



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
Ministry of Labour & Employment, Government of India

मुख्य कार्यालय/Head Office

भविष्य निधि भवन, 14, भीकाजी कामा प्लेस नई दिल्ली 110066-
BhavishyaNidhiBhawan, 14, Bhikaj iCama Place, New Delhi -11006

No. Pension – I/L&D/17((4)2016/pt.

Dated: 10.06.2016

To

All ACCs (Zonal Office)
All Regional P. F. Commissioner (In – Charge of Regions)
All Office – In – Charge of SROs/ SAOs

Sub: Gazette Notification G.S.R. 440(E) dated 25 April 2016 on benefit of 4% increase in pension for each year on deferring drawl of pension after 58 years but not later than 60 years of age - regarding.

Sir,

Please find enclosed herewith copy of Gazette Notification G.S.R. 440(E) dated 25.04.2016 regarding granting of 4% increase in Pension of each year after the age of 58 years up to 60 years on deferring drawal of Pension later than 58 years of age.

All RPFC/OICs of ROs/SROs are hereby requested to give wide publicity for this notification so that maximum workers can get benefit of this provision. A copy of explanatory note given to IS Division by the Pension Division for inclusion of additional provision in the application software in Compliance of this notification is enclosed for your information and necessary action.

Encl: As above

Yours faithfully,

(Dr. S. K. Thakur)

Addl. Central P. F. Commissioner – I (Pension)

Gazette Notification G.S.R. 440(E) dated 25 April 2016

Draft Document for implementation in Field Office Application Software

A. The benefits are available to the following type of members by the notification

(a) Member can defer the pension up to 60 years without contribution

Member may defer the pension up to 59 years or 60 years of age without contribution. Benefit of increase in original pension amount of 4% in case of one completed year and 8.16% in case of 2 completed years.

(b) Member can defer the pension up to 60 years with contribution

Member may defer the pension up to 59 years or 60 years of age with contribution. Contributory service after 58 years of age will be included in calculation of pensionable service and pensionable salary, but will not be considered for determining eligibility.

Benefit of increase in original pension amount (which may or may not include the benefit of service after 58 years of age – to be decided by Pension division) of 4% in case of one completed year and 8.16% in case of two completed years.

B. Application Date of Notification

Notification is applicable on any member

1. Applies to members on or after 25 April 2016.
2. Is eligible for pension as on 58 years of Age and not already a pensioner of EPFO and member should have completed at least 10 years of service on attaining the age of 58 years.
3. Employee can exercise the option to **defer pension with contribution** by submitting a request letter to Field Office.
4. Request letter may be submitted by the member with in prescribed time limits by Head Office. (To be decided by Pension Division Head Office).
5. Member would exercise option **with claim form** in case he wants to **defer the pension without contribution.**

Example Cases

Case 1

A member with following profile

Date of birth – 15/05/1954, Superannuated on 14/05/2012, Eligible for pension on 15/05/2012 (superannuation) and have not applied for pension till date.

Member may apply for option along with claim form to defer the pension (without contribution only) and avail the benefit.

C. Submission of the request to defer the pension by Member

(a) With Claim form (in case deferment without contribution)

Following additional information is required in claim form

- 1) Option to defer the Pension without contribution (if member has exited the service on 58 years of age).
- 2) Date of option (which should be equal to 59 years / 60 years of age)

(b) Request letter on attaining age of 58 years or after (with contribution)

Member will submit a request letter/ any prescribed form (to be finalized by Pension Division) which should have following information

- 1) Option to defer the Pension with contribution (if the member is continuing on service)

D. Approval Procedure in Application form

Request letter

- Request letter will receipt in software DA Receipt Role.
- DA account will feed /verify entry in the software.
- APFC accounts will approve the form.

Claim Form

- No change in existing approval procedure

E. Benefit to member on attaining the eligible age

The detailed explanation along with examples in case of the two type of members availing the benefit of new provisions are as follows:

- A. Member who has rendered eligible service of 10 years or more and retires on attaining the age of 58 years and member will not contribute after the age of 58 towards EPS-1995.**

In this case member can defer the age of drawing pension at the age of 59 or 60.

Any member who has already crossed the age of 58, 59 or 60 before the publication of this notification i.e. 25/04/2016 and submit the claim after 25/04/2016 can also exercise this option.

In this case original pension will be enhanced by 4% if he opts at the age of 59 and 8.16% (4%+4% on compounding basis) if he opts at the age of 60. 8.16% $4+4=8\%$

In this case member will give the deferment option at the time of claim only. Appropriate modification in claim form (Form 10D) will be made by Pension Division.

