

# The Payment of Bonus Rules, 1975

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# The Payment of Bonus Rules, 1975<sup>1</sup>

In exercise of the powers conferred by Section 38 of the Payment of Bonus Act, 1965 (21 of 1965), and in supersession of the Payment of Bonus Rules, 1965, the Central Government hereby makes the following rules, namely—

**1. Short title and commencement.**—(1) These rules may be called the Payment of Bonus Rules, 1975.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.**—In these rules—

- (a) “form” means a form appended to these rules;
- (b) “Act” means the Payment of Bonus Act, 1965 (21 of 1965);
- (c) “section” means a section of the Act.

**3. Authority for granting permission for change of accounting year.**—The prescribed authority for the purposes of the proviso to paragraph (b) of sub-clause (iii) of clause (1) of Section 2 shall be—

- (a) in the case of an establishment in relation to which the Central Government is the appropriate Government under the Act, the Chief Labour Commissioner (Central);
- (b) in any other case, the Labour Commissioner of the State in which the establishment is situated.

**4. Maintenance of registers.**—Every employer shall prepare and maintain the following registers, namely—

- (a) a register showing the computation of the allocable surplus referred to in clause (4) of Section 2, in Form A;
- (b) a register showing the set-on and set-off of the allocable surplus, under Section 15, in Form B;
- (c) a register showing the details of the amount of bonus due to each of the employees, the deductions under Sections 17 and 18 and the amount actually disbursed, in Form C.

<sup>2</sup>[**5. Annual Return.**—Every employer shall, on or before the 1st day of February in each year, upload unified annual return in Form D on the web portal

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1. *Vide* G.S.R 2367, dt. Aug. 21, 1975, published in Gaz. of India, Pt. II, S. 3(i), dt. Sept., 1975, pp. 2580-81.

2. *Subs.* by G.S.R. 58(E), dt. 29-1-2019 (w.e.f. 29-1-2019). Prior to substitution it read as:  
“5. *Annual Returns.*—(1) Every employer shall on or before the 1st day of February in each year upload annual returns in the Form D on the web portal of the Ministry of Labour and Employment giving information as to the particulars specified in respect of the preceding year:

[\* \* \*]

(2) Every employer on or before the 1st day of February in each year may file annual returns in the Form D to the Inspector giving information as to the particulars specified in respect of the preceding year:





**FORM B**

[See Rule 4(b)]

**Set-on and set-off of allocable surplus under Section 15**

Accounting year	Amount allocable as bonus (in Rs)	Amount payable as bonus (in Rs)	Amount of set-on or set-off (in Rs)	Total set-on or set-off carried forward
1	2	3	4	5

**FORM C**

[See Rule 4(c)]

**Bonus paid to employees for the accounting year ending on the .....**

Name of the establishment .....

No. of working days in the year .....

Sl. No.	Name of the employee	Father's name	Whether he has completed 15 years of age at the beginning of the accounting year	Designation	No. of days worked in the year	Total salary or wage in respect of the accounting year
1	2	3	4	5	6	7

Amount of bonus payable under Section 10 or Section 11, as the case may be	Deductions				
	Puja bonus or other customary bonus paid during the accounting year	Interim bonus or bonus paid in advance	<sup>3</sup> [Amount of income tax deducted]	Deduction on account of financial loss, if any, caused by misconduct of the employee	Total sum deducted under Columns 9, 10, 10-A and 11
8	9	10	10-A	11	12

Net amount payable (Column 8 minus Column 12)	Amount actually paid	Date on which paid	Signature/Thumb impression of the employee
13	14	15	16

<sup>4</sup>[FORM D

[See Rule 5(1)]

**Unified Annual Return Form****A. General Part:**

(a) Name of the establishment

Address of the establishment House No./Flat No.

Street/Plot No. ....

Town

District

State

Pin Code

(b) Name of the employer

Address of the employer House No./Flat No.

Street/Plot No. ....

Town

District

State

Pin Code

E-mail ID

Telephone Number

Mobile Number

(c) Name of the manager or person responsible for supervision and control of establishment

Address House No./Flat No.

Street/Plot No.

Town

District

State

Pin Code

E-mail ID

Telephone Number

Mobile Number

**B. Employer's Registration/License number under the Acts mentioned in column (2) of the Table below:**

Sl. No.	Name	Registration		If yes (Registration No.)
(1)	(2)	(3)		(4)
1.	The Building and Other Construction Workers (Regulation of Employment and Condition of Service) Act, 1996			
2.	The Contract Labour (Regulation and Abolition) Act, 1970			

3.	The Inter-State Migrant Workmen (Regulation of Employment and Condition of Service) Act, 1979			
4.	The Employees Provident Funds and Miscellaneous Provisions Act, 1952			
5.	The Employees' State Insurance Act, 1948			
6.	The Mines Act, 1952			
	Notice of opening under Regulation 3 of the Coal Mines Regulation, 1957 or Regulation 3 of the Metalliferous Mines Regulations, 1961			
7.	The Factories Act, 1948			
8.	The Motor Transport Workers Act, 1961			
9.	The Shops & Establishments Act (State Act)			
10.	Any other Law for the time being in force			

**C. Details of Principal Employer, Contractor and Contract Labour:**

1.	Name of the principal employer in the case of a contractor's establishment					
2.	Date of commencement of the establishment					
3.	Number of Contractors engaged in the establishment during the year					
4.	Total number of days worked by Contract Labour during the year					
5.	Total number of man-days worked by Contract Labour during the year					
6.	Name of the Manager Agent (in case of mines)					
7.	Address House No./Flat No. <input type="text"/> Street/Plot No. <input type="text"/> Town <input type="text"/> District <input type="text"/> State <input type="text"/> Pin Code <input type="text"/> E-mail ID <input type="text"/> Telephone Number <input type="text"/> Mobile No. <input type="text"/>					

**D. Working hours and week day:**

1.	Number of days worked during the year	
2.	Number of mandays worked during the year	
3.	Daily hours of work	
4.	Day of weekly holiday	

**E. Maximum number of persons employed in any day during the year:**

Sl. No.	Males	Females	Adolescents (between the age of 14 to 18 years)	Children (below 14 years of age)	Total



**F. Wage rates (Category Wise):**

Category	Rates of Wages	No. of workers							
		Regular				Contract			
		Male	Female	Children	Adolescent	Male	Female	Children	Adolescent
Highly Skilled									
Skilled									
Semi-skilled									
Un-skilled									

**G. (a) Details of Payments:**

Gross wages paid		Deductions			Net wages paid	
In cash	In kind	Fines	Deductions for damage or loss	Others	In cash	In kind

**(b) Number of workers who were granted leave with wages during the year:**

Sl. No.	During the year	Number of workers	Granted leave with wages

**H. Details of various welfare amenities provided under the statutory schemes:**

Sl. No.	Nature of various welfare amenities provided	Statutory (specify the statute)

**I. Number of employees benefited by bonus payments:**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total amount payable as bonus	Settlement, if any, reached	Percentage of bonus declared	Total amount of bonus actually paid	Date on which payment made	Whether bonus has been paid to all the employees, if not, reasons for non-payment	Remarks

## DECLARATION

It is to certify that the above information is true and correct and also I certify that I have complied with the all provisions of Labour Laws applicable to my establishment.

Place

Date

Sign Here

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