

THE PAYMENT OF BONUS RULES, 1965

In exercise of the powers conferred by section 38 of the Payment of Bonus Act, 1965 (31 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, 1965.
- (2) They shall come into force on the date of their publication in 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 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.

5. Annual returns:

Every employer shall send or turn 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.

¹Vide G.S.R.2367 dated 21st August, 1975, published in the Gazette of India, Part-II Sec.3 (i), dated 6th September, 1975.

²Ins.By S.O.251, dated 7th January, 1984 (w.e.f 21-1-1984)

FORM A
{See rule (1)}

Computation of the Allocable surplus under section 2(4)

Name of the establishments _____

Accounting year ending on the _____

<u>Sums deducted from gross profit</u>				
Gross profit For the 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.)	Development rebate 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: _____

Sr. No.	Name of the Employee	Father's Name	Whether he has completed 15 of age at beginning of accounting year	Designation	No. of days worked in the year	Total salary or wage in respect of the accounting year	Amount of bonus payable years under section 10 or section 11 as the case maybe
1	2	3	4	5	6	7	8

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: _____

Total amount payable as bonus under section 10 or 11 of the Payment of Bonus Act, 1965 as the case maybe	Settlement, if any, reached under section 18 (1) of 12(3) of the Industrial Disputes Act, 1947 with date	Development section 6(c)
1	2	3

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
4	5	6	7

Signature of the employer or his agent