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-भीकाजी कामा प्लेस, नई दिल्ली-110 066.
Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi – 110 066.

No. CAIU/011(16)2020-21/ABRY/1179 **Date: 31.12.2020**

To,

All Addl. CPFCs in charge of Zones
All RPFCs in charge of Regional Offices
All OICs in charge of District Offices

Sub: Forwarding of Scheme Guidelines approved by Ministry of Labour, Govt. of India to implement the Aatmanirbhar Bharat Rozgar Yojana (ABRY) to incentivize creation of new employment opportunities in EPFO registered establishments.

Sir,

The Govt. of India on 12.11.2020 announced the Aatmanirbhar Bharat Rojgar Yojana (ABRY) as part of the Aatmanirbhar Bharat 3.O package to incentivize creation of new employment opportunities during the COVID recovery phase by providing assistance to the employers of establishments registered with EPFO to recruit unemployed persons including re-employment of those who were rendered un-employed during the Pandemic.

To implement the aforesaid package, the Ministry of Labour, Govt. of India, has approved a Scheme with guidelines which has been issued vide Office Memo no. CAIU/011(16)2020-21/ABRY/1178 dated 31.12.2020 (Copy enclosed). The said document along with illustrations is accessible under the TAB "ABRY" on home page of EPFO Website.

The electronic facility to claim the benefits by filing of ECR is deployed as per the Procedure and Instructions for availing benefits set out in Para 9 of the Scheme Guidelines.

All the Zonal and Regional Offices are required to ensure adequate publicity of the aforesaid Scheme and render appropriate guidance and assistance to the establishments so that all the eligible employers and new employees are able to take benefit of payment of employees and employers share of contributions by the Central Govt.

The IS Division shall ensure all technical and software preparedness for smooth filing of ECR, validation of eligibility and upfront credit of Central Govt. relief in r/o eligible employees in eligible establishments.

(This issues with the approval of the Central Provident Fund Commissioner)

Yours faithfully

Encl: As above

Pankaj Raman

(Pankaj Raman)
Addl. CPFC (Compliance)

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(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
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Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi – 110 066.

No. CAIU/011(16)2020-21/ABRY/1178 **Date: 31.12.2020**

OFFICE MEMORANDUM

Subject: Scheme Guidelines for Implementation of Aatmanirbhar Bharat Rozgar Yojana (ABRY) - to incentivize creation of new employment opportunities in EPFO registered establishments.

As part of the Aatmanirbhar Bharat 3.0 package, the Central Govt. has launched the Aatmanirbhar Bharat Rozgar Yojana to incentivize creation of new employment opportunities during the COVID-19 recovery phase by providing assistance to the employers of establishments registered with EPFO to recruit unemployed persons including re-employment of those who were rendered un-employed during the Pandemic.

The undersigned is directed to enclose herewith the Scheme guidelines approved by Ministry of Labour & Employment, Govt. of India containing the eligibility criteria, scale of benefits, procedural and operational framework for implementing the Aatmanirbhar Bharat Rozgar Yojana (ABRY) by upfront credit of both the employees' share (12% of wages) and employer's share (12% of wages) of contribution payable or only the employees' share, depending on the employment strength of the establishment, by the Central Govt. in the Universal Account Number (UAN) of eligible new employees employed in EPFO registered establishments.

The ABRY stands commenced from 1st October, 2020 and shall remain open for registration of eligible employers and new employees up to 30th June, 2021.

(Authority: MoL & E, Govt. of India, Letter no. DGE-U-13015/03/2020-MP (G) dated 30.12.2020)

Encl: As above

Pankaj Raman

(Pankaj Raman)
Addl. CPFC (Compliance)
EPFO, Head Office

To,
(As per the list)

AATMANIRBHAR BHARAT ROZGAR YOJANA
A scheme to boost creation of new jobs in formal sector through support of EPF contributions by the Central Government for new employees

SCHEME GUIDELINES

1. Introduction:

The Central Government on 12.11.2020 announced the Aatmanirbhar Bharat 3.0 package containing several stimulus measures to revive the economy and provide relief to stressed sectors. As part of the package Aatmanirbhar Bharat Rozgar Yojana (ABRY) Scheme is announced to incentivize creation of new employment and restoration of loss of employment during the COVID pandemic.

2. Scheme Objectives:

The Scheme proposes to incentivize employers, registered with EPFO, for giving employment to new employees and re-employing persons from low wage bracket who lost their jobs during COVID-19 pandemic.

