

RECRUITMENT TEST · 120 QUESTIONS · 300 MARKS

# UPSC EPFO

Enforcement Officer / Accounts Officer  
Employees' Provident Fund Organisation

## The Complete Question Bank

590 exam-pattern questions, indexed subject by subject and topic by topic.

- ✓ All **10** syllabus subjects, from General English to Social Security in India
- ✓ A permanent question ID on every item, matched to the Solutions Manual
- ✓ Statutory position updated to the **four Labour Codes** in force from 21 Nov 2025
- ✓ Topic-wise index at the front, consolidated answer key at the back

**590**

QUESTIONS

**10**

SUBJECTS

**134**

TOPICS

**2,360**

OPTIONS EXPLAINED

## How this book is built

The UPSC has never released the full text of the EPFO Enforcement Officer / Accounts Officer papers, and answer keys are published only for some cycles. A literal "last 15 years of papers" therefore does not exist in the public domain. What does exist is a stable, repeating question pattern across the 2012, 2015, 2016, 2020 and 2023 EO/AO cycles and the parallel APFC papers. This bank is built on that pattern: every question is written to the actual EO/AO syllabus, at the actual EO/AO difficulty, in the actual EO/AO formats - single-fact recall, two-statement assertions, match-the-following, chronological ordering, and short computation.

Questions whose fact or framing is confidently traceable to a specific past paper carry a provenance tag such as *Asked in EO/AO 2023 (memory-based)* in the question header. Everything else is tagged *Practice - syllabus based*. Nothing is presented as a verbatim reproduction of a UPSC paper, because no such reproduction is authorised or available.

## Reading the question header

**LL-018** Moderate

*Asked in EO/AO 2023 (memory-based)*

**LL-018** is the permanent question ID. The two-letter prefix is the subject, the number is the serial within that subject. **The same ID identifies the same question in all four books**, so you can attempt a question in Book 1 and jump straight to LL-018 in Book 2 for the worked answer. Next to the ID sits the difficulty band, and on the right the provenance tag.

## The examination at a glance

|                        |                                                                                                                                                                                                                                                                   |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Post</b>            | Enforcement Officer / Accounts Officer, Employees' Provident Fund Organisation, Ministry of Labour and Employment                                                                                                                                                 |
| <b>Conducting body</b> | Union Public Service Commission                                                                                                                                                                                                                                   |
| <b>Stage 1</b>         | Recruitment Test - 120 objective questions, 300 marks, 2 hours, offline OMR                                                                                                                                                                                       |
| <b>Marking</b>         | 2.5 marks for a correct answer; one-third negative marking (-0.83) for a wrong answer                                                                                                                                                                             |
| <b>Stage 2</b>         | Interview / Personality Test                                                                                                                                                                                                                                      |
| <b>Final merit</b>     | Recruitment Test 75% + Interview 25%                                                                                                                                                                                                                              |
| <b>Medium</b>          | English and Hindi                                                                                                                                                                                                                                                 |
| <b>Recent cycles</b>   | EO/AO papers held in 2012, 2015, 2016, 2020 and 2 July 2023. The APFC 2026 notification (80 vacancies) was released on 19-21 August 2026 with the written examination scheduled for 20 December 2026; the EO/AO cycle follows the same syllabus and paper design. |

## Subject-wise composition of this bank

| Code | Subject                                       | Questions | Topics | E / M / H    |
|------|-----------------------------------------------|-----------|--------|--------------|
| EN   | General English                               | 60        | 13     | 18 / 30 / 12 |
| HS   | Indian Freedom Struggle, Culture and Heritage | 58        | 15     | 16 / 29 / 13 |
| CA   | Current Events and Developmental Issues       | 45        | 7      | 13 / 23 / 9  |
| PL   | Indian Polity and Governance                  | 58        | 15     | 16 / 30 / 12 |
| EC   | Indian Economy and Development                | 55        | 13     | 16 / 28 / 11 |
| AC   | General Accounting and Auditing Principles    | 58        | 14     | 16 / 29 / 13 |
| LL   | Industrial Relations and Labour Laws          | 70        | 14     | 19 / 37 / 14 |
| SS   | Social Security in India                      | 70        | 12     | 20 / 36 / 14 |

|    |                                                  |            |            |              |
|----|--------------------------------------------------|------------|------------|--------------|
| QA | Quantitative Aptitude and General Mental Ability | 60         | 17         | 18 / 30 / 12 |
| GS | General Science and Computer Applications        | 56         | 14         | 16 / 28 / 12 |
|    | <b>Total</b>                                     | <b>590</b> | <b>134</b> |              |

### A word on the transitional law

The four Labour Codes - the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code 2020 - were brought into force across India on **21 November 2025**, subsuming 29 central labour statutes including the EPF and MP Act 1952, the ESI Act 1948, the Industrial Disputes Act 1947 and the Factories Act 1948. Central and State rules were still being finalised through 2026. Because the examination sits astride this change, this bank tests **both** the repealed parent Acts (which the papers have always asked about, and which remain the source of the concepts) and the corresponding Code provisions. Where a provision has moved, the explanation says so.

Two figures worth fixing in memory because they are frequently mis-stated: the EPF statutory wage ceiling **remains Rs 15,000** (a proposal to raise it to Rs 25,000 was reported cleared by the Finance Ministry in August 2026 but has not been notified), and the EPF interest rate is **8.25%**, declared for 2024-25 and retained for 2025-26.

### How to use Book 1

Work a topic block at a time under a clock - about 50 seconds a question, which is the real pace of a 120-question, 120-minute paper. Mark the questions you guessed. A compact **answer key for all 590 questions** sits at the back of this book for quick self-scoring; the reasoning lives in Book 2. Remember the one-third negative marking when you decide whether to attempt a doubtful question - a blind guess with four options is mathematically neutral at best.

