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**EPFO, HEAD OFFICE**  
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT  
OF INDIA  
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[www.epfindia.gov.in](http://www.epfindia.gov.in)



No. WSU/2023/19/Para 26(6)(E-108547)

Date: 02.06.2023

To,  
All ACCs (Zones)  
All RPFC-Is/ OIC  
**Sub: Instructions for regulating joint request under paragraph 26(6) of EPF Scheme 1952- reg.**

Madam / Sir,

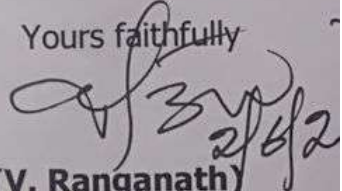
Please refer to the above subject.

- Paragraph 26 (6) of the Employees' Provident Funds Scheme, 1952 ("Scheme", hereafter), provides for the enrolment of an employee as a member of the Scheme whose monthly pay is more than the statutory wage ceiling (presently Rs.15,000/- per month), i.e. who is excluded from the mandatory membership of the Scheme. The paragraph also enables a member of the Scheme to contribute on actual (higher) pay in a specified manner.
- Joint requests under Paragraph 26 (6) will henceforth be made and allowed as follows:
  - Any employee who intends to become a member of the Scheme and contribute to it on actual (higher) pay exceeding the statutory limit (presently Rs. 15,000/- p.m.) shall submit a joint request with his employer in the attached *pro forma* application.
  - The said joint request will be made through the employer to the jurisdictional Regional Office.
  - The employer shall, further, undertake in the attached *pro forma* application to pay the administrative charges as payable on actual (higher) pay and to comply with all statutory provisions in respect of such employee.
- The manner in which such joint requests will be received and maintained by the EPFO Field Office is as follows:

- a. The employer shall submit the joint request and the undertaking in the *pro forma* application duly signed by the employee and the employer to the jurisdictional Regional Office digitally. The Regional Office will inform to the establishments under its jurisdiction about such a digital channel.
  - b. All such joint requests and undertakings received by the jurisdictional Regional Office shall be expeditiously processed.
  - c. An officer not below the rank of Assistant Provident Fund Commissioner will allow such member to contribute on actual (higher) pay or enroll such an employee as a member of the Scheme, as the case may be under intimation to the employer and the employee within 7 days of receipt of such joint request.
4. The above instructions are henceforth applicable in respect of the following employees:
- a. who will be enrolled in the Scheme hereafter,
  - b. existing members of the Scheme who may intend to contribute on actual (higher) pay in future when their wages exceed the then existing statutory wage ceiling.
5. All existing members who are already contributing on actual (higher) pay, if they have not submitted their joint requests and undertaking of the employer, can submit the same at the time of final claim settlement.

(This issues with the approval of CPFC)

Yours faithfully

  
(V. Ranganath)  
ACC (WSU)

Copy to-

1. All CBT members for kind information please.
2. PS to CPFC
3. Shri Samir Kumar Das, Under Secretary to Government of India, Ministry of Labour and Employment for kind information
4. FA & CAO, CVO, Director (PDUNASS) & ZTIs
5. All ACC (HQs) and ACCs at HO for information and necessary action
6. Rajbhasha section for providing Version in Hindi

**PRO FORMA FOR JOINT REQUEST UNDER PARAGRAPH 26(6) OF THE EPF  
SCHEME 1952**

To,

The Regional Provident Fund Commissioner

Regional Office...

I .....am an existing member of the EPF Scheme, 1952, having UAN ..... I have read and understood the provisions of paragraph 26(6) as well as the definition of 'pay' under paragraph 2 of the Scheme. I wish to contribute towards my EPF on actual (higher) pay exceeding the statutory wage ceiling (presently Rs 15,000/ per month) w.e.f. ....and accordingly, submit my option to contribute on my actual (higher) pay

**OR**

I..... having read and understood Para 26(6) and the definitions of 'pay' and 'excluded employee' as mentioned under Para 2 of EPF Scheme, 1952, hereby declare that I am an 'Excluded Employee' as per Para 2(f)(ii) of the Scheme and am not enrolled as a member of the Scheme as my 'pay' from the date of joining my establishment .....having PF Code.....has been above the statutory wage ceiling (presently Rs. 15,000/- per month). Now, I wish to become a member of the EPF Scheme, 1952 w.e.f.....and accordingly hereby exercise my option for the same. I undertake to contribute to the Employees' Provident Fund on actual (higher) pay.

I,....., being the employer as per the provisions of Section 2(e) of the EPF & MP Act 1952, in respect of the above-mentioned employee and am submitting a joint request for the purpose of enrolling the member/ existing member who has been paying contribution on actual pay exceeding statutory wage ceiling/ existing members whose actual pay exceeds statutory wage ceiling.

Place:

Signature of Employer

Name, Designation of the employer

Name & Signature of the employee

## UNDERTAKING BY THE EMPLOYER

I....., being the employer as per the provisions of Section 2(e) of the EPF & MP Act 1952, in respect of the above-mentioned employee, hereby undertake to pay the administrative charges payable at prescribed rates towards EPF contribution made by/ in respect of the said employee, including his/ her contribution on pay exceeding the statutory wage ceiling.

I further undertake to comply with all the statutory provisions under EPF & MP Act, 1952 and Schemes framed there under in respect of such employee with effect from.....

Place:

Date:

Signature of Employer

Name, Designation of the Employer

(For Office use)

OFFICE OF THE REGIONAL PROVIDENT FUND COMMISSIONER

The above Joint Request is accepted with effect from \_\_\_\_\_ with a direction to make necessary entries in the records of the establishment and the Account of the Employee/Member.

DA

AO

APFC

To

The Employer (Establishment) for information to member