The Central Government will pay both the employees' and employer's share of contribution payable under the EPF & MP Act, 1952 or only the employees' share, depending on the employment strength of the establishment, directly to the Universal Account Number of eligible employee maintained by the EPFO.

3. Validity of Scheme:

The Scheme stands commenced from 1st October, 2020 and shall remain open for registration of eligible employers and new employees up to 30th June, 2021.

The benefit shall be available for a period of twenty-four months from date of registration of new employee, not later than 30/06/2023 in any case.

4. Definitions for the Scheme:

(1) The definitions and other expressions used in this Scheme shall carry the same meaning as are assigned to them in the EPF & MP Act, 1952 or any of the Schemes framed there under.

(2) For the purposes of this Scheme:

(a) "electronic-challan cum return" (ECR) means the monthly challan-cum-return submitted online by the employers/establishments under provisions of the EPF Scheme, 1952.

(b) "new employee" means any employee drawing wages less than Rs 15000 per month–

(i) who was not working in any establishment and did not have a Universal Account Number prior to 01st October, 2020 who joins employment in any establishment on or after 01.10.2020 up to 30.06.2021 and who is allotted Aadhaar validated UAN.

(ii) any EPF member, already allotted with UAN, who made exit from employment during the period from 01.03.2020 to 30.09.2020 from any establishment, such date of exit is recorded in UAN and who joins in any establishment on or after 01.10.2020 and up to 30.06.2021.

(c) "establishment" means an establishment registered with EPFO and includes all its departments and branches whether located at same place or otherwise.

(d) "ownership returns" means return in Form 5A prescribed under Para 36-A of EPF Scheme,1952.

(e) "Universal Account Number (UAN)" means Aadhaar validated unique account number allotted by EPFO.

(f) "wages" means wages on which contribution is payable in terms of Section 6 of the EPF & MP, Act, 1952.

(g) "wage month" means calendar month for which wages are payable to any employee.

5. Reference base of employees:

(1) The number of employees for whom the employer has remitted contributions through ECR for the wage month of September, 2020 before commencement of this Scheme shall be taken as reference base number for determining the eligibility of an establishment.

(2) In case the ECR for the wage month of September, 2020 is filed later than its due date but before 15th December, 2020 the reference base of employees will be the number of employees shown in the ECR for the wage month of September, 2020, or the number of employees as per the last ECR which was filed up to 11.11.2020, whichever is higher.

(3) For new establishment getting registered with EPFO between 01.10.2020 to 30.06.2021, the reference base of workers shall be treated as zero.

6. Eligibility criteria for Establishments:

(1) Establishments already registered before the commencement of this Scheme shall have to employ, over and above the reference base, minimum two new employees (if the reference base of employee is less than or equal to 50) and minimum five new employees (if the reference base of employees is more than 50)

(2) Such already registered establishments must continue to employ minimum number of additional new employees as specified in sub-Para (1) above with respect to the reference base of employees as in Para 5 above for availing assistance under this Scheme for any wage month.

(3) In addition to maintaining the minimum number of additional new employees, the already registered establishments must continue to retain the number of employees taken as reference base of employees for availing assistance under this Scheme for any wage month.

(4) For new establishment getting registered with EPFO between 01.10.2020 to 30.06.2021, the reference base of employees shall be treated as zero. If any such establishment registers voluntarily with less than 20 employees and continues to maintain less than 20 employees during the validity period of this Scheme, such establishment will not be allowed to exit from statutory Schemes under EPF & MP Act, 1952 and beneficiaries who received benefit shall not be allowed to make final withdrawals until expiry of a period of two years after validity period of this Scheme.

(5) Establishments working as contractors engaged in providing manpower to one or more principal employers shall not claim benefit of employers' share under this Scheme if the same is claimed or received from the principal employer. Any such amount of employer's share claimed under this shall be liable to be refunded to the Central Government.

(6) If any establishment being a single legal entity is making compliance under various code numbers obtained from EPFO, then for the purpose of counting the number of 50/1000 employees, wherever applicable for eligibility criteria under this scheme, all employees in the establishment as a whole shall be included.

7. Eligibility criteria for Employees:

(1) New employee has to be registered for this Scheme during the period from 01.10.2020 to 30.06.2021 by employer of eligible establishment.