## Contents

Sections are listed with every topic under them and the page on which that topic block begins.

|                                                            |           |
|------------------------------------------------------------|-----------|
| <b>EN • General English</b>                                | <b>7</b>  |
| Spotting Errors .....                                      | 7         |
| Sentence Improvement.....                                  | 8         |
| Fill in the Blanks - Grammar.....                          | 9         |
| Active and Passive Voice.....                              | 9         |
| Direct and Indirect Speech.....                            | 10        |
| Sentence Rearrangement / Para Jumbles.....                 | 10        |
| Spelling and Confusable Words.....                         | 11        |
| Synonyms.....                                              | 12        |
| Antonyms.....                                              | 12        |
| Idioms and Phrases .....                                   | 13        |
| One-Word Substitution .....                                | 14        |
| Cloze Test.....                                            | 15        |
| Reading Comprehension .....                                | 15        |
| <b>HS • Indian Freedom Struggle, Culture and Heritage</b>  | <b>17</b> |
| British Expansion and Early Resistance.....                | 17        |
| Revolt of 1857 .....                                       | 18        |
| Socio-Religious Reform Movements .....                     | 18        |
| Rise of Indian Nationalism and the INC (1885-1905).....    | 19        |
| Swadeshi and Partition of Bengal.....                      | 20        |
| Moderates, Extremists and Revolutionary Nationalism .....  | 20        |
| Constitutional Reforms 1861-1919.....                      | 21        |
| Gandhian Era - Non-Cooperation and Khilafat.....           | 22        |
| Civil Disobedience and Round Table Conferences .....       | 23        |
| Government of India Act 1935 and Provincial Autonomy ..... | 23        |
| Quit India Movement and INA.....                           | 24        |
| Towards Independence and Partition (1945-47) .....         | 24        |
| Labour and Peasant Movements in the Freedom Struggle.....  | 25        |
| Indian Art, Architecture and Heritage.....                 | 26        |
| Indian Classical Dance, Music and Festivals.....           | 26        |
| <b>CA • Current Events and Developmental Issues</b>        | <b>27</b> |
| Labour and Social Security in the News .....               | 27        |
| Government Schemes and Initiatives.....                    | 29        |
| Indian Economy in the News .....                           | 30        |
| Polity and Governance in the News.....                     | 31        |
| International Affairs and Organisations.....               | 32        |
| Science, Technology and Environment in the News.....       | 32        |
| Awards, Sports, Reports and Indices.....                   | 33        |
| <b>PL • Indian Polity and Governance</b>                   | <b>35</b> |
| Making of the Constitution and Constituent Assembly .....  | 35        |
| Preamble and Salient Features .....                        | 36        |
| Fundamental Rights .....                                   | 36        |
| Directive Principles of State Policy .....                 | 37        |
| Fundamental Duties.....                                    | 38        |
| Citizenship and Union and its Territory .....              | 38        |
| Amendment of the Constitution and Basic Structure .....    | 39        |
| President, Vice-President and the Union Executive.....     | 40        |
| Parliament - Composition, Sessions and Procedure .....     | 40        |
| Legislation, Money Bills and Budget Procedure.....         | 41        |
| Supreme Court, High Courts and Judicial Review .....       | 42        |

|                                                            |           |
|------------------------------------------------------------|-----------|
| Centre-State Relations and Federalism .....                | 43        |
| Panchayati Raj and Urban Local Government .....            | 43        |
| Constitutional and Statutory Bodies .....                  | 44        |
| Emergency Provisions .....                                 | 44        |
| <b>EC • Indian Economy and Development</b>                 | <b>45</b> |
| National Income and Economic Concepts .....                | 45        |
| Money, Banking and RBI .....                               | 46        |
| Monetary Policy Instruments .....                          | 47        |
| Inflation and Price Indices .....                          | 47        |
| Public Finance, Budget and Taxation .....                  | 48        |
| GST and Fiscal Federalism .....                            | 49        |
| Planning, NITI Aayog and Five Year Plans .....             | 49        |
| Employment, Unemployment and Labour Force Statistics ..... | 50        |
| Poverty, Inequality and Human Development .....            | 51        |
| Agriculture and Rural Development .....                    | 51        |
| Industry, MSME and Industrial Policy .....                 | 52        |
| External Sector, BoP and Foreign Trade .....               | 52        |
| Financial Markets and Regulators .....                     | 53        |
| <b>AC • General Accounting and Auditing Principles</b>     | <b>54</b> |
| Accounting Concepts and Conventions .....                  | 54        |
| Accounting Standards and Ind AS .....                      | 55        |
| Journal, Ledger and Trial Balance .....                    | 56        |
| Subsidiary Books and Bank Reconciliation .....             | 56        |
| Capital and Revenue Expenditure .....                      | 57        |
| Final Accounts and Adjustments .....                       | 58        |
| Rectification of Errors .....                              | 58        |
| Depreciation Accounting .....                              | 59        |
| Ratio Analysis .....                                       | 60        |
| Cash Flow and Fund Flow Statements .....                   | 60        |
| Cost Accounting Basics .....                               | 61        |
| Company Accounts - Shares and Debentures .....             | 61        |
| Principles and Types of Audit .....                        | 62        |
| Government Accounting and Audit (CAG) .....                | 63        |
| <b>LL • Industrial Relations and Labour Laws</b>           | <b>64</b> |
| Industrial Disputes Act, 1947 .....                        | 64        |
| Trade Unions Act, 1926 .....                               | 65        |
| Industrial Employment (Standing Orders) Act, 1946 .....    | 66        |
| Industrial Relations Code, 2020 .....                      | 67        |
| Code on Wages, 2019 .....                                  | 68        |
| Minimum Wages Act, 1948 .....                              | 69        |
| Factories Act, 1948 .....                                  | 70        |
| OSH and Working Conditions Code, 2020 .....                | 71        |
| Contract Labour (Regulation and Abolition) Act, 1970 ..... | 72        |
| Payment of Wages Act, 1936 .....                           | 72        |
| Payment of Bonus Act, 1965 .....                           | 73        |
| Payment of Gratuity Act, 1972 .....                        | 74        |
| Maternity Benefit Act, 1961 .....                          | 75        |
| Child and Adolescent Labour and Bonded Labour .....        | 75        |
| <b>SS • Social Security in India</b>                       | <b>77</b> |
| EPF and MP Act, 1952 - Scope and Definitions .....         | 77        |
| Employees' Provident Fund Scheme, 1952 .....               | 78        |
| Employees' Pension Scheme, 1995 .....                      | 80        |
| EDLI Scheme, 1976 .....                                    | 81        |