B. Member who has rendered eligible service of 10 years or more on attaining the age of 58 years and continue in service after the age of 58 also and opts to contribute after the age of 58 years towards EPS-1995 upto the age of 60 years.

Members who will attain the age of 58 years with eligible service of 10 years after 25/04/2016 can only opt for this option.

For giving this option, member will give his consent in an application (as prescribed by Pension Division) to the concerned field office. A provision will be made in software to flag such type of cases in software in advance through Dealing Hand Account and APFC Account.

The following are the various options to determine the Pension amount with contribution (to be decided by the Pension Division)

(a) Pension as on date of exit between 58 and 60 years

Or

(b) Pension as on date of exit between 58 and 60 years + 4 % of Pension (as on date of exit between 58 and 60 years) for every completed year up to 60 years.

Or

(c) Pension as on date of exit between 58 and 60 years + 4 % of (Pension as on attaining the age of 58) for every completed year up to 60 years.

F. Benefit to the Family in the event of death of member

Date of death of member after the option date (Deferred)

Pension amount along with Deferred Pension benefit will be calculated **from the date of option**. Widow /children/orphan/nominee/dependent parent pension will be provided from date of death as per existing provision.

Date of death of member on or before the option date (Deferred)

Pension amount for member along with Deferred Pension benefit will be calculated as member has exited from service on date of death (As Normal superannuation case, no reference to table C). Widow

/children/orphan/nominee/dependent parent pension will be provided from date of death as per existing provision of.

Effects on Central Govt. Minimum Pension Guarantee of Rs 1000

Arrive at Members Original Pension Amount (OPA) which will include additional pensionable service

Arrive at Members Deferred pension benefit Amount (DPBA) if applicable = 4% of OPA in case of 1 year or 8.16% of OPA in case of 2 years

Arrive at minimum pension amount (MPA9) = Maximum of (OPA + DPBA, 1000)

रहता है और उप पैरा (2) के अधीन पेंशन के अवधारण के प्रयोजन के लिए पेंशनी सेवा और पेंशनी वेतन की उस अवधि के लिए हिसाब में गणना की जाएगी जिसके लिए अंशदान अट्टावन वर्ष की आयु के पश्चात् किंतु साठ वर्ष की आयु के अपश्चात् किए गए थे;

(iii) ऐसे सदस्य की मृत्यु की दशा में जिसने अट्टावन वर्ष की आयु प्राप्त करने के पश्चात् और इस प्रकार आस्थगित पेंशन के प्रारंभ से पूर्व इस पैरा के अधीन पेंशन प्राप्त करने की आयु आस्थगित करने का विकल्प लिया है, सदस्य का कुटुंब सदस्य की मृत्यु की तारीख से बाद की तारीख से पैरा 1 के खंड (ग) के अधीन पेंशन का इस प्रकार हकदार होगा मानों सदस्य की मासिक पेंशन सदस्य की मृत्यु की तारीख को प्रारंभ हुई हो।"

[फा. सं. आर. 15011/3/2016-एमएस-II]

मनीष कुमार गुप्ता, संयुक्त सचिव

टिप्पण : कर्मचारी पेंशन स्कीम, 1955, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना सा.का.नि. 748(अ), तारीख 16 नवंबर, 1995 द्वारा प्रकाशित की गई थी और अंतिम बार उसमें अधिसूचना सं. सा.का.नि. 387(अ) तारीख 01 अप्रैल, 2016 द्वारा संशोधन किया गया।

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 25th April, 2016

G.S.R. 440(E).—In exercise of powers conferred by section 6A read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Pension Scheme, 1995, namely :-

1. (1) This Scheme may be called the Employees' Pension (Second Amendment) Scheme, 2016.
- (2) It shall come into force from the date of its publication in the Official Gazette.
2. In the Employees' Pension Scheme, 1995 in paragraph 12, after sub-paragraph (7A), the following sub-paragraph shall be inserted, namely:-

"(7B) (a) A member who has attained the age of fifty-eight years and is otherwise eligible for pension under clause (a) of sub-paragraph (1) of this paragraph, if he so desires, may be allowed to defer the age of drawing pension later than fifty-eight years but not beyond sixty years of age.

