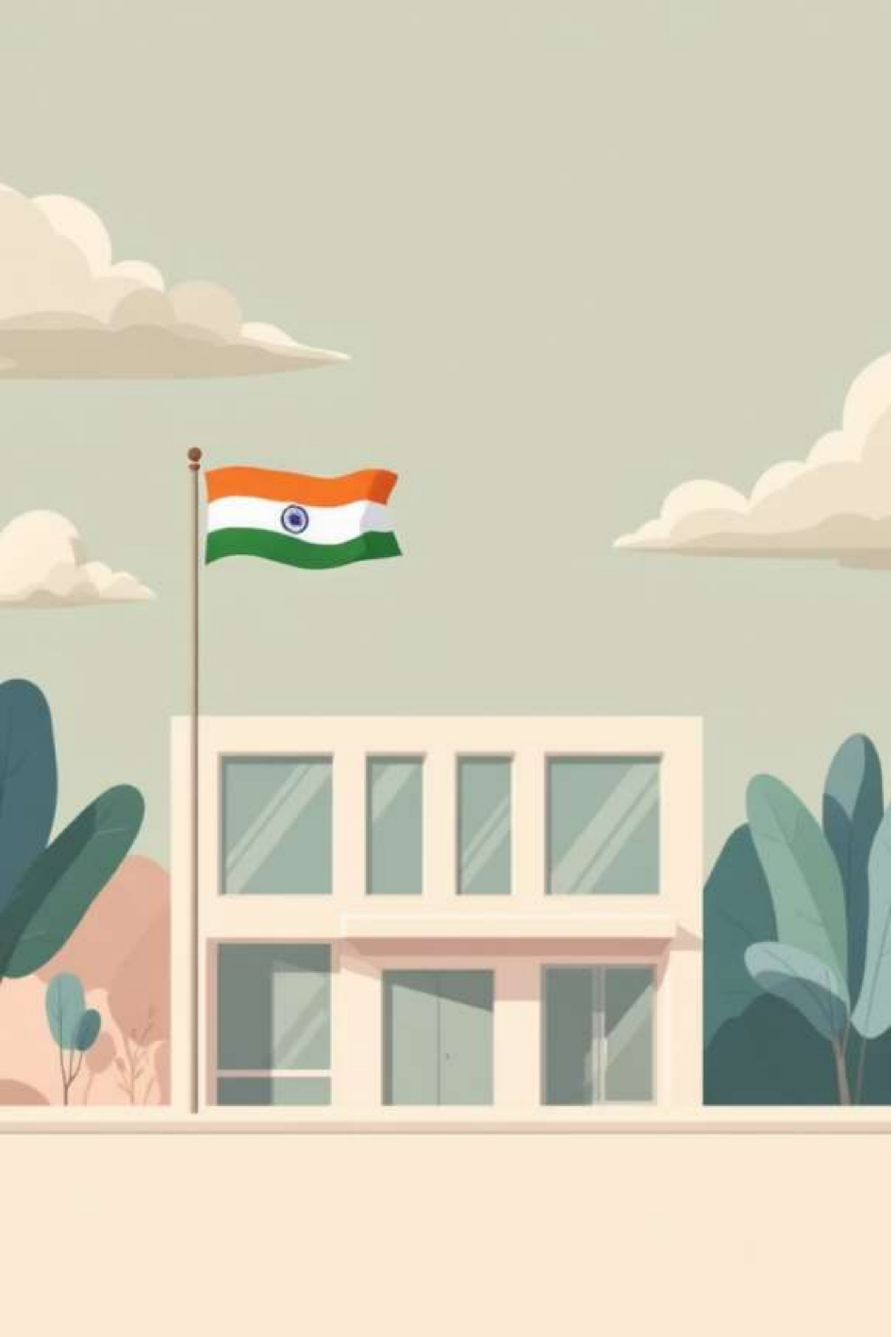

Unlock Growth with Employment Linked Incentive Scheme

Pradhan Mantri Viksit Bharat Rozgar Yojana

Effective from August 1, 2025

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A Game-Changing Initiative

₹99,446 Crore

Total budget allocation for employment generation

3.5 Crore Jobs

Expected formal employment creation over two years

Dual Focus

Supporting both employees and employers simultaneously

Announced in Union Budget 2024-25 as part of the Prime Minister's Package for Employment & Skilling, implemented through EPFO to boost formal workforce participation.