|                                                               |            |
|---------------------------------------------------------------|------------|
| EPFO Organisation and Administration .....                    | 82         |
| EPF Compliance, Inspection and Penalties .....                | 82         |
| Employees' State Insurance Act, 1948.....                     | 83         |
| Code on Social Security, 2020.....                            | 84         |
| Employees' Compensation Act, 1923 .....                       | 85         |
| Unorganised and Gig Workers' Social Security.....             | 86         |
| National Social Security and Pension Schemes .....            | 87         |
| Concepts and International Framework of Social Security ..... | 88         |
| <b>QA • Quantitative Aptitude and General Mental Ability</b>  | <b>90</b>  |
| Number System and Simplification .....                        | 90         |
| Percentage, Profit and Loss .....                             | 91         |
| Ratio, Proportion and Partnership .....                       | 91         |
| Average, Mixture and Alligation .....                         | 92         |
| Simple and Compound Interest.....                             | 92         |
| Time, Work, Speed and Distance .....                          | 93         |
| Data Interpretation.....                                      | 94         |
| Mensuration and Algebra .....                                 | 94         |
| Coding-Decoding.....                                          | 95         |
| Series Completion - Number and Letter .....                   | 95         |
| Blood Relations .....                                         | 96         |
| Direction Sense .....                                         | 96         |
| Syllogism.....                                                | 97         |
| Seating Arrangement and Puzzles .....                         | 98         |
| Analogy and Classification .....                              | 98         |
| Statement and Conclusion / Assumption.....                    | 99         |
| Clocks, Calendars and Cubes .....                             | 99         |
| <b>GS • General Science and Computer Applications</b>         | <b>100</b> |
| Physics - Mechanics, Heat, Light and Sound .....              | 100        |
| Physics - Electricity and Modern Physics .....                | 101        |
| Chemistry - Basic Concepts and Periodic Table .....           | 102        |
| Chemistry - Everyday Chemistry and Materials .....            | 102        |
| Biology - Human Physiology and Nutrition .....                | 103        |
| Biology - Diseases, Health and Occupational Health.....       | 103        |
| Environment and Science in Current Context .....              | 104        |
| Computer Fundamentals and Hardware.....                       | 104        |
| Operating Systems and Software.....                           | 105        |
| MS Office - Word, Excel and PowerPoint.....                   | 105        |
| Networking and Internet .....                                 | 106        |
| Database and Data Concepts.....                               | 107        |
| Cyber Security and IT Act.....                                | 107        |
| e-Governance and Digital India .....                          | 108        |

## SECTION EN

## General English

60 questions | 13 topics | EN-001 - EN-060

## TOPICS IN THIS SECTION

|                                       |                 |   |
|---------------------------------------|-----------------|---|
| Spotting Errors                       | EN-001 - EN-006 | 6 |
| Sentence Improvement                  | EN-007 - EN-011 | 5 |
| Fill in the Blanks - Grammar          | EN-012 - EN-015 | 4 |
| Active and Passive Voice              | EN-016 - EN-018 | 3 |
| Direct and Indirect Speech            | EN-019 - EN-021 | 3 |
| Sentence Rearrangement / Para Jumbles | EN-022 - EN-025 | 4 |
| Spelling and Confusable Words         | EN-026 - EN-030 | 5 |
| Synonyms                              | EN-031 - EN-035 | 5 |
| Antonyms                              | EN-036 - EN-040 | 5 |
| Idioms and Phrases                    | EN-041 - EN-046 | 6 |
| One-Word Substitution                 | EN-047 - EN-051 | 5 |
| Cloze Test                            | EN-052 - EN-055 | 4 |
| Reading Comprehension                 | EN-056 - EN-060 | 5 |

## Spotting Errors 6 questions

EN-001 Moderate

Practice - syllabus based

Identify the part of the sentence that contains an error. (A) One of the most important factors (B) that have contributed to the delay (C) are the shortage of trained staff.

- (A) One of the most important factors
- (B) that have contributed to the delay
- (C) are the shortage of trained staff
- (D) No error

EN-002 Easy

Asked in EO/AO 2020 (memory-based)

Identify the part of the sentence that contains an error. (A) The committee comprises of (B) five members drawn from (C) three different departments.

- (A) The committee comprises of
- (B) five members drawn from
- (C) three different departments
- (D) No error

EN-003 Moderate

Practice - syllabus based

Identify the part of the sentence that contains an error. (A) Hardly had he entered the hall (B) than the audience stood up (C) to greet him.

- (A) Hardly had he entered the hall
- (B) than the audience stood up
- (C) to greet him
- (D) No error

**EN-004** Easy

Practice - syllabus based

Identify the part of the sentence that contains an error. (A) There is no difference (B) between you and I (C) on this issue.

- (A) There is no difference
- (B) between you and I
- (C) on this issue
- (D) No error

**EN-005** Easy

Asked in EO/AO 2016 (memory-based)

Identify the part of the sentence that contains an error. (A) He is more cleverer (B) than any other boy (C) in his class.

- (A) He is more cleverer
- (B) than any other boy
- (C) in his class
- (D) No error

**EN-006** Moderate

Practice - syllabus based

Identify the part of the sentence that contains an error. (A) Each of the applicants (B) has been asked to submit (C) his documents by Friday.

- (A) Each of the applicants
- (B) has been asked to submit
- (C) his documents by Friday
- (D) No error

### Sentence Improvement 5 questions

**EN-007** Moderate

Practice - syllabus based

Select the alternative that best improves the bracketed part: Having finished the audit report, [the file was submitted to the Commissioner].

- (A) the file had been submitted to the Commissioner
- (B) the file got submitted to the Commissioner
- (C) the officer submitted the file to the Commissioner
- (D) No improvement required

**EN-008** Moderate

Practice - syllabus based

Select the alternative that best improves the bracketed part: After three months in the new posting, he [is used to get up] at five in the morning.

- (A) is use to get up
- (B) used to get up
- (C) is using to get up
- (D) is used to getting up

**EN-009** Easy

Practice - syllabus based

Select the alternative that best improves the bracketed part: If I [would have known] about the notification earlier, I would have applied for the post.

- (A) have known
- (B) had known
- (C) would know
- (D) No improvement required

**EN-010** Moderate

Practice - syllabus based

Select the alternative that best improves the bracketed part: The Enforcement Officer, as well as his two assistants, [were] praised for the recovery drive.

- (A) have been
- (B) are
- (C) was
- (D) No improvement required

**EN-011** Easy

Practice - syllabus based

Select the alternative that best improves the bracketed part: He has been working in this regional office [since] five years.

- (A) from
- (B) during
- (C) for
- (D) No improvement required

**Fill in the Blanks - Grammar** 4 questions**EN-012** Moderate

Asked in EO/AO 2023 (memory-based)

Fill in the blanks with the correct articles: \_\_\_ European delegate placed \_\_\_ one-page summary before the committee.

- (A) An / an
- (B) A / an
- (C) A / a
- (D) The / an

**EN-013** Moderate

Practice - syllabus based

Fill in the blank with the most appropriate verb form: By the time the inspection team reaches the branch, the clerk \_\_\_ all the ledgers.

- (A) arranged
- (B) has arranged
- (C) will arrange
- (D) will have arranged

**EN-014** Hard

Practice - syllabus based

Fill in the blanks with the correct prepositions: The Commissioner acceded \_\_\_ the union's request and dispensed \_\_\_ the usual formalities.

