

FAQs on ATMANIRBHAR BHARAT ROZGAR YOJANA

1	What is the objective of this ABRY?
	To incentivise the employers of establishments, registered under EPF & MP Act, 1952, for generation of new employment and to support the new employees entering the formal / organized sector with monthly wage of less than Rs.15000/& re-employing persons from low wage bracket who lost their jobs during COVID-19 pandemic.
2	What is the validity period for registration of beneficiaries under ABRY?
	The ABRY is open for the period from the wage month of October, 2020 to wage month of June, 2021 for registration of new employees.
3	Will the benefits under ABRY be available only during the above validity period
	The benefit shall be available for a period of twenty four wage months from date of registration of new employee by the employer of eligible establishment.
4	What does reference base of employees mean?
	The number of employees with Universal Account Number (UAN) for whom the employer has remitted EPF/EPS contributions through ECR filed for the wage month of September, 2020 up to the due date shall be taken as reference base of employees for the determining the eligibility of any establishment. For any new establishment getting registered under EPF & MP Act, 1952 from 01.10.2020 to 30.06.2021, the reference base of workers shall be treated as Zero.
5	How will the eligibility and reference base of employees be decided for establishments which failed to file ECR and pay dues for the wage month of Sept 2020 within due date?
	Establishment will be eligible for the ABRY benefits only if the ECR for wage month of September 2020 is filed on or before 15th December 2020. If ECR for September, 2020 is filed after 15.10.2020 but up to 15.12.2020, then reference base of employee will be the number of Contributory UANs in the ECR for the wage month of September 2020, or the number of employees in previous wage month for which ECR was filed up to 11.11.2020, whichever is higher. Detailed illustration is provided in Q. no. 33.
6	What are the eligibility criteria of establishments for getting the benefit of contributions from Central Govt.?
	<ul style="list-style-type: none"> ➤ 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) ➤ For new establishments getting covered & registered under EPF & MP Act, 1952 from any date during validity period of this Scheme from 01.10.2020 to 30.06.2021, the reference base of employees shall be treated as Zero and benefits can be availed for all new eligible employees.
7	Who is “new employee” for the purpose of ABRY?
	“New employee” means any employee drawing EPF Wages less than Rs 15000 per month– <ol style="list-style-type: none"> (i) Who was not working in any establishment and did not have a Universal Account Number prior to 01st October, 2020 and 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 exited from employment during 01.03.2020 to 30.09.2020 from any establishment, such date of exit being recorded in UAN and who joins in any EPFO registered establishment on or after 01.10.2020 and up to 30.06.2021.
8	What if the establishment is a contractor who remits PF dues through the payment received from principal employer?
	In case any eligible establishment (including establishments getting covered & registered after commencement of this Scheme) is a contractor providing manpower to one or more Principal Employers, then the employer’s share of contributions of new employee shall not be claimed from the Central Government under this Scheme for any wage month if the same is claimed or received from the Principal Employer concerned. If any such

	amount of employer's share is claimed from Central Government under this Scheme and also claimed from Principal employer, the same shall be liable to be refunded to the Central Government.
9	Do the establishments have to maintain minimum number of employees for receiving ABRY benefit?
	The establishment must continue to maintain minimum number of additional new employees with respect to the reference base for availing benefit under the scheme in any wage month. In case the employer does not maintain minimum additional new employees with reference to reference base in a particular month, the benefit of employer's share and/or employee share (as the case may be) will not be admissible for that month. 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. Detailed illustration is provided in Q. no. 31.
10	Can a PMRPY beneficiary employee also claim subsidy under this scheme?
	If any new employee is already a registered beneficiary under PMRPY/PMRPY, no benefit in respect of such new employee shall be available under ABRY.
11	What if an employee satisfies all the conditions of this scheme but after few months his/her monthly EPF Wages exceeds Rs.14999/- ?
	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.
12	What is the scale of benefit amount and its eligibility criteria?
	The Central Government will provide subsidy for maximum 24 wage months in respect of new employees engaged on or after 1.10.2020 and up to 30.06.2021, at the following scale: <ul style="list-style-type: none"> ➤ For Establishments employing up to 1000 employees' (contributing EPF members with UAN) in wage month September, 2020: <p style="margin-left: 40px;">Entire employees' contribution (12% of employees' EPF wages or as per statutory rate applicable to establishment) and employers' contribution (12% of employees' EPF wages or as per statutory rate applicable to establishment) of new employees</p> ➤ For Establishments employing more than One Thousand (1000) employees' (contributing EPF members with UAN) in wage month September, 2020: <p style="margin-left: 40px;">Only employees' contribution (12% of employees' EPF wages or as per statutory rate applicable to establishment) of the new employee.</p>
13	What if an establishment had less than 1000 employees in ECR for September, 2020 but subsequently its employment strength exceeds 1000? Will it continue to get the support towards employer's share?
	An establishment will continue to get support of employer's share even if the number of contributing EPF members with UAN exceeds 1000 in any wage month during the scheme period.
14	What if an eligible employee changes job during the scheme period?
	Job change/mobility of an eligible new employee from one EPFO registered establishment to another EPFO registered establishment will not affect his / her eligibility provided that the establishment to which such employee moves is also an eligible establishments under this scheme. However if an eligible new employee who was receiving subsidy benefit by virtue of working in an eligible establishment gets employed in any ineligible establishment for say 3 months then he will not be eligible to get benefit for those 3 months.
15	What are the documents required to be submitted by eligible establishments and employees to avail this scheme?
	<ul style="list-style-type: none"> ➤ To implement ABRY, EPFO has deployed electronic facility on Employer's portal ➤ Establishments have to declare reference base of employees and update Form 5A to register the establishment and register its "new employees" on the Portal. ➤ At the time of submission of the ECR on month to month basis, the employer shall be required to certify correctness of information furnished electronically in ECR in the certificate and declaration deployed with ECR.

16	How will a new employee be benefitted by this scheme?
	The monthly employee's EPF contribution @ 12% of monthly wage which is liable to be deducted from wage of employee is now to be paid by the Central Govt. in the EPF account of new employees of eligible establishments. So there will be no deduction from wages of new employee so he/ she will have a higher take home salary.
17	How an employer of eligible establishment benefitted by this scheme?
	Employer of eligible establishment is not required to pay his share of EPF and EPS contribution @ 12% of monthly wage of new employees of his establishment provided total number of employees in his establishment is up to one thousand (1000) in wage month of September, 2020. So the employer saves this money. This also incentivizes employers of all eligible estts to retain all their new employees at higher take home pay.
18	Can you illustrate the monetary benefit to an Employee and Employer under this scheme?
	Consider the following illustration: Assumptions: <ul style="list-style-type: none"> ➤ There are 500 employees in an establishment as per the ECR of Sep 2020. ➤ 100 "new employees" join the establishment in the month of Oct 2020, each drawing monthly wage of Rs 10,000. Benefits: <ul style="list-style-type: none"> ➤ As per this scheme employee's share of 12% (Rs 1200) will not be deducted for PF contribution for 24 wage months subject to estt satisfying the eligibility conditions. Thus each of the 100 new employees will earn an extra amount of Rs 28,800 (Rs 1200 * 24 months) till Sep 2022. ➤ Establishment will also save on Rs 1200 towards employer's PF contribution for each new employee. Thus he will be saving a total of Rs. 28,80,000 (Rs 1200*24 months* 100 new employees) in the next 2 years.
19	Will Central Govt. bear entire liability under EPF & MP Act, 1952 for eligible employees of eligible establishment?
	The Central Government shall bear the PF liability of new employees as detailed in question number 12. The employer of eligible establishment shall continue to pay the EDLI & EPF admin charges for all employees as well as EPF & EPS contribution for employees other than new employees.
20	Whether this scheme is applicable to new employees in exempted establishment?
	Yes, Provided that the establishment meets the eligibility condition as mentioned in Q.6.
21	Whether EPF & EPS contribution of all employees of eligible establishment are paid by the Central Govt.?
	No, only for those employees who satisfy the conditions to be treated as new employees as mentioned in answer to Q.7
22	What happens if new employee's share of EPF is deducted from salary by the Employer?
	If Employer deducts employee's share from wages of employee & claims the amount from Central Govt., the employer is liable for appropriate legal action as per law apart from recovery of such amount.
23	Whether the employer is required to register for availing this benefit?
	The employer in relation to any eligible establishment shall register the establishment under this Scheme disclosing the reference base of employees through a link in the Employer's login on EPFO Unified Portal.
24	Is the employer required to file separate ECR for the eligible employees?
	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 including new employees. Any revision/correction/modification in such ECR shall not be allowed for claiming any enhanced benefits at any future date.
25	Is the employer required to file any other information other than ECR?
	The Form 5A (Ownership return) should contain particulars of all branches and departments of the establishment and also code numbers, if any, taken for administrative convenience for the branches. The employer can update Form 5A online using his approved Digital Signature Certificate (DSC) and he also needs to submit declaration as per the format mentioned at Para 9 (xiii) of the scheme.