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Two-Part Incentive Structure

Part A: Employee Benefits

- Up to ₹15,000 for first-time EPFO members
- Paid in two installments over 12 months
- Includes financial literacy program

Part B: Employer Incentives

- Monthly incentives for additional job creation
- 2-4 years of continuous support
- Special benefits for manufacturing sector

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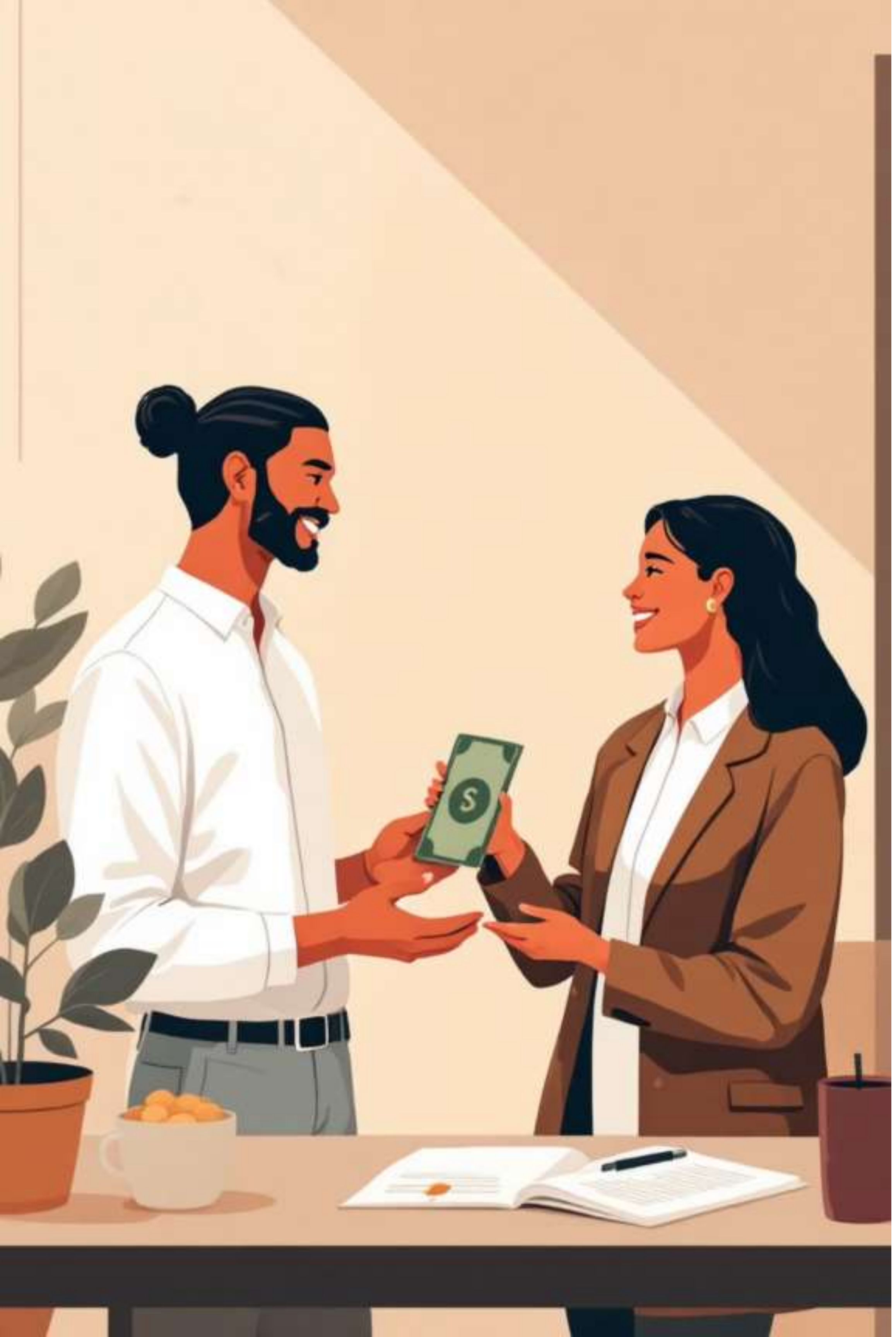


Part A: First-Time Employee Benefits

01

Eligibility Check

First-time EPFO member with UAN and Aadhaar authentication. Gross wage ≤ ₹1,00,000/month.