- (A) with / of
- (B) to / of
- (C) for / with
- (D) to / with

**EN-015** Easy

Practice - syllabus based

Fill in the blank with the correct form: The regional office is looking forward to \_\_\_ the new claim-settlement portal from next month.

- (A) use
- (B) have used
- (C) be used
- (D) using

**Active and Passive Voice** 3 questions**EN-016** Easy

Practice - syllabus based

Choose the correct passive form: The EPFO has issued a new circular on pension revision.

- (A) A new circular on pension revision was issued by the EPFO.
- (B) A new circular on pension revision is being issued by the EPFO.
- (C) A new circular on pension revision has been issued by the EPFO.
- (D) A new circular on pension revision had been issued by the EPFO.

**EN-017** Moderate

Practice - syllabus based

Choose the correct passive form: Submit the claim form before the last date.

- (A) The claim form is submitted before the last date.
- (B) The claim form was submitted before the last date.
- (C) The claim form has been submitted before the last date.
- (D) Let the claim form be submitted before the last date.

## SECTION LL

**Industrial Relations and Labour Laws**

70 questions | 14 topics | LL-001 - LL-070

**TOPICS IN THIS SECTION**

|                                                      |                 |   |
|------------------------------------------------------|-----------------|---|
| Industrial Disputes Act, 1947                        | LL-001 - LL-008 | 8 |
| Trade Unions Act, 1926                               | LL-009 - LL-014 | 6 |
| Industrial Employment (Standing Orders) Act, 1946    | LL-015 - LL-018 | 4 |
| Industrial Relations Code, 2020                      | LL-019 - LL-026 | 8 |
| Code on Wages, 2019                                  | LL-027 - LL-031 | 5 |
| Minimum Wages Act, 1948                              | LL-032 - LL-035 | 4 |
| Factories Act, 1948                                  | LL-036 - LL-041 | 6 |
| OSH and Working Conditions Code, 2020                | LL-042 - LL-046 | 5 |
| Contract Labour (Regulation and Abolition) Act, 1970 | LL-047 - LL-050 | 4 |
| Payment of Wages Act, 1936                           | LL-051 - LL-053 | 3 |
| Payment of Bonus Act, 1965                           | LL-054 - LL-058 | 5 |
| Payment of Gratuity Act, 1972                        | LL-059 - LL-063 | 5 |
| Maternity Benefit Act, 1961                          | LL-064 - LL-067 | 4 |
| Child and Adolescent Labour and Bonded Labour        | LL-068 - LL-070 | 3 |

**Industrial Disputes Act, 1947** 8 questions**LL-001** Easy

Asked in EO/AO 2020 (memory-based)

In Bangalore Water Supply and Sewerage Board v. A. Rajappa (1978) the Supreme Court laid down a triple test for deciding what is an industry under Section 2(j) of the Industrial Disputes Act, 1947. Which of the following is NOT part of that test?

- (A) Systematic or organised activity
- (B) Cooperation between the employer and the employees
- (C) Production or distribution of goods and services calculated to satisfy human wants and wishes
- (D) Presence of a profit motive or investment of capital

**LL-002** Moderate

Practice - syllabus based

Consider the following statements about the conditions precedent to retrenchment under Section 25F of the Industrial Disputes Act, 1947: 1. The workman must be given one month notice in writing indicating the reasons for retrenchment, or wages in lieu of such notice. 2. The workman must be paid compensation equal to one month average pay for every completed year of continuous service. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**LL-003** Moderate

Practice - syllabus based

Under Section 25B of the Industrial Disputes Act, 1947, a workman other than one employed below ground in a mine is deemed to be in continuous service for one year if he has actually worked under the employer for not less than how many days in the preceding twelve calendar months?

- (A) 180 days
- (B) 190 days
- (C) 240 days
- (D) 300 days

**LL-004** Moderate

Asked in EO/AO 2016 (memory-based)

Under Section 22 of the Industrial Disputes Act, 1947, no person employed in a public utility service may go on strike in breach of contract without giving notice of strike within how many weeks before striking?

- (A) Two weeks
- (B) Four weeks
- (C) Six weeks
- (D) Eight weeks

**LL-005** Hard

Practice - syllabus based

Match List-I with List-II and select the correct answer. List-I (Authority under the Industrial Disputes Act, 1947): (a) Works Committee (b) Conciliation Officers (c) Board of Conciliation (d) Court of Inquiry. List-II (Section): 1. Section 4 2. Section 6 3. Section 3 4. Section 5

- (A) (a)-3, (b)-1, (c)-4, (d)-2
- (B) (a)-3, (b)-4, (c)-1, (d)-2
- (C) (a)-1, (b)-3, (c)-2, (d)-4
- (D) (a)-4, (b)-1, (c)-3, (d)-2

**LL-006** Hard

Practice - syllabus based

Consider the following statements about Chapter VB of the Industrial Disputes Act, 1947: 1. It applies to a non-seasonal industrial establishment in which not less than one hundred workmen were employed on an average per working day in the preceding twelve months. 2. Under Section 25N a workman in such an establishment cannot be retrenched without three months notice or wages in lieu, and the prior permission of the appropriate Government. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**LL-007** Moderate

Practice - syllabus based

Section 2A of the Industrial Disputes Act, 1947 provides that -

- (A) any dispute about wages raised by a group of workmen is an industrial dispute even if the employer denies liability
- (B) a dispute connected with the discharge, dismissal, retrenchment or termination of an individual workman is deemed to be an industrial dispute even though no other workman or union is a party to it
- (C) an individual workman may claim bonus directly before the Industrial Tribunal without conciliation
- (D) a workman dismissed for misconduct must be reinstated pending adjudication of his dispute

**LL-008** Hard

Practice - syllabus based

Match List-I with List-II and select the correct answer. List-I (Definition under the Industrial Disputes Act, 1947): (a) Lay-off (b) Retrenchment (c) Lock-out (d) Closure. List-II (Clause): 1. Section 2(cc) 2. Section 2(l) 3. Section 2(kkk) 4. Section 2(oo)

- (A) (a)-4, (b)-3, (c)-2, (d)-1
- (B) (a)-3, (b)-4, (c)-1, (d)-2
- (C) (a)-3, (b)-4, (c)-2, (d)-1
- (D) (a)-4, (b)-3, (c)-1, (d)-2

## Trade Unions Act, 1926 6 questions

**LL-009** Easy

Asked in EO/AO 2015 (memory-based)

Under the Trade Unions Act, 1926, an application for registration of a trade union of workmen may be made by any seven or more members, provided the union has as members not less than -

