

Employees Provident Fund Scheme 1952

30. Payment of Contributions :

- (1) The employer shall, in the first instance, pay both the contribution payable by himself (in this Scheme referred to as the employer's contribution) and also, on behalf of the member employed by him directly or by or through a contractor, the contribution payable by such member (in this Scheme referred to as the member's contribution).
- (2) In respect of employees employed by or through a contractor, the contractor shall recover the contribution payable by such employee (in this Scheme referred to as the member's Contribution) and shall pay to the principal employer the amount of member's contribution so deducted together with as equal amount of contribution (in this Scheme referred to as the employer's contribution) and also administrative charges.
- (3) It shall be the responsibility of the principal employer to pay both the contribution payable by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor and also administrative charges.

{ Explanation ; For the purposes of this paragraph, the expression “ administrative charges” means such percentage of the pay (basic wages, dearness allowance, retaining allowance if any, and cash value of food concessions admissible thereon) for the time being payable to the employees other than an excluded employee, and in respect of which Provident Fund Contribution are payable as the Central Government may, in consultation with the Central Board and having regard to the resources of the Fund for meeting its normal administrative expenses fix.}

36-B. Duties of Contractors :

Every contractor shall, within seven days of the close of every month, submit to the principal employer a statement showing the recoveries of contributions in respect of employees employed by or through him and shall also furnish to him such information as the principal employer is required to furnish under the provisions of the Scheme to the Commissioner.

Employees pension Scheme, 1995

Para 3(1) : From and out of the contributions payable by the employer in each month under Section 6 of the "Act" or under the rules of the Provident Fund of the establishment which is exempted either under clauses (a) and (b) of sub-section (1) of Section 17 of the act or whose employees are exempted under either paragraph 27 or paragraph 27-A of the employees Provident Fund Scheme, 1952 a part of contribution representing 8.33 percent of the employee's pay shall be remitted by the employer to the Employee's Pension Fund within 15 days of the close of every month by a separate bank draft or cheque on account of Employee's Provident Fund contribution in such manner as may be specified in this behalf by the Commissioner. The cost of the remittance, if any, shall be borne by the employer.

Para 3(2) : The Central Government shall also contribute at the rate of 1.16 percent of the pay of the members of the Employees pension Scheme and credit the contribution to the Employee's Pension Fund.

Provided that where the pay of the member exceeds Rs.6,500/- (Rupees Six thousand five hundred) per month, the contribution payable by the employer and the Central Government be limited to the amount payable on his pay of Rs.6,500/- (Rupees Six thousand five hundred) only.

Para 4 : Payment of Contribution :

- (1) The employer shall pay the contribution payable to the employees' Pension Fund in respect of each member employed by him directly or by or through a contractor.
- (2) It shall be the responsibility of the principal employer to pay the contributions payable to the Employees' Pension Fund by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor.

Employees' Deposit Linked Insurance Scheme, 1976 :

Para 7 : Contribution :

- (1) The contribution payable by the employer and the Central Government under sub-section (2) and sub-section (3) of Section 6-C of the Act, shall be calculated of the basis of the basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance, if any, actually drawn during the whole month whether paid on daily, weekly, fortnightly or monthly basis.

Provided that where the monthly pay of an employee exceeds six thousand five hundred rupees, the contribution payable in respect of him by the employer and the Central Government shall be limited to the amounts payable on a monthly pay of six thousand five hundred rupees including dearness allowance, retaining allowance (if any) and cash value of food concession.

Para 8 : Mode of Payment of Contribution :

- (1) The contribution by the employer shall be remitted by him together with administrative charges at such rate as the Central Government may fix from time to time under sub-section 4 of Section 6-C of the Act, to the Insurance Fund within fifteen days of the close of every month by a separate bank draft or cheque or by remittance in cash in such manner as may be specified in this behalf by the commissioner. The cost of remittance, if any, shall be borne by the employer.
- (2) It shall be the responsibility of the employer to pay the contribution payable by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor.