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EPFO

AATMANIRBHAR BHARAT ROZGAR YOJANA (ABRY)

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.

Nature and scale of Incentive:

- Incentive for Employers of EPFO registered establishments & their New Employees with monthly wage less than Rs.15000/-
- Incentive is in form of payment of both employees & employer's contributions i.e. 24% of wages in r/o new employees in Estts employing upto 1000 employees & employee's EPF contributions i.e. 12% of wages in r/o new employees in estts 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 in form of EPF contributions 24 Wage months from date of registration of new employees

Beneficiaries:

- "New employee" means any employee drawing wages less than Rs 15000 per month-



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- ◆ 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 sin 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



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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-off date 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.



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Procedure and Instructions for availing benefits under this Scheme:

To implement ABRY, EPFO has deployed electronic facility on Employer's portal

- The employer has to update Form 5A, disclose the reference base of employees through a link in the Employer's login on EPFO Unified Portal to register under ABRY.
- Employer to obtain and verify declaration regarding previous membership from employees joining the establishment before registering such employee as "new employee" under ABRY.
- To avail benefits on month to month basis, declaration & ECR in respect of all employees is to be filed by employers
- Employer has to file one Electronic Challan cum Return (ECR) in respect of all employees including new employees for each wage month within 60 days of the close of that wage month. However, the employer shall be liable for belated submission of ECR and consequent liability of interest due u/s 7Q.
- Any revision/correction/modification in such ECR is not allowed to claim any enhanced benefit at any future date
- The employer shall not make any deduction towards employee's share of EPF contribution from the monthly wages of any new employee and disburse the wages without such deduction.
- Establishments working as contractors engaged in providing manpower to one or more principal employers shall not claim benefit of employers' share under this Scheme if the same is claimed or received from the principal employer.
- Employers and Establishments shall be responsible for the correctness of all particulars submitted for claiming ABRY benefit.

Progress under the scheme as on 30.06.2021

A total of 82,027 establishments involving a total of 21,99,852 employees have availed the benefit of Rs. 947 crore. This includes 18,78,771 new employees and 3,21,081 employees who had lost their jobs during the pandemic and have been re-employed.

For further details refer to Scheme Guidelines document accessible under Tab "ABRY" on homepage of EPFO website (www.epfindia.gov.in)