26	Whether the contributions amount has to be initially paid by the establishment and thereafter reimbursed by Central Govt.?
	Once ECR is uploaded by an employer of eligible establishment, the challan will separately show such amounts of employees' and employers' contributions as Central Govt. relief due under this Scheme in respect of new eligible employees and the remaining amount payable by the employer. After the employer remits the payment due from him as reflected in challan as noted above, the EPF & EPS contributions in respect of eligible employees will be credited directly in their respective Aadhaar seeded UAN by the EPFO from funds allocated by the Central Government.
27	What is the responsibility of employer for availing the benefits?
	The employer must ensure to file correct information, statement or declaration for total number of employees, disbursement of wages, and amount of wages in the ECR and full details of establishment in Form 5A. The employer is required to file a certificate/declaration at the time of ECR submission.
28	What if employer furnishes incorrect information?
	If it is revealed that the information furnished or declaration made electronically in ECR or Form 5A or otherwise are false/incorrect, then the employer will be liable to refund the relief amount and also face the penal consequences for such contravention under the EPF & MP Act, 1952.
29	How the reference base and minimum number of employees' criteria will be fulfilled of a single establishment having multiple PF code numbers?
	<p>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. The same is explained in the following illustration:</p> <ul style="list-style-type: none"> • M/s XYZ is an establishment • It has 3 EPF Code numbers viz., 1111, 2222 and 3333 • Employment strength as per 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. He should declare the reference level as above 1000. However for counting new employees under the three codes the level 400, 40 and 600 respectively will be compared but as per declared Reference level above 1000, each code will have to add 5 employees and will get only the employee share.
30	If any new establishment gets registered with EPFO between 01.10.2020 to 30.06.2021 and that establishment registers voluntarily with less than 20 employees and continues to maintain less than 20 employees during the validity period of this Scheme. What are the conditions applicable to such establishment if the employer registers under this scheme?
	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.
31	How can an establishment assess its eligibility on the basis of count of new employees?
	<p>Situation A</p> <ul style="list-style-type: none"> • M/s XYZ is an establishment • Employment strength as per ECR for Reference wage month = 50 • Total new employees in October, 2020 >= 2 • Total employees in October, 2020 >= 52 • Whether eligible for benefit= Yes <p>Situation B</p>

	<ul style="list-style-type: none"> • M/s XYZ is an establishment • Employment strength as per ECR for Reference wage month = 51 • Total new employees in October, 2020 >= 5 • Total employees in October, 2020 >= 56 • Whether eligible for benefit= Yes
32	In which case can an establishment be ineligible for the benefits despite hiring new employees?
	<p>Example A</p> <ul style="list-style-type: none"> • M/s XYZ is an establishment • Employment strength as per ECR for Reference wage month = 50 • Total new employees in October, 2020 >= 4 • Total employees in October, 2020 >= 51 • Whether eligible for benefit= No, because in this case establishment needs to maintain at least 50+2=52 employees to be eligible for benefits. <p>Example B</p> <ul style="list-style-type: none"> • M/s XYZ is an establishment • Employment strength as per ECR for Reference wage month = 51 • Total new employees in October, 2020 >= 10 • Total employees in October, 2020 >= 55 • Whether eligible for benefit= No, because in this case establishment needs to maintain at least 51+5=56 employees to be eligible for benefits.
33	How to count employees for establishing reference base for establishments who have failed to file ECR and pay dues for the wage month of Sept 2020?
	<p>Counting of new employees is explained with the following illustration:</p> <ul style="list-style-type: none"> • 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
34	An employee with UAN 101234567890 made exit from employment of establishment- M/s XYZ on 30.12.2019 and joined in establishment- M/s RST on 01.02.2020 and left this establishment on 31.07.2020. Thereafter he joined in establishment- M/s PQR on 01.10.2020 with monthly wage of Rs.14000/- Whether he is eligible to get subsidy under this scheme?
	Yes.
35	What happens if employer has filed ECR for wage month of October and November, 2020 prior to deployment of facility for registration under this scheme?
	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 can be reimbursed through future adjustments.
36	How 24 months period for receipt of subsidy benefits will be counted for an eligible employee joining EPFO covered establishment in Jan 2021?
	<ul style="list-style-type: none"> • Suppose 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 EPF Wages below Rs.15000/-. • Mr. A will continue to get benefit for total 24 wage months up to December 2022

37	How percentage of subsidy benefits will be calculated based on employees in ECR for reference wage month?
	<p>A. If Employment strength as per ECR for reference wage month is ≤ 1000</p> <ul style="list-style-type: none"> • M/s XYZ is an establishment • Employment strength as per ECR for Reference wage month = 1000 • Total new employees in October, 2020 ≥ 5 • Total employees in October, 2020 ≥ 1005 • Amount of benefit= 24% of EPF Wages <p>B. If Employment strength as per ECR for reference wage month >1000</p> <ul style="list-style-type: none"> • M/s XYZ is an establishment • Employment strength as per ECR for Reference wage month = 1001 • Total new employees in October, 2020 ≥ 5 • Total employees in October, 2020 ≥ 1006 • Amount of benefit =12% of EPF Wages
38	Can an eligible establishment file ECR belatedly and still receive benefits under this scheme?
	<p>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. If an ECR is filed for a wage month beyond due date but within 60 days of close of the wage month then the liability of interest due u/s 7Q of the EPF& MP Act, 1952 shall be borne by the employer.</p>