisions of Para 26(6) as well as the definition of 'Pay' under Para 2 of the Scheme. I wish to contribute towards my EPF on actual higher pay exceeding the statutory wage ceiling of Rs 15000/- per month w.e.f. ....and accordingly, submit my option to contribute on my actual higher pay.

**OR**

**For a new Employee**

I..... having read and understood Para 26(6) and the definitions of 'Pay' and 'excluded employee' as mentioned under Para 2 of EPF Scheme, 1952, hereby declare that I am an 'Excluded Employee' as per Para 2(f)(ii) of the Scheme and is not enrolled as a member to the Scheme as my 'Pay' / 'PF wage' from the date of joining my establishment .....having PF Code.....has been above the statutory wage ceiling of Rs.15,000/-. Now, I wish to become a member of the EPF Scheme, 1952 w.e.f..... and accordingly hereby exercise my option for the same under Para 26 (6) of the EPF Scheme, 1952.

**UNDERTAKING BY THE EMPLOYER**

I....., being the employer as per the provisions of Section 2(e) of the EPF & MP Act 1952, in respect of the above-mentioned employee, hereby undertake to pay the administrative charges payable at prescribed rates towards EPF/EPS contribution made by/ in respect of the said employee, including his/ her contribution on Pay more than the statutory limit. I also undertake to comply with all the statutory provisions under EPF & MP Act, 1952 and Schemes framed there under in respect of such employee with effect from.....

Copy of Form-11 submitted by the member at the time of his/ her joining and Salary Slip/ statement in respect of the member for wage month (both duly attested) is enclosed.

Signature of Employer  
Name, Designation of the employer

Name & Signature of the employee