(2) The new employee should have Aadhaar seeded Universal Account Number.

(3) The benefit under this scheme shall be paid for the wage months in which he continues to be in employment in any eligible establishment subject to a period of maximum 24 months from date of registration as new employee.

(4) Any eligible new employee under this Scheme shall become ineligible if his/her monthly wage exceeds 14999/- at any point of time during this scheme period.

(5) It is clarified that if any new employee is already a registered beneficiary and his/her employer is eligible to or is availing benefits of payment of employer's share by Central Government under PMRPY/PMPRPY 2016, no such benefit in respect of such new employee shall be available under this Scheme.

8. Amount of benefit :

The Central Government will provide subsidy for twenty-four wage months in respect of eligible new employees at the following scale:

(i) For Establishments employing up to and including One Thousand (1000) employees (contributing EPF members with UAN) in wage month September, 2020, the employer's and employee's share of contribution as per statutory rate applicable to establishment subject to maximum of 24% of wages.

These establishments will however continue to get subsidy of employer's share even if the number of contributing EPF members with UAN exceeds 1000 during the scheme period.

(ii) For Establishments employing more than One Thousand (1000) employees (contributing EPF members with UAN) in wage month September, 2020, employees' share of contribution as per statutory rate applicable to establishment subject to maximum of 12% of wages.

9. Procedure and Instructions for availing benefits under this Scheme:

(i) The employer in relation to any eligible establishment shall first register the establishment under this Scheme disclosing the reference base of employees through a link in the Employer's login on EPFO Unified Portal.

(ii) Before registration of the establishment under this Scheme, the employer shall ensure that updated ownership return is already filed with EPFO.

(iii) Before taking any employee in employment, the employer shall ensure to obtain a declaration as to previous membership of Employees Provident Fund Scheme, 1952 and Employees' Pension Scheme, 1995, EPF member a/c number/UAN in respect of such previous membership as required under Para 34 of the EPF Scheme, 1952 and Para 24 of the EPS, 1995 and retain such declaration.

(iv) The employer of eligible establishment shall register new employees under this Scheme during the period from 01.10.2020 to 30.06.2021.

(v) The employer in relation to any eligible establishment shall file one Electronic Challan cum Return (ECR) in respect of all employees for each wage month with respect to new employees in a way that leads to increase in benefits. Any revision/correction/modification in such ECR shall not be allowed for claiming any enhanced benefits at any future date.

(vi) The ECR for any wage month for claiming the benefits under this Scheme has to be filed by eligible establishment not later than 60 days of the close of that wage month. In case such ECR for any wage month is filed beyond the due date specified in Para 38 of the EPF Scheme, 1952 but within 60 days of close of the wage month, the liability of interest due u/s 7Q of the EPF& MP Act, 1952 on such belated remittances shall be borne by the employer.

(vii) Since the Central Government is paying the employee's share of EPF contributions for new employees eligible under this Scheme, the employer shall not make any deduction towards employee's share of EPF contribution from the monthly wages of any new employee and disburse the wages without such deduction to the new employee concerned and file declaration in regards to above with the ECR. Any violation of this condition will be treated as breach of trust and render the employer liable for appropriate legal action as per law apart from recovery of such amount.

(viii) That the benefit received from Central Government under this Scheme shall not be liable to be booked as expenditure incurred by the establishment or employer for claiming or receiving any benefit / exemption / rebate/ concession / relief under any law

(ix) Once ECR is uploaded by an employer eligible for benefits, then the challan will separately show the amount of employees' and employers' contribution in respect of new employees due from Central Government under this Scheme and the amount payable by the employer. The employer has to remit the payment due from him as reflected in Challan as noted above and complete the process of ECR filing.

(x) The Central Government benefit due under this Scheme in respect of new eligible employees will be credited upfront in the Aadhaar seeded UAN of new employees by the EPFO from funds allocated by the Central Government.

(xi) Wherever employer has filed ECR for wage month of October and November, 2020 prior to deployment of facility for registration under this scheme, benefits due under this scheme which is already remitted through ECR be reimbursed to employer for employers' share by way of future adjustments against employer's share of contribution. The employee's share of benefit of the respective new eligible employee will also be adjusted in their UANs.

(xii) Employers and Establishments shall be responsible for the correctness of all particulars submitted for claiming any benefit under this scheme. Any amount claimed through incorrect or false declaration shall be recoverable besides other action under appropriate provisions of law for making such false declaration.