- (A) 10% of the workmen, or 100 workmen, whichever is more
- (B) 10% of the workmen, or 100 workmen, whichever is less
- (C) 25% of the workmen, or 50 workmen, whichever is less
- (D) seven workmen in all cases, with no further membership requirement

**LL-010** Moderate

Practice - syllabus based

Under Section 22 of the Trade Unions Act, 1926, the number of office-bearers of a registered trade union who are not actually engaged or employed in the establishment or industry with which the union is connected cannot exceed -

- (A) one-half of the total number of office-bearers
- (B) one-third of the total number of office-bearers, or five, whichever is less
- (C) one-third of the total number of office-bearers, or five, whichever is more
- (D) two office-bearers in every case

**LL-011** Moderate

Practice - syllabus based

Consider the following statements about the immunities granted by the Trade Unions Act, 1926: 1. Section 17 grants immunity from punishment for criminal conspiracy under Section 120B of the Indian Penal Code in respect of agreements between members to further any lawful object listed in Section 15. 2. The civil immunity under Section 18 extends to registered as well as unregistered trade unions. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**LL-012** Moderate

Practice - syllabus based

Regarding the separate fund for political purposes under Section 16 of the Trade Unions Act, 1926, which of the following statements is correct?

- (A) Every member of the union is bound to contribute to the political fund
- (B) Contribution to the political fund cannot be made a condition for admission to the union
- (C) The political fund may be constituted only by transfer from the general fund
- (D) A registered trade union is prohibited from spending any money on political objects

**LL-013** Hard

Practice - syllabus based

Match List-I with List-II and select the correct answer. List-I (Provision of the Trade Unions Act, 1926): (a) Any seven or more members may apply for registration (b) Appeal against refusal or withdrawal of registration (c) Objects on which the general funds may be spent (d) Constitution of a separate fund for political purposes. List-II (Section): 1. Section 11 2. Section 16 3. Section 4 4. Section 15

- (A) (a)-3, (b)-1, (c)-2, (d)-4
- (B) (a)-3, (b)-1, (c)-4, (d)-2
- (C) (a)-4, (b)-2, (c)-3, (d)-1
- (D) (a)-4, (b)-1, (c)-3, (d)-2

**LL-014** Easy

Practice - syllabus based

The Trade Unions Act, 1926 was brought into force with effect from -

- (A) 1 April 1926
- (B) 15 March 1948
- (C) 1 April 1947
- (D) 1 June 1927

## Industrial Employment (Standing Orders) Act, 1946 4 questions

**LL-015** Easy

Asked in EO/AO 2012 (memory-based)

The Industrial Employment (Standing Orders) Act, 1946 applies to every industrial establishment wherein how many workmen are employed, or were employed on any day of the preceding twelve months?

- (A) Fifty or more
- (B) One hundred or more
- (C) Two hundred or more
- (D) Three hundred or more

**LL-016** Moderate

Practice - syllabus based

Consider the following statements about certification under the Industrial Employment (Standing Orders) Act, 1946: 1. It is the function of the Certifying Officer to adjudicate upon the fairness or reasonableness of the provisions of any standing orders. 2. An appeal against the order of the Certifying Officer lies to the appellate authority within thirty days. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**LL-017** Moderate

Practice - syllabus based

Under Section 10A of the Industrial Employment (Standing Orders) Act, 1946, a workman placed under suspension pending a domestic inquiry is entitled to subsistence allowance at -

- (A) fifty per cent of wages for the first ninety days and seventy-five per cent for the remaining period
- (B) fifty per cent of wages throughout the period of suspension
- (C) seventy-five per cent of wages for the first ninety days and fifty per cent thereafter
- (D) the full wages for the first thirty days and fifty per cent thereafter

**LL-018** Hard

Practice - syllabus based

Which of the following is NOT a matter required to be provided for in the Schedule to the Industrial Employment (Standing Orders) Act, 1946?

- (A) Classification of workmen as permanent, temporary, apprentices, probationers or badlis
- (B) Acts and omissions constituting misconduct, and suspension or dismissal for misconduct
- (C) Fixation of the minimum rates of wages payable to each class of workmen
- (D) Means of redress for workmen against unfair treatment or wrongful exactions by the employer

**Industrial Relations Code, 2020** 8 questions**LL-019** Easy

Practice - syllabus based

The Industrial Relations Code, 2020, brought into force across India on 21 November 2025, subsumes which of the following sets of laws?

- (A) Trade Unions Act 1926, Industrial Employment (Standing Orders) Act 1946 and Industrial Disputes Act 1947
- (B) Trade Unions Act 1926, Factories Act 1948 and Industrial Disputes Act 1947
- (C) Payment of Wages Act 1936, Minimum Wages Act 1948 and Industrial Disputes Act 1947
- (D) Industrial Disputes Act 1947, Contract Labour (Regulation and Abolition) Act 1970 and Trade Unions Act 1926

**LL-020** Easy

Practice - syllabus based

Under the Industrial Relations Code, 2020, the provisions relating to standing orders apply to every industrial establishment employing not less than -

- (A) one hundred workers
- (B) two hundred workers
- (C) three hundred workers
- (D) five hundred workers

**LL-021** Moderate

Practice - syllabus based

Consider the following statements about recognition of negotiating unions under the Industrial Relations Code, 2020: 1. Where only one trade union is registered in an industrial establishment, the employer must recognise it as the sole negotiating union only if it has fifty-one per cent membership. 2. Where more than one union exists, a union having fifty-one per cent or more of the workers on the muster roll as its members is recognised as the sole negotiating union. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**LL-022** Easy

Asked in EO/AO 2023 (memory-based)

Under Section 62 of the Industrial Relations Code, 2020, notice of strike is required to be given -

- (A) only in public utility services, six weeks before striking
- (B) in every industrial establishment, fourteen days before striking
- (C) only in public utility services, fourteen days before striking
- (D) in every industrial establishment, twenty-one days before striking

**LL-023** Moderate

Practice - syllabus based

The worker re-skilling fund under the Industrial Relations Code, 2020 is to be credited with an employer contribution equal to -

- (A) fifteen days wages last drawn by the retrenched worker, payable within forty-five days of retrenchment
- (B) thirty days wages last drawn by the retrenched worker, payable within sixty days of retrenchment
- (C) fifteen days average pay for every completed year of service, payable within forty-five days
- (D) one month wages of the retrenched worker, payable within thirty days

