



कर्मचारी भविष्य निधि संगठन

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

EMPLOYEES' PROVIDENT FUND ORGANISATION

(Ministry of Labour & Employment, Govt. of India)

मुख्य कार्यालय / Head Office

भविष्य निधि भवन, 14- भौकाजी कामा प्लेस, नई दिल्ली-110 066.

Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi - 110 066.

No. C-III/4(85)11/HQ

To

All Addl. Central P.F. Commissioners (Political States),
All RPFCs - I (In-charge of the Regions),
All RPFCs - II (In-charge of SROs)

Dated:


19 6 मई 2011
MAY 2011

Sub: - Accounting of contribution towards PF on amount of arrear and levying damages/interest under section 14B/7Q

Sir,

An hon'ble member of CBT has raised the question of compliance in cases where wage agreement are made enhancing wages from back dates and the arrears are paid to them on a particular date. It has been brought to notice that some of the Offices have been taking a view that PF contribution should have been paid on the amounts from the date they were due. For example an agreement was made with the workers or the staff in Jan, 2010 to pay them enhanced wages from January, 2009 and as per the terms of agreement the arrears are paid in Sept, 2010, the PF contribution should be deducted and deposited as if the wages were paid in Sept, 2010. The view that PF contribution should have been paid on these amounts from the date they were due (i.e. Jan, 2009 in the given example) and taking action for calculating the PF dues accordingly and levying damages/interest under Section 14B/7Q of the EPF & MP Act, 1952 is not correct.

Accordingly, in case of arrear payments, the practice of calculating PF dues from the dates they were due and levying damages/interest is irregular. In case the practice is in vogue in any field Office it should be stopped.


(K.C. Pandey)
Addl. Central P.F. Commissioner (Compliance)

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(P.K. Agarwal)
Regional P.F. Commissioner - I (Compliance)