(xiii) Along with ECR to claim subsidy for any wage month, the employer shall be required to electronically upload a certificate / declaration in format appended below:

A. CERTIFICATE/ DECLARATION OF EMPLOYER

1. *That I have read the Scheme Guidelines and declare that my establishment satisfies all the eligibility conditions for receiving benefit from the Central Government for creating new employment***.**

2. *I certify that no deductions towards either employees' EPF contributions or employers' EPF/EPS contributions have been made from wages of eligible new employees.*

3. *That I have neither suppressed any material information nor omitted any particulars and submitted correct information in ECR filed with this declaration to avail the subsidy of employer's and or employees' share of contributions in respect of new eligible employees from the Central Government.*

4. *I undertake that the subsidy received from Central Government under this Scheme shall not booked as expenditure incurred by the establishment or employer for claiming or receiving any benefit / exemption / rebate/ concessions under any law.*

5. *I understand that the employer is liable to refund the benefit amount and is also liable for any penal action for submitting any incorrect or false information/declaration to avail the Central Government assistance.*

_____

B. ADDITIONAL CERTIFICATE/ DECLARATION BY EMPLOYER IF ESTABLISHMENT IS A CONTRACTOR PROVIDING MANPOWER

1. *I hereby declare that services of new employees were provided to Principal Employers as under:*

Name of Principal Employer	*EPF Code no. of Principal Employer, if any*	*Number of new employees provided*

Note:- In case of Principal employer not registered with EPFO , Code number may be mentioned as NIL

2. *I further certify that employer's share of EPF/EPS contributions of new employees being claimed by me through the ECR as assistance from the Central Government under this Scheme has neither been claimed nor received by me nor shall be claimed or received by me in future from any Principal employer under any contract or work order.*

(xiv) If it is found that employer or any person has filed a false information or statement or made a false declaration, the employer or such person shall be treated as defaulter and liable for penal consequences for such contravention as per the provisions of the EPF & MP Act, 1952 and EPF Scheme, 1952 and any other appropriate provision of law and further that the benefit paid by the Central Government shall be liable for recovery along with interest and penalty as per the provisions of EPF & MP Act, 1952 & Schemes there under.

(xv) An employer claiming Employees' or employer's share of Provident fund contribution from the Central Government under this scheme shall not be eligible to claim the same from the employee or the principal employer, as the case may be. Any duplicate claim would invite appropriate action under the relevant provisions of law.

10. Modalities for implementation of the Scheme

(i) EPFO shall develop software for implementing this Scheme and also develop a procedure which is transparent and accountable at their own end. The eligibility criteria for employers and employees must clearly be defined under the software.

(ii) EPFO shall credit the funds in the Aadhaar seeded accounts of members of EPF in electronic manner.

11. Monitoring Mechanism

(i) EPFO shall put in place a robust mechanism to monitor the implementation of this Scheme on a weekly basis.

(ii) EPFO shall provide monthly reports to the Ministry of Labour & Employment (Directorate General of Employment), Government of India for effective monitoring of this Scheme.

12. Third Party evaluation

(i) EPFO shall undertake Third Party Evaluation of the Scheme within a period of three months from the closure of this Scheme and send a report to the DGE, Ministry of Labour & Employment, Government of India.

(ii) The expenditure incurred towards evaluation of the Scheme shall be borne by the EPFO out of its own resources.

ILLUSTRATIONS ON ABRY SCHEME GUIDELINES

1. COUNTING PERIOD OF 24 MONTHS FOR RECEIPT OF SUBSIDY BENEFITS (Refer Para 3 and 7 of the Scheme Guidelines)

Example A

- Mr. A joins any EPFO covered establishment M/s XYZ for first time in October 2020
- M/s XYZ is eligible for benefits
- Eligibility month October, 2020
- the first wage month for receipt of benefit shall be October, 2020
- Mr. A continues to be employed in any eligible establishment on wages below Rs.15000/-.
- Mr. A will continue to get benefit for total 24 wage months up to September 2022

Example B

- Mr. A joins any EPFO covered establishment M/s XYZ for first time in January 2021
- M/s XYZ is eligible for benefits
- Eligibility month January, 2021
- the first wage month for receipt of benefit shall be January, 2021
- Mr. A continues to be employed in any eligible establishment on wages below Rs.15000/-.
- Mr. A will continue to get benefit for total 24 wage months up to December 2022