(b) In such cases as is referred to in clause (a),-

- (i) the amount of pension shall be increased at the rate of four per cent. for every completed year after the age of fifty-eight years which shall be restricted to the wage ceiling given under the proviso to sub-paragraph (2) of paragraph 3;
- (ii) the member, at his or her option, may also be allowed to continue contributions under paragraph 3 to the Employees' Pension Fund for the period for which the drawal of pension has been deferred, if the member is continuing in employment after the age of fifty-eight years, and the pensionable service and pensionable salary for the purpose of determination of pension under sub-paragraph (2) will be reckoned taking into account the period for which contributions were made after the age of fifty-eight years but not beyond the age of sixty years;
- (iii) in the event of death of the member, who has opted for deferring the age of drawing pension under this sub-paragraph, after attaining the age of fifty-eight years and before the commencement of the pension so deferred, the family of the member will be entitled to pension under clause (c) of sub-paragraph (1) of

paragraph 16 from the date following the date of death of the member as if the member monthly pension had commenced on the date of death of the member."

[F. No. R-15011/3/2016-SS-II]

MANISH KUMAR GUPTA, Jt. Secy.

Note : The Employees' Pension Scheme, 1995 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide notification number G.S.R. 748 (E) dated 16th November, 1995 and was lastly amended vide notification number G.S.R.387(E) dated 1st April, 2016.



(Pension Division)

Sub: Application software for Gazette Notification G.S.R. 440(E) dated 25 April 2016 on benefit of 4% increase in pension for each year on deficiency drawal of pension after 58 years not later than 60 years of age.

Please refer to draft document from IS Division for implementation of application software regarding Gazette Notification G.S.R. No. 440(E) dated 25.04.2016 on the subject matter.

In this regard, it is intimated that provisions made in the draft document are alright with following clarifications as required in the matter.

(Point A/a) The benefits are available to the following type of members by the notification:

- (a) The benefits of increase in original Pension for 1 year is 4% and 8% for 2 years.
(b) Along with the benefits of counting of Pensionable service and Pensionable salary up-to the 60 years of age, the member will also get benefits on deferment of Pension at rate of 4% for each year beyond age of 58 years limited up to 60 years of age.

B. Application date of notification:

3. Before one month of attaining age of 58 years the member should submit the option to the employer and the employer will forward the same with acceptance to concerned EPFO Offices. Until a standard form for option is devised, the option on plain paper will be accepted.

C. Submission of the request to defer the pension by Member :

The member will submit a request/application on plain paper until a standard form is devised.

D. Approval Procedure in Application form:

No comments

E (a) Benefit to member on attaining the eligible age:

The benefit will be calculated for each year @ 4% +4%= Total 8% for 2 years.

E(b): Option (b) will be applicable .

F. Benefit to the Family in the event of death of member:

No comments.

Effects on Central Govt. Minimum Pension of Rs. 1000/-:

As explained in the note of IS Division.

(S .K .Thakur)
Addl. Central P. F. Commissioner – I (Pension)

ACC –I (IS) IS Division

U.O. Note No. Pension- 1/ L &D/17(4)2016

Dated:14.06.2016

Gazette Notification G.S.R. 440(E) dated 25 April 2016

Draft Document for implementation in Field Office Application Software

A. The benefits are available to the following type of members by the notification

(a) Member can defer the pension up to 60 years without contribution

Member may defer the pension up to 59 years or 60 years of age without contribution. Benefit of increase in original pension amount of 4% in case of one completed year and 8.16% in case of 2 completed years.

(b) Member can defer the pension up to 60 years with contribution

Member may defer the pension up to 59 years or 60 years of age with contribution. Contributory service after 58 years of age will be included in calculation of pensionable service and pensionable salary, but will not be considered for determining eligibility.

Benefit of increase in original pension amount (which may or may not include the benefit of service after 58 years of age – to be decided by Pension division) of 4% in case of one completed year and 8.16% in case of two completed years.

B. Application Date of Notification

Notification is applicable on any member

1. Applies to members on or after 25 April 2016.
2. Is eligible for pension as on 58 years of Age and not already a pensioner of EPFO and member should have completed at least 10 years of service on attaining the age of 58 years.
3. Employee can exercise the option to **defer pension with contribution** by submitting a request letter to Field Office.
4. Request letter may be submitted by the member with in prescribed time limits by Head Office. (To be decided by Pension Division Head Office).
5. Member would exercise option **with claim form** in case he wants to **defer the pension without contribution.**

Example Cases

Case 1

A member with following profile

Date of birth – 15/05/1954, Superannuated on 14/05/2012, Eligible for pension on 15/05/2012 (superannuation) and have not applied for pension till date.

Member may apply for option along with claim form to defer the pension (without contribution only) and avail the benefit.