**LL-024** Moderate

Practice - syllabus based

Consider the following statements about fixed term employment under the Industrial Relations Code, 2020: 1. A fixed term employee is entitled to hours of work, wages, allowances and other benefits not less than those of a permanent worker doing the same or similar work. 2. A fixed term employee becomes eligible for gratuity if he renders service under the contract for a period of one year. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**LL-025** Moderate

Practice - syllabus based

An Industrial Tribunal constituted under the Industrial Relations Code, 2020 consists of -

- (A) a single Presiding Officer who must be a serving District Judge
- (B) a Presiding Officer assisted by two assessors nominated by the parties
- (C) three members, of whom at least two must be judicial members
- (D) two members, namely one Judicial Member and one Administrative Member

**LL-026** Hard

Practice - syllabus based

Match List-I with List-II and select the correct answer. List-I (Requirement under the Industrial Relations Code, 2020): (a) Constitution of a Works Committee (b) Constitution of a Grievance Redressal Committee (c) Applicability of the standing orders chapter (d) Recognition as sole negotiating union. List-II (Threshold): 1. 300 or more workers 2. 51% or more of the workers as members 3. 100 or more workers 4. 20 or more workers

- (A) (a)-1, (b)-4, (c)-3, (d)-2
- (B) (a)-3, (b)-1, (c)-4, (d)-2
- (C) (a)-4, (b)-3, (c)-1, (d)-2
- (D) (a)-3, (b)-4, (c)-1, (d)-2

## Code on Wages, 2019 5 questions

**LL-027** Easy

Asked in EO/AO 2023 (memory-based)

Which of the following Acts is NOT subsumed by the Code on Wages, 2019?

- (A) The Payment of Wages Act, 1936
- (B) The Minimum Wages Act, 1948
- (C) The Payment of Bonus Act, 1965
- (D) The Payment of Gratuity Act, 1972

## SECTION SS

**Social Security in India**

70 questions | 12 topics | SS-001 - SS-070

**TOPICS IN THIS SECTION**

|                                                         |                 |   |
|---------------------------------------------------------|-----------------|---|
| EPF and MP Act, 1952 - Scope and Definitions            | SS-001 - SS-007 | 7 |
| Employees' Provident Fund Scheme, 1952                  | SS-008 - SS-015 | 8 |
| Employees' Pension Scheme, 1995                         | SS-016 - SS-023 | 8 |
| EDLI Scheme, 1976                                       | SS-024 - SS-027 | 4 |
| EPFO Organisation and Administration                    | SS-028 - SS-032 | 5 |
| EPF Compliance, Inspection and Penalties                | SS-033 - SS-035 | 3 |
| Employees' State Insurance Act, 1948                    | SS-036 - SS-042 | 7 |
| Code on Social Security, 2020                           | SS-043 - SS-050 | 8 |
| Employees' Compensation Act, 1923                       | SS-051 - SS-053 | 3 |
| Unorganised and Gig Workers' Social Security            | SS-054 - SS-058 | 5 |
| National Social Security and Pension Schemes            | SS-059 - SS-064 | 6 |
| Concepts and International Framework of Social Security | SS-065 - SS-070 | 6 |

**EPF and MP Act, 1952 – Scope and Definitions** 7 questions**SS-001** Easy

Practice - syllabus based

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (Act 19 of 1952) received the assent of the President on which date?

- (A) 15 November 1951
- (B) 4 March 1952
- (C) 1 November 1952
- (D) 16 November 1995

**SS-002** Moderate

Practice - syllabus based

Under Section 1(4) of the EPF and MP Act, 1952, an establishment employing fewer than 20 persons may be brought under the Act voluntarily by whom?

- (A) The Central Government, on the recommendation of the State Government
- (B) The Regional Provident Fund Commissioner, on an application by the employer alone
- (C) The Central Board of Trustees, by a resolution passed in its meeting
- (D) The Central Provident Fund Commissioner, on a joint application by the employer and the majority of employees

**SS-003** Moderate

Asked in EO/AO 2023 (memory-based)

Consider the following statements about the EPF and MP Act, 1952: 1. Once the Act applies to an establishment, it continues to apply even if the number of employees later falls below twenty. 2. The Act does not apply to a co-operative society employing less than fifty persons and working without the aid of power. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-004** Hard

Practice - syllabus based

Which one of the following is NOT expressly excluded from the definition of 'basic wages' in Section 2(b) of the EPF and MP Act, 1952?

- (A) Cash value of any food concession
- (B) House rent allowance
- (C) Overtime allowance
- (D) Retaining allowance

**SS-005** Hard

Practice - syllabus based

In RPFC (II), West Bengal v. Vivekananda Vidyamandir and Surya Roshni Ltd v. EPFO (2019), the Supreme Court laid down which test for deciding whether a special allowance forms part of basic wages?

- (A) Whether the allowance exceeds 50% of the total remuneration paid to the employee
- (B) Whether the allowance is paid to employees drawing wages below the statutory ceiling of Rs 15,000
- (C) Whether the allowance has been shown separately in the wage slip and the appointment letter
- (D) Whether the allowance is universally, necessarily and ordinarily paid to all employees across the board

**SS-006** Moderate

Practice - syllabus based

Consider the following statements about the definition of 'employee' in Section 2(f) of the EPF and MP Act, 1952: 1. It covers a person employed by or through a contractor in or in connection with the work of the establishment. 2. It excludes every apprentice, whether engaged under the Apprentices Act, 1961 or under the standing orders of the establishment. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-007** Moderate

Practice - syllabus based

Section 6 of the EPF and MP Act, 1952 fixes the statutory rate of the employer's contribution at which figure, before enhancement by notification?

- (A) 8.33 per cent
- (B) 10 per cent
- (C) 12 per cent
- (D) 6.25 per cent

## Employees' Provident Fund Scheme, 1952 8 questions

**SS-008** Easy

Practice - syllabus based

Consider the following statements about the schemes framed under the EPF and MP Act, 1952: 1. The Employees' Provident Funds Scheme, 1952 is framed under Section 6 of the Act. 2. The Employees' Deposit Linked Insurance Scheme, 1976 is framed under Section 6C of the Act. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-009** Moderate

Asked in EO/AO 2023 (memory-based)

An employee draws basic wages plus dearness allowance of Rs 25,000 per month and the employer contributes on actual wages. What amount out of the employer's share goes to the provident fund account for that month?

- (A) Rs 917.50
- (B) Rs 1,250
- (C) Rs 1,750
- (D) Rs 2,082.50

**SS-010** Easy

Practice - syllabus based

The rate of interest on provident fund accumulations for the financial year 2025-26 was retained at which rate, and by which body was it recommended?

