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PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN

MINISTRY OF OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT

NOTIFICATION

Islamabad, the 30th August, 2018

S. R. O. 1146(I)/2018.— The following draft of the Employees' Old-Age Benefits (Statutory Increase) Regulations, 2018, which is proposed to be made by the Board of Trustees in the exercise of the powers conferred by section 45 of the Employees' Old-Age Benefits Act, 1976 (XIV of 1976), is hereby published for information of all persons likely to be affected thereby and as required by the sub-section (1) of the said section 45 notice is hereby given that objections or suggestions thereon may for consideration of the Board be sent within thirty days from the date of publication of the draft regulations. Any objections or suggestions with respect to the draft regulations received within the stipulated time will be considered by the Board of Trustees, namely:—

Price : Rs. 10.00

[7258(2018)/Ex. Gaz.]

DRAFT REGULATIONS

1. **Short title and commencement.**—(1) These regulations shall be called the Employees' Old-Age Benefits (Statutory Increase) Regulations, 2018.

(2) They shall come into force at once.

2. **Definitions.**—(1) In these regulations, unless there is anything repugnant in the subject or context,—

(a) **"Act"** means the Employees' Old Age Benefits Act, 1976 (Act XIV of 1976);

(b) **"contribution"** means sum of money payable by the employer every month under the Act read with rule 3 (1) of the Rules of 1976, for statutory increase;

(c) **"due date"** means 15th of the next following month as defined under rule 3(2) of the Rules of 1976;

(d) **"Form"** means form annexed to these regulations;

(e) **"month"** means one calendar month for which contributions are payable;

(f) **"region"** means an administrative unit of the Institution with the specific territorial jurisdiction to collect contributions from the employers falling within its jurisdiction and to disburse benefits among the insured persons accordingly;

(g) **"regional head"** means the in-charge of the region;

(h) **"Rules of 1976"** mean the Employees Old Age Benefits (Contribution) Rules, 1976; and

(i) "statutory increase" means the increase on the amount of contribution of every month or part of month made by the employer after due date as contemplated under section 13 of the Act, read with rule 4 of the Rules of 1976.

(2) All other words and expressions used but not defined herein shall have the same meanings as assigned to them respectively in the Act and rules made there-under.

3. **Non-payment of contribution on due date.**—If the contribution is paid after due date, the regional head shall issue a notice on form SI-001 to the employer advising him to pay the statutory increase.

4. **Issuance of show cause notice.**—If the employer fails to deposit statutory increase or fails to respond satisfactorily within seven days of receipt of notice under regulation 3, the regional head shall issue a show cause notice on form SI-002 based on the delayed payments of contribution at the rates prescribed under the Act.

5. **Issuance of demand notice.**—If the employer fails to deposit the Statutory Increase or fails to respond satisfactorily within fifteen days of receipt of show cause notice under regulation 4, the regional head shall issue a demand notice on form SI-003 based on the delayed payments of contribution at the rates prescribed under the Act.

6. **Recovery of arrears.**—If the employer fails to pay the statutory increase within fifteen days of receipt of demand notice under regulation 5, the matter shall be referred to the Assistant Collector for recovery of demanded statutory increase, who shall proceed in the same manner as if the matter is referred to him under sub-regulation (1) of regulation 8 of Employees' Old-Age Benefits' (Verification) Regulations, 2007.

7. **Computation of statutory increase.**—(1) The formula for computation of Statutory Increase for unpaid and delayed contribution shall be as set out in the table below:—

TABLE

Number of Months by which contribution is delayed	Statutory increase on unpaid or delayed contribution
(1)	(2)
1	2%
2	4%
3	6%
4	8%
5	10%
6	12%
7	14%
8	16%
9	18%
10	20%
11	22%
12	24%
13	26%
14	28%
15	30%
16	32%
17	34%
18	36%
19	38%
20	40%
21	42%
22	44%
23	46%
24	48%
25	50%

Note.— In no case shall such increase exceed fifty percent of the amount due.

(2) Statutory increase under Employees' Old-Age Benefits (Verification) Regulations, 2007 shall be computed in the manner specified in sub-regulation 7(1).

8. **Saving.**—Any amount of statutory increase collected, recovered, notice given, proceedings commenced or any other actions already taken shall be deemed to have been validly done under these regulations.

SI-001

[See regulation 3]

EMPLOYEES' OLD AGE BENEFITS INSTITUTION

Ref._____

Date_____

M/s._____

_____

_____

SUBJECT:—*Non Payment of Statutory Increase*

As per sub-rule (2) of rule 3 of the EOB (Contributions) Rules, 1976 read with section 13 of the Employees' Old Age Benefits Act, 1976, the contribution payable under the said Act shall be paid not later than the 15th of next following month. The delayed payment is subject to statutory increase @ 2% up to 50% of the amount payable as contribution under the Act, for every month or part thereof for which the amount is in arrears as per rule 4 of the said Rules read with section 13 of the Act.

We acknowledge receipt of the contribution for the month(s) of by mentioning that the same has been paid after the due date. Therefore, statutory increase @ 2% of the amount payable as contribution under the Act is also payable.

You are, therefore, requested to pay the statutory increase within seven days of the receipt of this communication.

Regional Head

SE-002
(See regulation 4)

EMPLOYEES' OLD-AGE BENEFITS INSTITUTION

Ref._____
Date_____

M/s._____
_____
_____

SUBJECT:—*Show Cause Notice u/s 13 of Employees' Old-Age Benefits Act, 1976*

The details of contribution(s) paid by you during the period from_____ to_____ shows that the contribution(s) for _____ month(s) (detail given overleaf) was/were paid after the due date(s).

2. A sum of Rs._____ has not been paid as statutory increase under section 13 of the EOB Act, 1976 read with rule 4 of the Employees' Old Age Benefits (Contributions) Rules, 1976 for _____ month(s) during the said period.

4. You are, therefore, required to pay the said amount of Rs._____ or show cause within fifteen days of receipt of this notice.

Regional Head

Details of Contribution paid after Due Date

(From_____ to _____)

Month	No. of insured persons	Employer's share of contribution	Insured persons' share of contribution	Total amount	PR-03 No.	Date	Bank Branch	S. L. payable
1	2	3	4	5	6	7	8	9

SI-003

(see regulation 5)

EMPLOYEES' OLD-AGE BENEFITS INSTITUTION

Ref. _____

Date _____

M/s _____

_____

_____

SUBJECT:—*Demand Notice u/s 13 of Employees' Old-Age Benefits Act, 1976*

1. The details of contribution(s) paid by you during the period from _____ to _____ shows that the contribution(s) for _____ month(s) (detail given overleaf) was/were paid after the due date(s).

2. A sum of Rs. _____ has been determined as statutory increase under section 13 of the EOB Act, 1976 read with rule 4 of Employees' Old Age Benefits (Contributions) Rules, 1976 for _____ month(s) during the said period.

4. You are, therefore, required to pay the said amount of Rs. _____ within fifteen days of receipt of this notice.

5. In case of non-payment of amount mentioned above, it shall be recovered as arrears under the Land Revenue Act, 1967 (W.P. Act XVII of 1967).

Regional Head

Details of Contribution paid after Due Date

(From _____ to _____)

Month	No. of insured persons	Employer's share of contribution	Insured persons' share of contribution	Total amount	PR-03 No.	Date	Bank Branch	S.I. imposed
1	2	3	4	5	6	7	8	9

No. 13(2)/2018-EOBI

MIR REHMAN,
Deputy Secretary (HRD-I).

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