

# Guidelines

## Checklist of conditions to see if we can taken any 80JJAA in FY 16-17

- |   |   |  |  |  |  |  |
|---|---|--|--|--|--|--|
| 1 | Number of employees has risen between 31.3.2016 and 31.3.2017 ? ( end of the year count ) | 31.3.2016 was<br>31.3.2017 was<br>Increase ? | <table border="1" style="width: 80px; height: 40px; margin: auto;"> <tr><td style="width: 50px; height: 15px;"></td></tr> <tr><td style="width: 50px; height: 15px;"></td></tr> <tr><td style="width: 50px; height: 15px;"></td></tr> </table> |  |  |  |
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|   |   |  |  |  |  |  |

if not, then balance working not required  
Increase of even 1 Number is sufficient to take this benefit

- |   |  |  |
|---|--|--|
| 2 | Salary is paid only by Cheque or Account Transfer or by NEFT / Digital media<br>No deduction for the months, in which, the salary is paid in cash,<br>So, you will have to make special 12 colm chart, where, you have to skip<br>the months, where the salary is paid in cash |  |
| 3 | Take only regular employees in calculation .   | Do not take contractor's pax                                   |
| 4 | Remember to exclude from the list employees<br>with Gross salary of more than 25000 pm   | must remember this   |
| 5 | Do not take employee who has completed over 3 years  | must remember this   |
| 6 | Do not take transferred people from group companies  | must remember this   |
| 7 | All have worked for more than prescribed period<br>a) 240 days in case of joinings in 16-17<br>b) 300 days in case of joinings in 15-16, who could not<br>complete the 300 days in last year, but completed these 300 days this year 16-17                                     | must remember this<br>must remember this<br>must remember this |

### Any Business except Garments

For this year FY 16-17	240 days	
	year closing date is	31/03/2017
	So, 240 days means who joined before	03/08/2016

For FY 15-16 Transition                      300 days  
for Transistion employees (joined  
in old year, completed 300 days this year )

- |    |   |
|----|---|
| 8  | You have to take "Gross Salary", and not the Net Salary, or the CTC   |
| 9  | Calculation has to be done for the "Net additional employees", beyond the last year closing Count of employees  |
| 10 | If the entire contribution of PF is entirely paid by the Govt, then exclude that person<br>( there is a scheme of the Govt for this, but very rarely used ) |
| 11 | If the employee has opted out of the PF scheme means he is "exempted"<br>employee, then exclude that person also  |
| 12 | Employee could be of any rank, any department, including office staff also  |

**Manpower Chart**

Number of Employees

Opening
Additions
Total
Exits
Closing as at end of that year

increase

Case 1	Case 2	Case 3	Case 4
		New co	
FY 16-17	FY 16-17	FY 16-17	FY 16-17
75	48	-	300
55	40	12	500
130	88	12	800
10	41	1	200
120	47	11	600

Positive                      Not allowed                      Positive                      Positive

Allowed for how many ?

45    11    300

