

No. - 57/03/2022-P&PW(B)/8361  
Government of India  
Ministry of Personnel, Public Grievances and Pensions  
Department of Pension and Pensioners' Welfare

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3<sup>rd</sup> Floor, Lok Nayak Bhavan, Khan Market,  
New Delhi, Dated the 25<sup>th</sup> October, 2022

**OFFICE MEMORANDUM**

**Subject: Emoluments for determining mandatory contributions under National Pension System in respect to Central Government employees covered under NPS.**

The undersigned is directed to say that Department of Pension and Pensioners' Welfare has notified the Central Civil Services (Implementation of National Pension System) Rules, 2021 to govern service related matters of Central Government civil employees covered under National Pension System. Rule 5 of these rules deals with emoluments for the purpose of determining the amount of mandatory contributions from employees as well as from Government under National Pension System.

2. In accordance with rule 5 of the Central Civil Services (Implementation of National Pension System) Rules, 2021, the expression 'emoluments' for the purpose of determining the amount of mandatory contribution under the National Pension System includes basic pay as defined in rule 9 (21) (a) (i) of the Fundamental Rules, 1922, non-practicing allowance granted to medical officer in lieu of private practice and admissible dearness allowance in a calendar month.

3. During leave of subscriber, the emoluments shall be determined as under:

(i) If a Subscriber had been absent from duty on leave for which leave salary is payable, the amount representing pay and dearness allowance in the leave salary actually drawn shall be taken into account for emoluments. The amount of pay, non-practicing allowance and dearness allowance, actually drawn during leave shall be taken into account as emoluments.

(ii) If a Subscriber had been absent from duty or was on extraordinary leave, during whole or part of a calendar month, the pay or the amount representing pay, non-practicing allowance and dearness allowance in the leave salary which he actually drew for the part of that calendar month during which he was on duty or was on leave for which leave salary is payable, shall be taken into account for emoluments.

(iii) In cases where the leave is granted to the Subscriber on medical ground or due to his inability to join or rejoin duty on account of civil commotion; or for pursuing higher studies considered useful in discharge of his official duty, and during such leave, leave salary is not payable or is payable at a rate which is less than full pay, the Government shall make contribution on the basis of notional emoluments comprising

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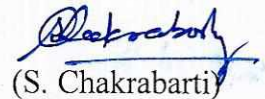
the amount representing pay and dearness allowance in the leave salary and non-practicing allowance.

4. If a Subscriber had been under suspension, the subsistence allowance drawn during the period of suspension in a calendar month shall be taken into account for emoluments.

5. Pay drawn by a Subscriber while on deputation in India shall be taken into account for emoluments. However, in the case of a Subscriber on foreign service or deputation outside India, the pay which he would have drawn under the Government had he not been on foreign service or such deputation, shall be taken into account for emoluments.

6. Where a retired Subscriber, who is re-employed in Government service and to whom these rules are applicable and whose pay on re-employment has been reduced by an amount not exceeding his monthly pension, the element of monthly pension by which his pay is reduced shall be included in emoluments.

7. All Ministries/Departments are requested that the above provisions regarding emoluments for determining mandatory contributions under National Pension System for Central Government employees may be brought to the notice of the personnel dealing with the NPS matters of employees in the Ministry/Department and attached/subordinate offices thereunder, for strict implementation.



(S. Chakrabarti)

Under Secretary to the Govt. of India

To  
All Ministries/Departments/Organisations,  
(As per standard list)