

## NATIONAL FERTILIZERS LIMITED CORPORATE OFFICE, NOIDA HR DEPARTMENT

No.NFL/CO/HR/EPS-95/2023/161

Dated: 08.02.2023

### CIRCULAR

Sub: Submission of 'Joint Option Form' under Para 11(3) and Para 11(4) of Employees' Pension Scheme, 1995 as per direction given by Hon'ble Supreme Court vide Order dated 04<sup>th</sup> November, 2022.

- 1. This has reference to the Hon'ble Supreme Court's Order dated 04.11.2022 regarding Employees' Pension Scheme-1995 (EPS'95).
- 2. National Fertilizers Limited (NFL) is an exempted establishment. As per para 44(ii) of the Order, amendment to the Pension Scheme brought about by the notification No. G.S.R 609 (E) dated 22.08.2014 shall apply to the employees of the exempted establishments in the same manner as to the employees of the regular establishments.
- 3. Accordingly, as per para 43 read with para 44(iv) of the Hon'ble Supreme Court's Order, serving employees who are members of EPS-95 and employees who have exited the Pension Scheme after 01/09/2014 and could not exercise the option, as contemplated in the proviso to pre-amended paragraph 11(3) and amended paragraph 11(4) of the Pension Scheme to contribute to EPS-95 on actual salary, are also eligible for submission of joint option for availing pension on higher salary. However, no instructions / guidelines have been issued by EPFO in respect of this category of employees yet.
- 4. As a precautionary compliance and in order to meet the deadline stipulated in the aforesaid Order, it has been decided to seek option from eligible employees/ex-employees as required under pre-amended paragraph 11(3) and amended paragraph 11(4) of the EPS'95 for claiming pension on actual salary i.e. exceeding statutory wage limit decided by EPFO from time to time under the Employees' Pension Scheme from 16-11-1995 or from the date of joining as member of Employees' Pension scheme.
- 5. All the eligible employees /ex-employees desirous of exercising the option are required to fill the attached Joint Option Form (Annexure-A & B) and submit hardcopies in original (in triplicate) to HR Head of their Units where they are presently working or from where they separated from the services of NFL for onward submission to Regional EPFO Office.
- The last date of receipt of Joint Option Form complete in all respect is 15.02.2023 at HR Departments of concerned Unit/Office where the employee is presently working or from where the ex-employee separated from service of NFL.
- 7. Employees /ex- employees, who have joined NFL from other organization(s) and were members of EPS'95 as on 01.09.2014, are required to fill both the **Annexures** i.e. A & B.
- On acceptance of joint option by EPFO, 8.33% of employer's contribution on actual salary along with interest prescribed by EPFO or contribution as mandated by EPFO

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will be required to be remitted to EPFO within the timeline, if any, prescribed by EPFO, in this regard. Ex-employees who exercise the option and have already withdrawn the Provident Fund from NFL Employees' Provident Fund Trust shall have to arrange the funds for payment of arrears to EPFO, within the prescribed time. Mode & manner of deposit of arrears shall be informed as when the same is prescribed by EPFO.

- Ex-employees / EPS-95 Pensioners may also note that revision in EPS-95 Pension
  may take considerable time as the pension payment under EPS-95 is made by the
  concerned office of the EPFO and is beyond the control of employer.
- 10. The actual monthly salary data from 1995 onwards as available in records is being collated/compiled and shall be made available to the regular / separated employees shortly, for validation of data and corrections, if any.
- 11. All the employees/ex-employees of NFL are requested to visit NFL's website <a href="https://www.nationalfertilizers.com">www.nationalfertilizers.com</a>. No hard copies are being circulated. Employees / exemployees willing to avail higher pension on actual wages by depositing contribution and arrears along with interest may download the Join Option Form, fill in the required fields and submit it to HR Heads of their Unit/Officer where they are presently working or from where they separated from the services of NFL, latest by 15.02.2023 positively either by hand or through Speed Post. Non-receipt of any communication will be treated as not exercising the option for higher pension and NFL will not be responsible for such consequences.

**Disclaimer:** All concerned please note that this Joint Option Form is being issued for the purposes of timely implementation of Hon'ble Supreme Court's Order dated 4th November 2022, only to adhere to the time limit of four months directed in the Order. Since EPFO is yet to issue any format for Joint Option, the present Joint Option Form is subject to any clarification(s)/guideline(s)/circular(s) that may be issued by EPFO from time to time, including re-submission of Joint Option as directed by EPFO.

The Joint Option submitted by eligible employee/ ex-employee does not confer any right to receive higher pension nor does it create any liability / obligation of any kind for NFL as Employer in case the format is not accepted / entertained by EPFO.

(Dinesh Sood) Executive Director (HR)

To

All concerned.

#### Copy to:

- 1. All Unit Heads.
- 2. All HR Heads.
- All Zonal Managers.
- DGM(IA/MS/CA), CO,Noida/CM(CS)
- GM(Tech./Project)/GM(HR), RFCL,
- 6. CGM(F&A/Mktg./HR/IT/Matls, CO, Noida.
- 7. ED(Mktg.)/CGM(Matls.), CO, Noida.
- 9. Director (Mktg./Finance/Technical)/CVO, CO, Noida.
- 10. CM(HR), CMD Secretariat.



To.

