



कर्मचारी भविष्य निधि संगठन

SUB-REGIONAL OFFICE / उपक्षेत्रीय कार्यालय,
(Ministry of Labour, Govt. of India)

(श्रम-मंत्रालय, भारत-सरकार)

CHITRAKOOT NAGAR, BHUWANA, UDAIPUR-313 004 (RAJ)

चित्रकूट नगर, भुवना, उदयपुर - 313 004 (राज०)

फोन : 0294-2441527,2813257,फैक्स : 0294 -2442282

No: SRO/UDR/RJ/241-A/Actt-III

11360-b)

Dated: 21.2.2007

The General Manager
RSMM Ltd.
Udaipur

23.2.07

Sir,

Subject: Contribution on Salary exceeding the statutory limit (Para 11(3) of EPS-1995.

Please refer to your letter No: RSMM/CO/F&A/PGI Dt:27.2.06,29.4.06,
No:955 Dt:19.10.06 1077 Dt:17.11.06 on the above subject.

1. Under EPS there is no contribution payable separately. Under Para 3 of the EPS, from and out of the contributions payable by the employer in each month under Section 6 of the Act, the employer shall remit a part of contribution representing 8.33 percent of the Employees' pay to the EPS. Therefore, it is only the Employer's share of contribution payable under EPF Scheme 1952.
2. Accordingly, option to contribute on a pay exceeding statutory limit is available to a member only under Para 26(6) of the EPF Scheme, 1952 and not under Para 11(3) of the EPS, 95.
3. Since option to contribute on higher pay to EPS means a contribution on higher pay to Provident Fund as well, Para 11(3) provision will apply to only such of those employees who have been contributing on a higher pay under Para 26(6) of the EPF Scheme, 1952.
4. It is observed from your above mentioned letters and annexures submitted thereof, that employees had not opted to contribute on higher Salary before these applications, and employer had also not remitted his share of contributions on higher salary earlier, so permission can not be granted to divert 8.33 percent share of Employer's share of contribution on higher salary for the earlier period when no contributions were paid in excess of statutory limit at Rs. 5000/6500.

Contd...2.

Since Employees' as well as Employer had contributed up to statutory limit under EPF Scheme, ex post facto permission can not be granted in your case.

Thanking you.

Yours faithfully,

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20/7/71
(S. S. Bawla)

Regional P.F. Commissioner III
Officer Incharge, Udaipur
Ac Ss

Copy to:

The Regional P.F. Commissioner, Regional Office, Jaipur for information.

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20/7/71

Regional P.F. Commissioner III
Officer Incharge, Udaipur
Ac Ss