



कर्मचारी भविष्य निधि संगठन

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

**EMPLOYEES' PROVIDENT FUND ORGANISATION**

(Ministry of Labour & Employment, Govt. of India)

मुख्य कार्यालय / Head Office

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Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi - 110 066.

File No: IWU/7/(25)/2017/ Clarification reg. Para 83/

Dated: 08 JUN 2017

To,

All Addl. C.P.F.Cs (Zones),  
All R.P.F.Cs -In Charge.

**Subject:-Definition of "International Worker" as given in Para 83 (2)(ja)(a) of EPF scheme 1952 and Para 43 A(1) (viii a) (a) of EPS 1995 -Regarding.**

Sir,

It has come to notice that Indian International workers on coming back to India are continued to be considered as International Worker and PF deductions are made accordingly by certain offices.


As per Para 83(2) (ja) "International Worker" means:-

- a) An Indian employee having worked or going to work in a foreign country with which India has entered into social security agreement and being eligible to avail the benefits under a social security programme of that country, by virtue of the eligibility gained or going to gain, under the said agreement.

A reading of the above definition clearly implies that an Indian employee will be treated as International Worker only when (i) he has worked or is going to work in a foreign country with which India has entered into Social Security Agreement and (ii) he is eligible to avail the benefits under a social security programme of the said foreign country.

Hence, Indian Expatriate Employees who do not fulfill the aforesaid two conditions and who comes back to work in India after having worked in a foreign country will fall under the definition of "employee" as given in section 2(f) of the EPF & MP Act and not of International Worker under Para 83(2) (ja) (a) of the EPF Scheme, 1952.

Yours faithfully,

  
(Dr. V.P. Joy)  
Central PF Commissioner

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