C. Submission of the request to defer the pension by Member

(a) With Claim form (in case deferment without contribution)

Following additional information is required in claim form

- 1) Option to defer the Pension without contribution (if member has exited the service on 58 years of age).
- 2) Date of option (which should be equal to 59 years / 60 years of age)

(b) Request letter on attaining age of 58 years or after (with contribution)

Member will submit a request letter/ any prescribed form (to be finalized by Pension Division) which should have following information

- 1) Option to defer the Pension with contribution (if the member is continuing on service)

D. Approval Procedure in Application form

Request letter

- Request letter will receipt in software DA Receipt Role.
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Claim Form

- No change in existing approval procedure

E. Benefit to member on attaining the eligible age

The detailed explanation along with examples in case of the two type of members availing the benefit of new provisions are as follows:

- A. Member who has rendered eligible service of 10 years or more and retires on attaining the age of 58 years and member will not contribute after the age of 58 towards EPS-1995.**

In this case member can defer the age of drawing pension at the age of 59 or 60.

Any member who has already crossed the age of 58, 59 or 60 before the publication of this notification i.e. 25/04/2016 and submit the claim after 25/04/2016 can also exercise this option.

In this case original pension will be enhanced by 4% if he opts at the age of 59 and 8.16% (4%+4% on compounding basis) if he opts at the age of 60.

8.16%
A + A = 8y.

In this case member will give the deferment option at the time of claim only. Appropriate modification in claim form (Form 10D) will be made by Pension Division.

B. Member who has rendered eligible service of 10 years or more on attaining the age of 58 years and continue in service after the age of 58 also and opts to contribute after the age of 58 years towards EPS-1995 upto the age of 60 years.

Members who will attain the age of 58 years with eligible service of 10 years after 25/04/2016 can only opt for this option.

For giving this option, member will give his consent in an application (as prescribed by Pension Division) to the concerned field office. A provision will be made in software to flag such type of cases in software in advance through Dealing Hand Account and APFC Account.

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Or

(b) Pension as on date of exit between 58 and 60 years + 4 % of Pension (as on date of exit between 58 and 60 years) for every completed year up to 60 years.

Or

(c) Pension as on date of exit between 58 and 60 years + 4 % of (Pension as on attaining the age of 58) for every completed year up to 60 years.

F. Benefit to the Family in the event of death of member

Date of death of member after the option date (Deferred)

Pension amount along with Deferred Pension benefit will be calculated **from the date of option**. Widow /children/orphan/nominee/dependent parent pension will be provided from date of death as per existing provision.

Date of death of member on or before the option date (Deferred)

Pension amount for member along with Deferred Pension benefit will be calculated as member has exited from service on date of death (As Normal superannuation case, no reference to table C). Widow

/children/orphan/nominee/dependent parent pension will be provided from date of death as per existing provision of.

Effects on Central Govt. Minimum Pension Guarantee of Rs 1000

Arrive at Members Original Pension Amount (OPA) which will include additional pensionable service

Arrive at Members Deferred pension benefit Amount (DPBA) if applicable = 4% of OPA in case of 1 year or 8.16% of OPA in case of 2 years

Arrive at minimum pension amount (MPA9) = Maximum of (OPA + DPBA, 1000)

रहता है और उप पैरा (2) के अधीन पेंशन के अवधारण के प्रयोजन के लिए पेंशनी सेवा और पेंशनी वेतन की उस अवधि के लिए हिसाब में गणना की जाएगी जिसके लिए अंशदान अट्टावन वर्ष की आयु के पश्चात् किंतु साठ वर्ष की आयु के अपश्चात् किए गए थे;

(iii) ऐसे सदस्य की मृत्यु की दशा में जिसने अट्टावन वर्ष की आयु प्राप्त करने के पश्चात् और इस प्रकार आस्थगित पेंशन के प्रारंभ से पूर्व इस पैरा के अधीन पेंशन प्राप्त करने की आयु आस्थगित करने का विकल्प लिया है, सदस्य का कुटुंब सदस्य की मृत्यु की तारीख से बाद की तारीख से पैरा 16 के पैरा 1 के खंड (ग) के अधीन पेंशन का इस प्रकार हकदार होगा मानों सदस्य की मासिक पेंशन सदस्य की मृत्यु की तारीख को प्रारंभ हुई हो।"

[फा. सं. आर. 15011/3/2016-एसएस-II]

मनीष कुमार गुप्ता, संयुक्त सचिव

टिप्पण : कर्मचारी पेंशन स्कीम, 1955, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना सा.का.नि. 748(अ), तारीख 16 नवंबर, 1995 द्वारा प्रकाशित की गई थी और अंतिम बार उसमें अधिसूचना सं. सा.का.नि. 387(अ) तारीख 01 अप्रैल, 2016 द्वारा संशोधन किया गया।

MINISTRY OF LABOUR AND EMPLOYMENT NOTIFICATION

New Delhi, the 25th April, 2016

G.S.R. 440(E).—In exercise of powers conferred by section 6A read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Pension Scheme, 1995, namely :-

1. (1) This Scheme may be called the Employees' Pension (Second Amendment) Scheme, 2016.
- (2) It shall come into force from the date of its publication in the Official Gazette.