The Regional Provident Fund Commissioner Employees Provident Fund Organization	

Sub: Joint Option under pre-amended paragraph 11(3) and amended paragraph 11(4) of Employees Pension Scheme, 1995 in pursuance of the Hon'ble Supreme Court's order dated 4th November 2022 in the matter 'Employees Provident Fund Organisation & Anr. etc. vs. Sunil Kumar B. & Ors. etc.; SLP No. 8658-8659 of 2019'

Sir / Madam,

Reference is invited to Para 43 and Para 44 (ii) & (iv) of the above-referred judgement dated 4th November 2022 of the Hon'ble Supreme Court of India in the matter 'Employees Provident Fund Organisation & Anr. etc. vs. Sunil Kumar B. & Ors. etc.; SLP No. 8658-8659 of 2019', whereby the eligible employee/ex-employee and his/her employer are required to submit a joint option under pre-amended paragraph 11(3) and amended paragraph 11(4) of the EPS'95 within a period of 4 months from the date of judgement.

- 2. As a precautionary compliance and in order to meet the deadline stipulated in the aforesaid judgement, we (employee/ex-employee and employer) hereby submit the joint option form as required under pre-amended paragraph 11(3) and amended paragraph 11(4) of the EPS'95 for claiming pension on actual salary, i.e. exceeding statutory wage limit from time to time decided by EPFO under the Employees' Pension Scheme from 16-11-1995 or from the date of joining as Member of Employees' Pension scheme, i.e. retrospectively under EPS'1995.
- 3. Particulars of the employee(s) are as under:-

S. No.	Particular	Details
1.	Name	
2.	EPS Account Number / Member ID	
3.	EPS Account Number of Previous organization (if any)	
4.	Aadhaar Number (attach self-attested copy)	
5.	Date of Birth	
6.	UAN Number	
7.	PPO Number (If any) (attach self-attested copy)	
8.	Date of Joining Under Employees' Pension Scheme 1995	
9.	Date of Leaving service or attaining the age of 58 years whichever was earlier (if applicable)	



10.	Address Correspondence	for	
11.	Contact / Mobile Number		
12.	E mail ID:		

# Declaration by Employee / Ex-employee



It is certified that immediately after joining National Fertilizers Limited, I had been contributing towards the Provident Fund on my actual salary / wages and an equal amount was being contributed to my Provident Fund by the employer as provided under Para 26 (6) of EPF Scheme 1952. It is to further certify that an amount @ 8.33% of the statutory wage ceiling i.e. Rs.15000/- (earlier Rs.5000/- or Rs.6500/-) out of the employers' contribution had been remitted every month towards Employees' Pension Scheme 1995 since 16th November 1995 or the date of joining whichever is later.

by ant for diverting/depositing 8 33% of my actual salary/wages out of

employer's contribution towards the pension fund (after adjusting the amount already diverted/deposited in pension fund) from the date of joining the EPS' 95 till my attaining the age of 58 / 60 years/ VRS / resignation.
[Tick (✓) whichever is applicable]
Since I have already withdrawn entire Provident Fund on my retirement/VRS/resignation, I am ready to pay the differential amount along with the up to date interest that I had taken/withdrawn after my retirement / VRS / resignation; In case my Provident Fund amount (out of the Employer's contribution) falls short on account of non-refundable advance, I am ready to pay the differential amount that I had taken / withdrawn along with the due interest.
Thus making me eligible for drawing pension on the basis of my actual salary / wages instead of being based on the statutory wage ceiling as declared by EPFO from time to time.
That I retired on attaining the age of 58 years for the purpose of EPS 1995 after 01.09.2014 on (Strike out if not applicable)
I also undertake that if any other legal formality is required in this regard, I am ready to do accordingly.
I shall also be ready to bear any financial liability arising out of the option availed for higher pension on actual salary / wages.
Place:- Signature
Name :
Date:-



# Declaration by the Employer/Establishment

Mr./Mrs.	, having EPF Account No	was/is
an Employee of NEL	He/ She has contributed to the Provide	nt Fund on his/her
actual salary/ higher w	ages, as per the terms of Para 26(6) of	the EPF Scheme
1952 This establishm	ent has no objection if an amount of	8.33% on his/her
actual salary/higher w	rages is diverted/deposited from his/h	er Provident tund
towards his/her Pensic	on Fund from the date of commencement	ent of the Scheme
i a 16/11/1995 or from	n the date his/her salary exceeded the	e statutory limit of
from the date of joining	a the scheme, whichever is later, along	g with the interest
upto the date of payme	ent to till date or upto date of retirement/	/RS/resignation.

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## **Disclaimer**

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NAME OF AUTHORIZED SIGNATORY

SIGNATURE WITH ESTABLISHMENT SEAL





To be filled by the employee/ ex-employee who joined NFL from any other organization in which they were member of EPS' 95:

(Separate Sheet should be filled for every previous organization in which employee was member of EPS'95)

S. No.	Particulars	Details
1	Name	
2	Previous Establishment Name	
3	Previous Establishment Address	
4	Previous Establishment PF Code	
5	PF Account is held by: (Name of EPF Office / PF Trust)	
6	Date of Joining EPS'95 in Previous Establishment	
7	Date of Exit EPS'95 in Previous Establishment	
8	EPS number of Previous Establishment	
9	UAN of Previous Establishment	

Supporting PF Slip indicating EPS number and UAN should be attached and self-attested.

The above particulars are correct, and I am liable to bear if any consequence arises based on the above declared facts.

Place:- Signature

Date:- Name:

CPF No.:

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NAME OF AUTHORIZED SIGNATORY

SIGNATURE WITH ESTABLISHMENT SEAL