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**THE PAYMENT OF BONUS RULES, 1975<sup>70</sup>**

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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>71</sup>**5. Annual returns:-**Every employer shall send a return in Form D to the Inspector so as to reach him within 30 days after the expiry of the time limit specified in section 19 for payment of bonus.]

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<sup>70</sup> Vide G.S.R. 2367, dated 21st August, 1975, published in the Gazette of India, Pt. II, Sec. 3(i), dated 6th September, 1975.

<sup>71</sup> Ins. by S. O. 251 dated 7th January, 1984 (w.e.f. 21--1984).

**FORM A**  
**[SEE RULE 4(A)]**  
**COMPUTATION OF THE ALLOCABLE SURPLUS UNDER SECTION 2 (4)**  
 Accounting year ending on the.....  
 Name of the establishment

	Sums deducted from gross profit			
Gross Profit for the Accounting year Rs.	Depreciation under section 6(a)	Development rebate or Development allowance section 6(b)	Direct taxes section 6(c)	Further sums as are specified under the Third Schedule to the Act
1	2	3	4	5

Total of sums deducted under Column 2, 3, 4, and 5	Available surplus for the accounting year (Column 1 minus Column 6)	Amount of allocable surplus @ 67% (*60% of Column 7)
6	7	8

@ Section 2 (4) (a)

\* Section 2 (4) (b)

**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	Amount of bonus payable under section 10 or section 11, as the case may be
1	2	3	4	5	6	7	8

Puja bonus or other customary bonus paid during the accounting year	Deductions				Net amount payable (Column 8 minus Column 12)	Amount actually paid	Date on which paid	Signature/Thumb impression of the employee
	Interim bonus or bonus paid advance	<sup>1</sup> [Amount of Income-tax deducted]	Deduction on account of financial loss, if any, caused by misconduct of the employee	<sup>2</sup> [Total sum deducted under Columns, 9, 10, 10A and 11]				
9	10	[10A]	11	12	13	14	15	16

1 Ins. by G.S.R. 1147, dated 23rd August, 1979 (w.e.f. 8-9-1979).

2 Substituted by G.S.R. 1147, dated 23rd August, 1979 (w.e.f. 8-9-1979)



<sup>1</sup>[FORM D  
[SEE RULE 5]

**ANNUAL RETURN—BONUS PAID TO EMPLOYEES FOR THE  
ACCOUNTING YEAR ENDING ON THE....**

1. Name of the establishment and its complete postal address:
2. Name of industry:
3. Name of the employer:
4. Total number of employees:
5. Number of employees benefited by bonus payments:

<b>Total amount payable as bonus under section 10 or 11 of the Payment of Bonus Act, 1965 as the case may be</b>	<b>Settlement, if any, reached under section 18(1) of 12(3) of the Industrial Disputes Act, 1947 with date</b>	<b>Percentage of bonus declared to be paid.</b>
<b>1</b>	<b>2</b>	<b>3</b>

<b>Total amount of bonus actually paid</b>	<b>Date on which payment made</b>	<b>Whether bonus has been paid to al the employees, if not, reasons for non-payment</b>	<b>Remarks</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

Signature of the employer of his agent.]

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