



ईपीएफओ, मुख्य कार्यालय
श्रम एवं रोज़गार मंत्रालय, भारत सरकार
भविष्य निधि भवन, 14, भीकाजी कामा प्लेस, नई दिल्ली 110066
EPFO, HEAD OFFICE
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
14, BHIKAJI CAMA PLACE, NEW DELHI 110066
www.epfindia.gov.in



संख्या: एच.आर.डी./1(71)2020/Misc./701

दिनांक:

10 NOV 2022

सेवा में,

सभी अपर केंद्रीय भविष्य निधि आयुक्त
सभी क्षेत्रीय भविष्य निधि आयुक्त
अपर केंद्रीय भविष्य निधि आयुक्त (स्थानीय प्रशासन)
निदेशक, प.दी.रा.सा.सु.अ. (PDNASS).

विषय: (i) Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (GPF) in a financial year – regarding.
(ii) Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (Central Services) in a financial year – instructions regarding.

महोदय,

उपर्युक्त विषय पर भारत सरकार, कार्मिक, लोक शिकायत और पेंशन मंत्रालय, पेंशन और पेंशन भोगी कल्याण विभाग से जारी कार्यालय ज्ञापन संख्या: 3/6/2021-P&PW(F) दिनांक 11-10-2022 एवं कार्यालय ज्ञापन संख्या: 3/13/2022-P&PW(F) (8353) दिनांक 02-11-2022 की प्रति उचित कार्यवाही / लागू करने हेतु सलंगन है।

भवदीय,

प्रति : सलंगन।

3.50 निदि
(इंद्रराज सिंह) 10/11/22

क्षेत्रीय भविष्य निधि आयुक्त-II (एच.आर.डी)

प्रतिलिपि:

1. - केंद्रीय भविष्य निधि आयुक्त के प्रधान निजी सचिव
2. - सभी EC / CBT सदस्य
3. - वित्तीय सलाहकार एवं मुख्य लेखाधिकारी के प्रधान निजी सचिव

4. - मुख्य सतकर्ता अधिकारी के प्रधान निजी सचिव / सभी उप निदेशक, सतकर्ता
5. - मुख्य अभियंता के निजी सचिव
6. - प्रभारी अधिकारी, सभी आंचलिक प्रशिक्षण संस्थान
7. - सभी आंतरिक लेखा परीक्षा अधिकारी
8. - मुख्यालय के सभी अधिकारी / सभी निजी सचिव / सभी अनुभाग अधिकारी
9. - महासचिव, ई.पी.एफ. ऑफिसर्स एसोसिएशन
10. - महासचिव, आल इंडिया ई.पी.एफ. स्टाफ फेडरेशन
11. - महासचिव, आल इंडिया ई.पी.एफ. एम्प्लाइज संघ
12. - महासचिव, आल इंडिया ई.पी.एफ. एस.सी/एस.टी फेडरेशन
13. - क्षे.भ.नि.आ. (एन.डी.सी.) वेबसाइट पर अपलोड करने हेतु
14. - गार्ड फाइल
15. - हिन्दी अनुभाग


(इंद्रजित सिंह) 10/11/22

क्षेत्रीय भविष्य निधि आयुक्त-|| (एच.आर.डी)

F.No. 3/6/2021-P&PW (F)
Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare

3rd Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003
dated: 11.10.2022

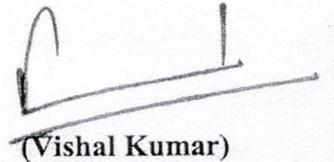
Office Memorandum

Subject:- Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (GPF) in a financial year- regarding.

In accordance with General Provident Fund (Central Service) Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber. However, there was no ceiling on the total amount of subscription of a subscriber into his GPF account in a financial year.

2. Rules 7, 8 & 10 of the General Provident Fund (Central Service) Rules, 1960 have been amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial years together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

3. All Ministries/Departments are requested that the above amended provisions of the GPF Rules, 1960 regarding limit of subscription under GPF in a financial year by a subscriber may be given wide publicity to all Government servants and, more particularly, to the personnel dealing with the GPF matters in the Ministry/Department and attached/subordinate offices there-under, for strict implementation.



(Vishal Kumar)
Under Secretary to the Govt of India

All Ministries/Departments/Organisations
(as per standard list)

F. No. 3/13/2022-P&PW(F) (8353)
Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare
3rd Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003
dated: 02.11.2022

Office Memorandum

Subject:- Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (Central Services) in a financial year- instructions regarding.

The undersigned is directed to say that in accordance with the General Provident Fund (Central Services), Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber. Rules 7, 8 & 10 of the General Provident Fund (Central Services) Rules, 1960 were amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

2. Further, instructions have been issued vide this Department's OM No 3/6/2021-P&PW (F) dated 11.10.2022 for strict implementation of the above amended provisions of the General Provident Fund (Central Services), Rules, 1960.

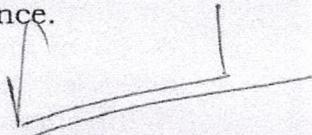
3. References have been received in this Department seeking advice as to how the GPF subscription is to be regulated in the case of those Government servants in which cases the total subscription of GPF in the current financial year (i.e 2022-23) has already exceeded the limit of Rupees Five Lakh or is likely to exceed this limit even with the minimum subscription of 6% of emoluments prescribed under General Provident Fund (Central Services), Rules, 1960.

4. The amendment Notification limiting the maximum annual GPF subscription was issued on 15.06.2022. A situation of annual total subscription exceeding the limit of Rupees Five Lakh in the current financial year would not have arisen if appropriate steps were taken immediately after the issue of the above amendment notification. However, keeping in view the difficulties being faced by the Ministries/Departments, the matter has been examined and the following further instructions are issued in this regard:

(a) In the case of those Government servants, whose GPF subscription during the current financial year (i.e. 2022-23) has already exceeded the threshold limit of Rs. 5 lakhs, no further deduction of GPF subscription may be made from their salary in the current financial year. In those cases, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

(b) In the case of those Government servants, whose GPF subscription during the current financial year (i.e. 2022-23) has not yet reached/exceeded the threshold limit of Rs. 5 lakh, further deductions towards GPF subscriptions during the current financial year may be phased out in such a manner that the total subscription during the current financial year does not exceed Rs. 5 lakh. In cases where the total contribution is likely to exceed Rs. 5 lakh even with minimum monthly subscription of 6% of the emoluments, deduction of GPF subscription from the salary may be stopped as soon as the total contribution in the current financial year reaches Rs. 5 lakh. In such cases also, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

5. All Ministries/Departments are requested to bring the above instructions to the notice of the all concerned for strict compliance.


(Vishal Kumar)

Under Secretary to the Govt of India

**All Ministries/Departments/Organisations
(as per standard list)**