

**PROVINCIAL EMPLOYEES' SOCIAL SECURITY
(CONTRIBUTIONS) RULES, 1966**

[Gazette of West Pakistan, Part I, 28th October 1966]

No. LAB-III-11-12/SS/66--- 12 October, 1966.--- With reference to the Government of West Pakistan, Labour Department's Notification No. SS-V-(1)/65, dated the 25th October 1965 and in exercise of the powers conferred by section 79 of the Provincial Employees' Social Security Ordinance, 1965 (West Pakistan Ordinance No. X of 1965), the Governor of West Pakistan is pleased to make the following rules:---

1. **Short title and commencement.**---(1) These rules may be called the Provincial Employees' Social Security (Contributions) Rules, 1966.

(2) They shall come into force at once.

2. **Definitions.**--- In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say---

- (a) "Ordinance" means the Provincial Employees' Social Security Ordinance, 1965.
- (b) "Schedule" means the Schedule appended to these rules;
- (c) "Rules" means the Provincial Employees' Social Security (Contributions) Rules, 1966;
- (d) "Section" means a section of the Ordinance; and
- (e) "Special Tax" means the Special Tax payable under section 70.

PART I

Social Security Contributions

3. Subject to the provisions of sub-rule (3) and rule 4, the rates of contributions payable by the employer in respect of each employee, consisting of the employer's contributions and the employees' contributions shall be as shown in the schedule.

4. (1) The employer shall show the amount of the contributions payable as follows:--

- (i) by increasing on a form of pay roll approved by the Institution for the purpose, the registration numbers of the secured persons against their names as shown thereon, together with the amount of the a employer's and employee's contributions applicable thereto and submit a true copy of such form to the Institutions; or

- (ii) by completing and submitting to the Institution a contribution schedule to be obtained from the Local Office of the Institution at which the employers is registered and which shall provide for the submission of such information as the Institution may, from time to time, require.
- (iii) In either case the period covered by the wages paid to such secured person shall be stated by the employer.

(2) The employer shall retain in his possession, for a period of not less than two years, a legible copy of each pay roll or contribution schedule so submitted and shall, on request by an official of the Institution authorised under sub- section (1) of section 22, produce any such copy for inspection.

(3) Where the provisions of the Minimum Wages Ordinance, 1961 (XXXIX of 1961), are applicable to any establishment and it is found that any wages paid are less than those specified in that Ordinance, contribution payable shall be calculated on the wages so specified in that Ordinance.

5 The employer shall submit to the Local Office of the Institution at which he is registered, the copies of pay rolls or contribution schedules referred to in rule 4(1), within fifteen days of the end of each month, or such extended period, not exceeding forth-five days, as the Institution may allow on good cause being shown for the extension, and at the same time shall pay, at the said Local Office, the total amount of the contribution shown thereon as due.

6. If any employer fails to pay the total amount of contribution within the period prescribed in Rule 5, the amount payable shall be increased by one-half per centum per day for each day after expiry of the prescribed date, subject to the maximum increase provided in sub-section (1) of section 23.

7. (1) When, in a accordance with the provisions of sub-section (9) of section 20, a competent public authority required the production of a certificate to the effect that the necessary contributions have been paid, the institution shall cause necessary examination of the relevant accounts and records to be made and if satisfied that no contributions are due, shall give the desired certificate.

(2) If on such examination it is found that any contributions are due, a statement of the contribution due, shall be given to the competent public authority, who shall thereupon deduct the contribution due from any amount due to the contractor or licensee and shall pay the amount of the said contribution direct to the Institution.

PART II

Special tax

8. (1) The rate of Special Tax shall be paid as shown in column 5 of Schedule.

(2) The provisions of rules 4,5,6 and 7 of these rules shall apply to the payment by any recovery of the Special Tax as they do to the payment of social security contributions.

(3) No part of the Special Tax shall be recovered from any employee.

PART III Safety and Hygiene

9. Where the Institution has reason to believe that an employer has failed to observe rules of safety or hygiene prescribed by or under any enactment, applicable to his establishment the Institution shall request the Inspector of Factories appointed under section 10 of the Factories Act, 1934 (XXV of 1934) to make such examination as appears to be necessary and the said Inspector shall thereupon make the necessary examination and submit a report in this behalf to the Institution, in writing, within fourteen days.

10. (1) A copy of the report submitted by the Inspector of Factories under rule 9, shall be sent to the employer concerned, who shall be given an opportunity of making any representation by registered post in regard thereto and the Commissioner, after considering any such representations, may, if he considers that the circumstances so warrant, direct by an order in writing, that the employer's contribution, as shown in column 2 of the Schedule shall be increased to such percentage, not exceeding twenty per centum as, in his opinion, is merited by the employer's failure:

Provided that no part of such increase shall be recovered from any employee.

(2) The increase so directed shall take effect from the date of the delivery of such direction at the address of the employer as registered by the Institution, and shall continue up to the date on which the Commissioner rescinds his direction on being satisfied that the employer is duly observing the rules of safety and hygiene prescribed under the law applicable to the employer's establishment.

SCHEDULE

Rates of Social Security Contributions and Special Tax expressed as proportions of the Employee's Wages

Class of employee	Social Security Contributions			Special Tax
	Employer's Contribution	Employee's contribution	Total	
1	2	3	4	5
	Per cent	Per cent	Per cent	Per cent
Remunerated at a wage less than Rs. 2 per day ..	6	Nil	6	2
Remunerated at a wage of Rs. 2 per day up to and including Rs. 20 per day	4	2	6	2

SCHEDULE

Rates of Social Security Contributions and Special Tax expressed as proportions of the Employee's Wages.

Class of Employee	Social Security Contributions			Special Tax
	Employer's Contribution	Employee's Contribution	Total	
1	2	3	4	5
Remunerated at a wage and including Rs. 40 per day	7%	Nil	7%	2%