- (A) 8.15 per cent, recommended by the Ministry of Finance
- (B) 8.65 per cent, recommended by the Executive Committee of the Central Board
- (C) 8.50 per cent, recommended by the Central Provident Fund Commissioner
- (D) 8.25 per cent, recommended by the Central Board of Trustees

**SS-011** Moderate

Practice - syllabus based

A functioning covered establishment has total EPF wages of Rs 60,000 for a month. What are the administrative charges payable by the employer for that month?

- (A) Rs 75
- (B) Rs 300
- (C) Rs 500
- (D) Rs 600

**SS-012** Moderate

Practice - syllabus based

Consider the following statements about EPFO's digital compliance architecture: 1. The Universal Account Number is a ten-digit number allotted afresh by each employer when a member changes employment. 2. The Electronic Challan cum Return is an annual return filed by employers in Form 6A. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-013** Easy

Practice - syllabus based

Which one of the following forms under the EPF Scheme and the EPS is correctly matched?

- (A) Form 13 - Transfer of provident fund account on change of employment
- (B) Form 10C - Claim for monthly pension after superannuation
- (C) Form 2 - Transfer of provident fund account on change of employment
- (D) Form 19 - Claim for withdrawal benefit under the Pension Scheme

**SS-014** Hard

Practice - syllabus based

Under paragraph 68K of the Employees' Provident Funds Scheme, 1952 (since replaced by the Employees' Provident Funds Scheme, 2026), an advance for the marriage of a member's daughter or for post-matriculation education of a child was subject to which condition?

- (A) Seven years' membership, up to 50 per cent of the member's own share of contribution with interest, not more than three times in the entire membership
- (B) Five years' membership, up to 36 months' basic wages and dearness allowance, once only
- (C) Ten years' membership, up to 75 per cent of the total balance, not more than twice
- (D) No minimum membership, up to six months' basic wages and dearness allowance, any number of times

**SS-015** Moderate

Practice - syllabus based

With reference to International Workers under paragraph 83 of the EPF Scheme, 1952, which one of the following statements is correct?

- (A) Contributions for an International Worker are payable only on wages up to Rs 15,000 per month
- (B) Only workers from countries with which India has a Social Security Agreement are treated as International Workers
- (C) An International Worker is exempt from contribution for the first five years of employment in India
- (D) Contributions for an International Worker are payable on full wages without any wage ceiling

**Employees' Pension Scheme, 1995** 8 questions**SS-016** Easy

Asked in EO/AO 2016 (memory-based)

The Employees' Pension Scheme, 1995 came into force with effect from which date, and which scheme did it replace?

- (A) 1 March 1971, replacing the Employees' Provident Funds Scheme, 1952
- (B) 1 September 2014, replacing the Employees' Family Pension Scheme, 1971
- (C) 1 April 1993, replacing the Employees' Deposit Linked Insurance Scheme, 1976
- (D) 16 November 1995, replacing the Employees' Family Pension Scheme, 1971

**SS-017** Moderate

Practice - syllabus based

Consider the following statements about entitlement under the Employees' Pension Scheme, 1995: 1. A member must have rendered eligible service of at least ten years to become entitled to a monthly pension. 2. A member may defer drawing pension beyond 58 years up to 60 years and receive an increase of 4 per cent for every year of deferment. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-018** Moderate

Asked in EO/AO 2023 (memory-based)

A member retires on superannuation at 58 with pensionable salary of Rs 15,000 and 26 years of pensionable service. What is the monthly pension payable?

- (A) Rs 5,571
- (B) Rs 6,000
- (C) Rs 6,428
- (D) Rs 7,500

**SS-019** Moderate

Practice - syllabus based

A member entitled to a monthly pension of Rs 5,000 at 58 years opts to draw early pension on attaining 55 years. Applying the prescribed reduction of 4 per cent for each year by which the age falls short of 58, what pension will he draw?

- (A) Rs 4,400
- (B) Rs 4,600
- (C) Rs 4,800
- (D) Rs 4,000

**SS-020** Moderate

Practice - syllabus based

Under the Employees' Pension Scheme, 1995, the Central Government's contribution to the Pension Fund is at what rate and on what wage base?

- (A) 1.16 per cent of wages up to Rs 15,000 per month
- (B) 1.16 per cent of the full wages actually drawn by the member
- (C) 8.33 per cent of wages up to Rs 15,000 per month
- (D) 0.50 per cent of wages up to Rs 15,000 per month

**SS-021** Easy

Practice - syllabus based

Under the Employees' Pension Scheme, 1995, monthly children pension is payable to each of the two eldest surviving children at what percentage of the monthly widow pension?

- (A) 25 per cent
- (B) 50 per cent
- (C) 75 per cent
- (D) 100 per cent

**SS-022** Hard

Practice - syllabus based

Consider the following statements about the Employees' Pension (Amendment) Scheme notified on 22 August 2014: 1. Pensionable salary was redefined as the average monthly pay drawn during the span of 60 months preceding the date of exit, in place of 12 months. 2. Employees joining on or after 1 September 2014 with pay exceeding Rs 15,000 per month continued to be admitted as members of the Pension Scheme. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-023** Hard

Practice - syllabus based

In EPFO v. Sunil Kumar B. decided on 4 November 2022, the Supreme Court held which of the following?

- (A) The entire Employees' Pension (Amendment) Scheme, 2014 was struck down as unconstitutional
- (B) Members who had never contributed on wages above the ceiling were permitted to claim pension on their actual salary without any further contribution
- (C) The wage ceiling for pension was raised from Rs 15,000 to Rs 25,000 with effect from the date of judgment
- (D) The requirement that members contribute an additional 1.16 per cent on wages above the ceiling was struck down, and eligible members were given a further window to exercise the joint option for higher pension

### EDLI Scheme, 1976 4 questions

**SS-024** Easy

Asked in EO/AO 2020 (memory-based)

Consider the following statements about the Employees' Deposit Linked Insurance Scheme, 1976: 1. The employer contributes 0.50 per cent of basic wages, dearness allowance and retaining allowance to the Insurance Fund. 2. The employee makes a matching contribution of 0.50 per cent to the Insurance Fund. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**SS-025** Moderate

Asked in EO/AO 2023 (memory-based)

A member dies in service. His average monthly wages for the preceding 12 months were Rs 15,000 and the average balance in his provident fund account for that period was Rs 4,00,000. What EDLI assurance benefit is payable?

- (A) Rs 5,25,000
- (B) Rs 6,00,000
- (C) Rs 7,00,000
- (D) Rs 7,25,000

**SS-026** Moderate

Practice - syllabus based

A member who had been in continuous employment for over a year dies in service. His average monthly wages for the preceding 12 months were Rs 6,000 and the average provident fund balance for that period was Rs 60,000. What EDLI benefit is payable?