2. In the Employees' Pension Scheme, 1995 in paragraph 12, after sub-paragraph (7A), the following sub-paragraph shall be inserted, namely:-

"(7B) (a) A member who has attained the age of fifty-eight years and is otherwise eligible for pension under clause (a) of sub-paragraph (1) of this paragraph, if he so desires, may be allowed to defer the age of drawing pension later than fifty-eight years but not beyond sixty years of age.

(b) In such cases as is referred to in clause (a),-

(i) the amount of pension shall be increased at the rate of four per cent. for every completed year after the age of fifty-eight years which shall be restricted to the wage ceiling given under the proviso to sub-paragraph (2) of paragraph 3;

(ii) the member, at his or her option, may also be allowed to continue contributions under paragraph 3 to the Employees' Pension Fund for the period for which the drawal of pension has been deferred, if the member is continuing in employment after the age of fifty-eight years, and the pensionable service and pensionable salary for the purpose of determination of pension under sub-paragraph (2) will be reckoned taking into account the period for which contributions were made after the age of fifty-eight years but not beyond the age of sixty years;

(iii) in the event of death of the member, who has opted for deferring the age of drawing pension under this sub-paragraph, after attaining the age of fifty-eight years and before the commencement of the pension so deferred, the family of the member will be entitled to pension under clause (c) of sub-paragraph (1) of

paragraph 16 from the date following the date of death of the member as if the member monthly pension had commenced on the date of death of the member.”.

[F. No. R-15011/3/2016-SS-II]

MANISH KUMAR GUPTA, Jt. Secy.

Note : The Employees' Pension Scheme, 1995 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide notification number G.S.R. 748 (E) dated 16th November, 1995 and was lastly amended vide notification number G.S.R.387(E) dated 1st April, 2016.

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New Delhi, the 25th April, 2016

G.S.R. 440(E).—In exercise of powers conferred by section 6A read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Pension Scheme, 1995, namely :-

1. (1) This Scheme may be called the Employees' Pension (Second Amendment) Scheme, 2016.
- (2) It shall come into force from the date of its publication in the Official Gazette.
2. In the Employees' Pension Scheme, 1995 in paragraph 12, after sub-paragraph (7A), the following sub-paragraph shall be inserted, namely:-

“(7B) (a) A member who has attained the age of fifty-eight years and is otherwise eligible for pension under clause (a) of sub-paragraph (1) of this paragraph, if he so desires, may be allowed to defer the age of drawing pension later than fifty-eight years but not beyond sixty years of age.

(b) In such cases as is referred to in clause (a),-

- (i) the amount of pension shall be increased at the rate of four per cent. for every completed year after the age of fifty-eight years which shall be restricted to the wage ceiling given under the proviso to sub-paragraph (2) of paragraph 3;
- (ii) the member, at his or her option, may also be allowed to continue contributions under paragraph 3 to the Employees' Pension Fund for the period for which the drawal of pension has been deferred, if the member is continuing in employment after the age of fifty-eight years, and the pensionable service and pensionable salary for the purpose of determination of pension under sub-paragraph (2) will be reckoned taking into account the period for which contributions were made after the age of fifty-eight years but not beyond the age of sixty years;
- (iii) in the event of death of the member, who has opted for deferring the age of drawing pension under this sub-paragraph, after attaining the age of fifty-eight years and before the commencement of the pension so deferred, the family of the member will be entitled to pension under clause (c) of sub-paragraph (1) of

paragraph 16 from the date following the date of death of the member as if the member monthly pension had commenced on the date of death of the member.”

[F. No. R-15011/3/2016-SS-II]

MANISH KUMAR GUPTA. Jt. Secy.

Note : The Employees' Pension Scheme, 1995 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide notification number G.S.R. 748 (E) dated 16th November, 1995 and was lastly amended vide notification number G.S.R.387(E) dated 1st April, 2016.