02

First Installment

₹7,500 after completing 6 months of continuous employment.

03

Second Installment

₹7,500 after 12 months plus completion of Financial Literacy Program.

Part B: Employer Incentive Structure

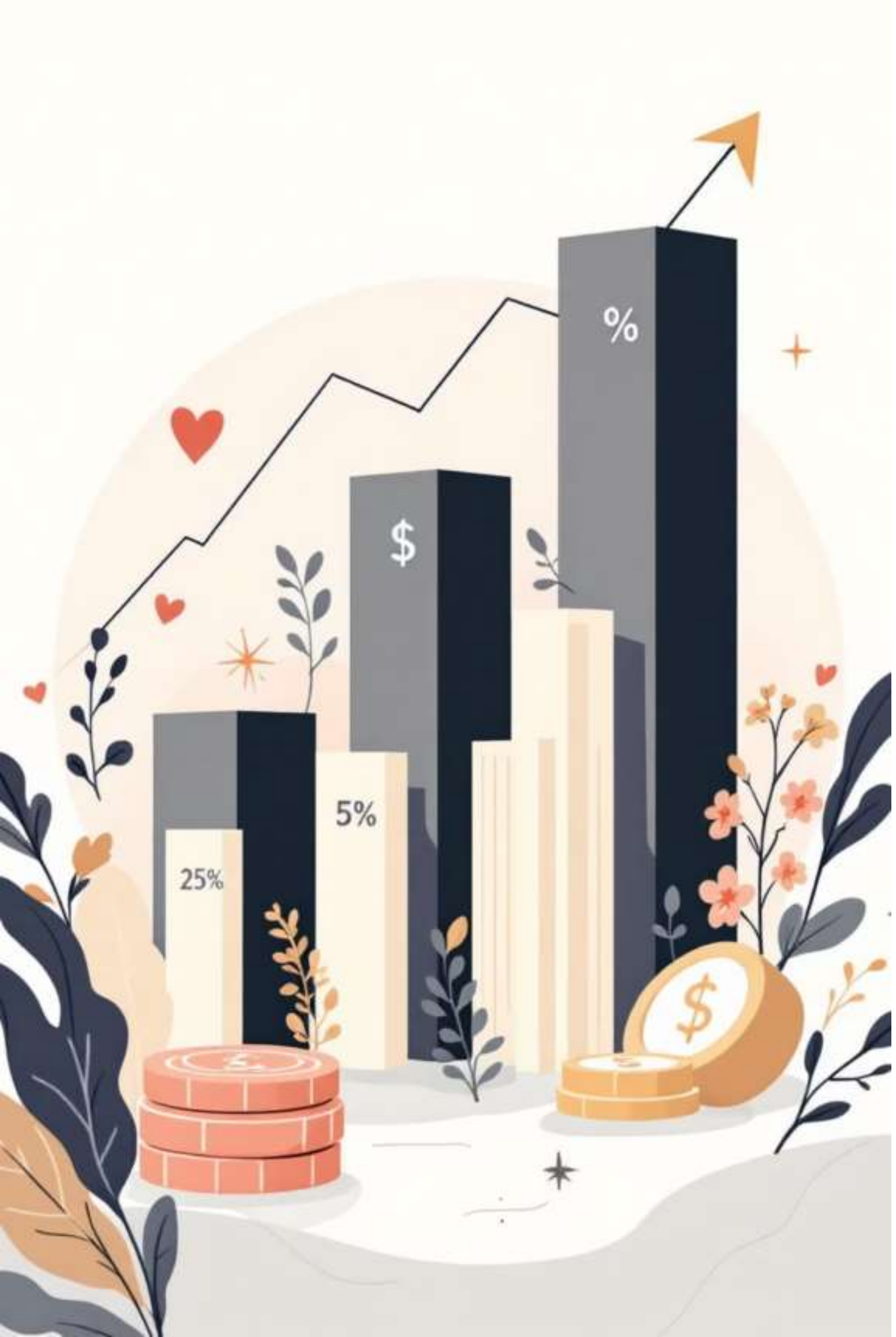
EPF Wage Slab per month	Monthly Incentive(per additional Employee)	Annual Benefit(per additional Employee)
Up to ₹10,000	Up to ₹1,000	₹12,000
₹10,001 - ₹20,000	₹2,000	₹24,000
₹20,001 - ₹1,00,000	₹3,000	₹36,000