Note: If Mr. A leaves M/s XYZ and gets employed in any ineligible establishment say M/s PQR for any period say 3 months from November 2020 to January, 2021 than for November to January, 2021, Mr. A will not be eligible to get benefits

2. REFERENCE BASE OF EMPLOYEES

(i) Wage month for Count of Employees for Reference base level (Refer sub-Para (2) of Para 5 of Scheme Guidelines)

Example A

- Wage month of September, 2020
- Date of filing ECR is on or before 15.10.2020
- No of Employees in ECR for the wage month Sep 20 say 500
- Reference base of employee will be 500

Example B

- Wage month of September, 2020
- Date of filing ECR is on any date from 16.10.2020 to 15.12.2020
- Number of Employees in ECR for the wage month September, 2020 say 500
- ECR for Sep., 2020 will be compared with last ECR filed up to 11.11.2020
- If last ECR filed on or before 11.11.2020 is for wage month August, 2020
- Number of employees in ECR for wage month Aug 2020 say 510
- Reference base of employees will be 510

(ii) Count of employees for Reference base of employees
Refer sub-Para (6) of Para 6 and Para 8 of Scheme Guidelines

Example

- M/s XYZ is an establishment
- Three EPF Code numbers obtained say 1111, 2222 and 3333
- Employees in ECR for Reference wage month in code no. 1111 = 400, in 2222= 40, in 3333 = 600
- Total employees of M/s XYZ = 1040
- The reference base of employees is 1040 for scale of benefits for M/s XYZ

3. COUNT OF NEW ADDITIONAL EMPLOYEES FOR ELIGIBILITY (Refer Para 6 of Scheme Guidelines)

Example A-1

- M/s XYZ is an establishment
- Employees in ECR for Reference wage month = 50
- Total new employees in October, 2020>= 2
- Total employees in October, 2020 >= 52
- Whether eligible for benefit= Yes

Example A-2

- M/s XYZ is an establishment
- Employees in ECR for Reference wage month = 50
- Total new employees in October, 2020>= 2
- Total employees in October, 2020 <= 51
- Whether eligible for benefit= No

Example B-1

- M/s XYZ is an establishment
- Employees in ECR for Reference wage month = 51
- Total new employees in October, 2020 >= 5
- Total employees in October, 2020 >= 56
- Whether eligible for benefit= Yes

Example B-2

- M/s XYZ is an establishment
- Employees in ECR for Reference wage month = 51
- Total new employees in October, 2020 >= 5
- Total employees in October, 2020 <= 54
- Whether eligible for benefit= No

4. Amount of benefits (Refer Para -8 of Scheme Guidelines)

Example A

- M/s XYZ is an establishment
- Employees in ECR for Reference wage month = 1000
- Total new employees in October, 2020 >= 5
- Total employees in October, 2020 >= 1005
- Amount of benefit= 24% of wages

Example B

- M/s XYZ is an establishment
- Employees in ECR for Reference wage month = 1001
- Total new employees in October, 2020>= 5
- Total employees in October, 2020 >= 1006
- Amount of benefit =12% of wages

5. New Employees- Beneficiaries
(Refer clause (b) of sub-Para 2 of Para 4 of the Scheme Guidelines)

Example A-1

- Mr A (UAN 101234567890) made exit from employment of establishment- M/s XYZ on 30.12.2019
- Mr A joined in establishment- M/s PQR on 01.10.2020 with wages of Rs.14500/-
- **Whether eligible- No**

Example A-2

- Mr A (UAN 101234567890) made exit from employment of establishment- M/s XYZ on 31.08.2020
- Mr A joins in establishment- M/s PQR on 01.10.2020 with monthly wages of Rs.15000/-
- **Whether eligible- No**

Example B-1

- Mr A (UAN 101234567890) made exit from employment of establishment- M/s XYZ on 31.08.2020
- Mr A joins in establishment- M/s PQR on 01.10.2020 with monthly wage of Rs.12000/-
- **Whether eligible- Yes**

Example B-2

- Mr A (UAN 101234567890) made exit from employment of establishment- M/s XYZ on 30.12.2019
- Mr A joined in establishment- M/s RST on 01.02.2020 and made exit on 31.07.2020
- Mr A joins in establishment- M/s PQR on 01.10.2020 with monthly wage of Rs.14000/-
- **Whether eligible- Yes**