



## **THE PAYMENT OF BONUS RULES, 1975<sup>1</sup>**

*In exercise of the powers conferred by section 38 of the Payment of Bonus Act, 1965 (31 of 1965), and in super session 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.

**HR Solution**

Address: FL 9, Alsa mall, 1<sup>st</sup> Floor, Left Wing 149, Montieth Road, Egmore, Chennai 60th Road,  
Egmore, Chennai 600008

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<sup>2</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>1</sup> Vide G.S.R 2367 dated 21<sup>st</sup> August, 1975, published in the Gazette of India, Part-II Sec. 3(i), dated 6<sup>th</sup> September, 1975.

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

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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.....

S. No.	Name of the Employee	Father's name	Whether he has completed 15 years of age at the 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 under section 10 or section 11 as the case may be		
1	2	3	4	5	6	7	8		
			Deduction			Net amount payable (column 8 minus Column 12)	Amount actually paid	Date on which paid	Signature/Thumb impression of the employee
	Puja	Interim bonus or bonus advance	<sup>1</sup> [Amount of income-tax deducted ]	Deduction on account of financial loss, if any caused by misconduct of of the employee	<sup>2</sup> [Total sum deducted under Columns,9 10,10 A and 11]				
9	10	<sup>1</sup> (10 A)	11	12	13	14	15	16	

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<sup>2</sup> Ins by G.S.R 1147 dated 23<sup>rd</sup> August, 1979 ( w.e.f 8-9-1979)

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**<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:

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

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Signature of the employer of his agent

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<sup>1</sup> Ins. by S.O. 251 dated 7<sup>th</sup> January, 1984, (w.e.f. 21.1.1984)

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