Duration

- 2 years for all sectors
- 4 years for manufacturing

Threshold Requirements

- $\geq$2 jobs for baseline of $<$50 Employees
- $\geq$5 jobs for baseline of $\geq$50 Employees
- New establishment's registered for the first time in EPFO have Baseline of $\geq$20 Employees



Financial Impact: Real Numbers

₹28.80L	₹57.60L	100%
Non-Manufacturing	Manufacturing	Direct Credit
40 employees × ₹3,000 × 24 months	Same scenario extended to 48 months	Funds credited to PAN-linked account

Example: Company with 100 baseline employees adds 40 new hires at ₹20001 - ₹100000 per month wage. Manufacturing sector doubles the benefit duration . And the payment will be received in 6 monthly lump-sum instalment after filing the required documents.

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Strategic Advantages

Direct Revenue Stream

Financial incentives provide immediate cost offset for new hires.

Reduced Training Costs

Employee incentives boost retention and productivity.

Enhanced Compliance

Strengthens formalization and ESG positioning.

Manufacturing Boost

Extended 4-year benefits for manufacturing competitiveness.

Implementation Timeline

August 1, 2025

Scheme launch and registration begins

1

2

3

July 31, 2027

Registration period ends

Ongoing

Availment of Incentive Period

Key Requirements

- EPFO registration (existing or new)
- Aadhaar-authenticated UAN for employees
- PAN-linked bank account for incentives
- Timely ECR compliance

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Critical Compliance Points

→ Tax Implications

Incentives are taxable under Income Tax Act, 1961 unless exempted.

→ Combination with other schemes

Can be combined with other schemes like PLI ,MSME etc.

→ Fraud Prevention

Strict monitoring via EPFO with cross-verification through GST,MCA and ESIC.

→ Documentation

Accurate gross wage reporting in ECR from August 2025 onwards.

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Why Act Now

Baseline Assessment

Calculate current workforce and potential incentive opportunities.

System Alignment

Ensure EPFO registration, UAN authentication, and payroll compliance.

Strategic Planning

Develop hiring strategy to maximize scheme benefits and meet thresholds.

Act Now for Maximum Benefit

- With ₹99,446 crore total outlay and first-mover advantages, early registration ensures you capture the full potential of this transformational scheme . Since it is limited to the budgeted amount of ₹99,446 crore.
- Aligns with Viksit Bharat@2047 vision
- Enhances CSR & ESG positioning

How We Can Help.

Revenue Calculation

Eligibility & Baseline assessment

Policy Comprehension & Implementation

Registration & ECR filing support

End-To-End Compliance & claim management

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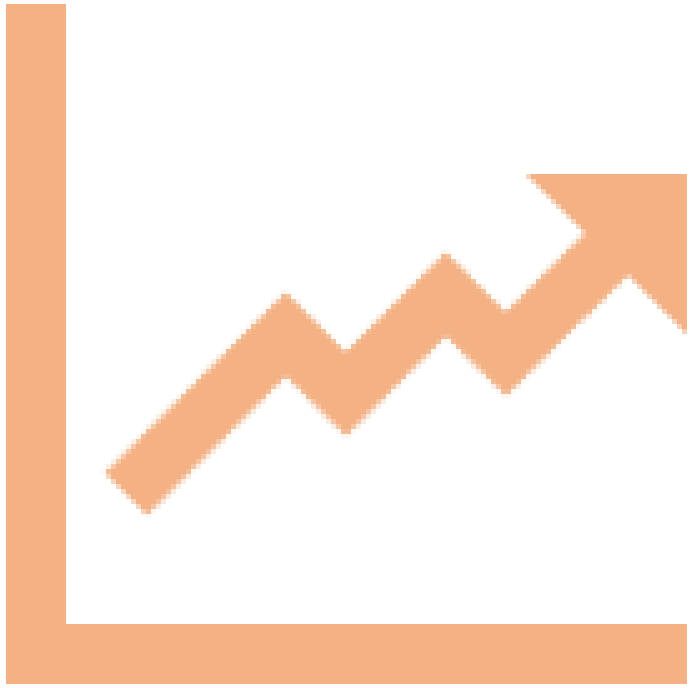

Let’s Unlock this Opportunity for your organisation

Schedule a Consultation

CA Arpit Gupta
+918090858505

CA INDIA
MITTAL GUPTA & CO
CHARTERED ACCOUNTANTS
www.mgcoca.co.in