Guidelines

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

1	Number of employees has risen betwee	n 31.3.2016 31.3.2016 was	
	and 31.3.2017 ? (end of the year cou	nt) 31.3.2017 was	
		Increase 2	

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 No deduction for the months, in which, the salary is paid in cash, So, you will have to make special 12 colm chart, where, you have to skip the months, where the salary is paid in cash

3 Take only regular employees in calculation.

Do not take contractor's pax must remember this

4 Remember to exclude from the list employees with Gross salary of more than 25000 pm

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

must remember this

a) 240 days in case of joinings in 16-17

b) 300 days in case of joinings in 15-16, who could not

complete the 300 days in last year, but completed these 300 days this year 16-17

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 (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" 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

Case 1	Case 1 Case 2 Case 3		Case 4	
	New c			
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	

itive Positive
itive

Allowed for how many?

45

11

300

FY 16-17: Section 80 JJAA calculations Any Business Except Garments

Pla	S No	Name of	Date of	Date of Date of No of Am		Amount of	mount of	
nt		the	Joining	Leaving	Days	Salary/wages/allowances		
		employee			worked	(yearly	total) in FY	16-17
						.,	•	
				(either that	in FY 16-17	Total for the	Less Cash	Non-Cash
				date , or say	and should	year	paid during	Salary
				"not left"	be more		the year to	
					than 240		him	
					days			
					31/03/2017			
а	b	С	d.	е	f=e-d			g
	1	SANDHYA N	01/05/2016	not left	(42,491)	123,490	96,000	27,490
	2	MEENA KUI	28/04/2016	not left	(42,488)	200,000	96,000	104,000
	3	AMIT KUMA	17/04/2016	not left	(42,477)	250,000	96,000	154,000
	4	KUMKUM D	06/05/2016	not left	(42,496)	115,958	96,000	19,958
						40 other eligib	ole employees	4,800,000
		Total						######

Name of the company

ABC Pvt Ltd

Summary for 80JJAA - for 3CD

year ending 31.3.2017

		Additional	Deduction
		wages	@ 30%
Permissible		5,105,448	1,531,634
Wages as			
per chart			
	Total	5,105,448	1,531,634

Deduction for FY 16-17 Deduction for FY 17-18 Deduction for FY 18-19 Total Benefit 1,531,634 1,531,634 1,531,634 4,594,902