Objectives:
As part of the Aatmanirbhar Bharat 3.0 package, the Central Govt. launched the Aatmanirbhar Bharat Rozgar Yojana (ABRY) 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. Considering the disruption caused by the consequent second wave of Covid-19 pandemic, the Central Government has extended the validity period of registration up to 31.03.2022.

Nature and scale of Incentive:
- Incentive for Employers of EPFO registered establishments & their New Employees with monthly wage less than Rs.15000/-
- Incentive is inform of payment of both employees & employer's contributions i.e. 24% of wages in r/o new employees in Ess employing upto 1000 employees & employee's EPF contributions i.e. 12% of wages in r/o new employees in ess employing more than 1000 employees.
- The incentive is payable by the Central Government by upfront credit in the UANs of the new employees.

Validity Period:
- For registration of eligible employers and new employees
  - From 1st October, 2020
  - Upto 30th June, 2021. The central government has extended the validity period of registration by 9 months up to 31.03.2022.
- For payment of incentive inform of EPF contributions 24 Wage months from date of registration of new employees

Beneficiaries:
- “New employee” means any employee drawing wages less than Rs15000 per month--
who was not working in any EPFO registered establishment and did not have a Universal Account Number (UAN) prior to 01st October, 2020 who joins employment in any establishment on or after 01.10.2020 up to 31.03.2022 and who is allotted Aadhaar validated UAN.

- any EPF member, already allotted with UAN, who made exit from employment during the period from 01.03.2020 to 30.09.2020 (Covid Pandemic) from any establishment and who joins in any establishment on or after 01.10.2020 and up to 31.03.2022.

Reference base of Employees:
- For establishments already registered as on 30.09.2020.
  - Contributory UAN in ECR of wage month Sept. 2020 filed within 12.11.2020
  - In case ECR of wage month Sept. 2020 filed within after 12.11.2020 but within 15.12.2020, contributory UANs in the ECR of wage month of September, 2020, or contributory UANs in the last ECR which was filed up to 11.11.2020, whichever is higher.
- For establishments registering from 01.10.2020 to 31.03.2022
  - The reference base of workers shall be treated as zero
- For all establishments
  - Entire employees’ strength will be counted for reckoning the eligibility criteria (50 / 1000 employees as the case may be) for an establishment having more than one EPF registration numbers.

Eligibility criteria for establishments:
- For establishments already registered with EPFO as on 30.09.2020.
  - Estts employing up to 50 employees have to add minimum 2 new employees and Estts employing more than 50 employees have to add Minimum 5 new employees to the reference base and retain the number of employees in reference base on month to month basis to be eligible for benefits.

- Establishments must continue to employ at least two or five new employees, as the case may be, in addition to the number of employees on the cut-offdate for availing assistance under this Scheme for any wage month.
- For establishments registering with EPFO from 01.10.2020 to 31.03.2022
  - Since, the reference base of employees is zero, establishment is eligible even if one new employee joins.
  - 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.

Eligibility criteria for Employees:
- Employers of eligible establishment have to register their new employee during the period from 01.10.2020 to 31.03.2022.
- The new employee should have Aadhaar seeded Universal Account Number.
- The benefit shall be paid for the wage months in which new employee continues to be in employment in any eligible establishment subject to a maximum 24 months from date of registration as new employee.
- 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.
- Benefits not available to any new employee who is a registered beneficiary under PMRPY / PMPRPY.