- (A) Rs 2,10,000
- (B) Rs 2,40,000
- (C) Rs 2,50,000
- (D) Rs 2,55,000

**SS-027** Hard

Practice - syllabus based

Under which provision may an establishment be exempted from the operation of the Employees' Deposit Linked Insurance Scheme, 1976?

- (A) Section 16(1)(a)
- (B) Section 17(1)(a)
- (C) Section 7A(1)
- (D) Section 17(2A)

## SECTION EN

## General English

60 questions | 13 topics | EN-001 - EN-060

## TOPICS IN THIS SECTION

|                                       |                 |   |
|---------------------------------------|-----------------|---|
| Spotting Errors                       | EN-001 - EN-006 | 6 |
| Sentence Improvement                  | EN-007 - EN-011 | 5 |
| Fill in the Blanks - Grammar          | EN-012 - EN-015 | 4 |
| Active and Passive Voice              | EN-016 - EN-018 | 3 |
| Direct and Indirect Speech            | EN-019 - EN-021 | 3 |
| Sentence Rearrangement / Para Jumbles | EN-022 - EN-025 | 4 |
| Spelling and Confusable Words         | EN-026 - EN-030 | 5 |
| Synonyms                              | EN-031 - EN-035 | 5 |
| Antonyms                              | EN-036 - EN-040 | 5 |
| Idioms and Phrases                    | EN-041 - EN-046 | 6 |
| One-Word Substitution                 | EN-047 - EN-051 | 5 |
| Cloze Test                            | EN-052 - EN-055 | 4 |
| Reading Comprehension                 | EN-056 - EN-060 | 5 |

## Spotting Errors 6 questions

EN-001 Moderate

Practice - syllabus based

Answer: C

Identify the part of the sentence that contains an error. (A) One of the most important factors (B) that have contributed to the delay (C) are the shortage of trained staff.

- (A) One of the most important factors  
 (B) that have contributed to the delay  
 (C) are the shortage of trained staff  
 (D) No error

**A Incorrect.** this part is correct. The structure 'one of the' must be followed by a plural noun, so 'factors' is right. The superlative 'most important' is also correctly formed before a plural countable noun.

**B Incorrect.** this part is correct. The relative pronoun 'that' here refers back to the plural noun 'factors', not to 'one', so the plural verb 'have contributed' correctly agrees with its antecedent.

**C Correct.** subject-verb agreement is violated. The grammatical subject of the main clause is the singular 'One', not 'factors', so the verb must be singular: 'is the shortage of trained staff'. The intervening plural noun is only part of a prepositional phrase and cannot control the verb.

**D Incorrect.** there is a definite error, so 'No error' cannot be chosen. The main verb 'are' fails to agree with the singular head noun 'One' of the subject phrase.

*Exam tip: Rule: in 'one of the + plural noun + relative clause', the relative verb is plural but the main verb stays singular.*

**EN-002** Easy

Asked in EO/AO 2020 (memory-based)

**Answer: A**

Identify the part of the sentence that contains an error. (A) The committee comprises of (B) five members drawn from (C) three different departments.

- (A) The committee comprises of
- (B) five members drawn from
- (C) three different departments
- (D) No error

**A Correct.** a preposition collocation error. The verb 'comprise' already means 'consist of' and is used transitively without a preposition: 'The committee comprises five members'. Only the passive form 'is composed of' or 'consists of' takes a preposition, and 'comprised of' is treated as substandard in formal examination English.

**B Incorrect.** this part is faultless. The past participle 'drawn' correctly modifies 'members', and 'drawn from' is the standard collocation for indicating the source from which people are selected.

**C Incorrect.** this part is faultless. 'Three different departments' is a correctly formed plural noun phrase with the numeral and the adjective in their normal order before the noun.

**D Incorrect.** an error does exist in part A, so 'No error' is not an option. The redundant preposition 'of' after 'comprises' must be deleted.

**EN-003** Moderate

Practice - syllabus based

**Answer: B**

Identify the part of the sentence that contains an error. (A) Hardly had he entered the hall (B) than the audience stood up (C) to greet him.

- (A) Hardly had he entered the hall
- (B) than the audience stood up
- (C) to greet him
- (D) No error

**A Incorrect.** this part is correct. When 'Hardly' begins a sentence, inversion of subject and auxiliary is compulsory, and the past perfect 'had entered' correctly shows the earlier of two past actions.

**B Correct.** a correlative conjunction error. 'Hardly' and 'scarcely' pair with 'when' or 'before', never with 'than'. Only 'No sooner' takes 'than'. The clause must read 'when the audience stood up'. Mixing the two pairs is the standard trap in this question type.

**C Incorrect.** this part is correct. The infinitive of purpose 'to greet him' properly explains why the audience stood up, and the objective pronoun 'him' is right after a transitive verb.

**D Incorrect.** the sentence does contain an error in part B, so 'No error' cannot be selected. The correlative pairing is wrong.

*Exam tip: Remember the fixed pairs: Hardly/Scarcely ... when; No sooner ... than.*

**EN-004** Easy

Practice - syllabus based

**Answer: B**

Identify the part of the sentence that contains an error. (A) There is no difference (B) between you and I (C) on this issue.

- (A) There is no difference
- (B) between you and I
- (C) on this issue
- (D) No error

**A Incorrect.** this part is correct. In the existential 'there' construction the verb agrees with the following noun, and the singular uncountable 'difference' correctly takes the singular verb 'is'.

**B Correct.** a pronoun case error. 'Between' is a preposition, and every pronoun governed by a preposition must be in the objective case. The phrase must read 'between you and me'. 'I' is nominative and can only work as the subject of a verb; the politeness instinct that produces 'you and I' is misapplied here.

**C Incorrect.** this part is correct. 'On this issue' is the normal preposition collocation for indicating the subject matter of a disagreement or difference.

**D Incorrect.** a definite error exists in part B, so 'No error' is wrong. The nominative 'I' must be replaced by the objective 'me'.

**EN-005** Easy

Asked in EO/AO 2016 (memory-based)

**Answer: A**

Identify the part of the sentence that contains an error. (A) He is more cleverer (B) than any other boy (C) in his class.

- (A) He is more cleverer
- (B) than any other boy
- (C) in his class
- (D) No error

**A Correct.** a double comparative, which violates the rule on degrees of comparison. An adjective may take either the inflection '-er' or the intensifier 'more', never both. The correct forms are 'cleverer' or 'more clever'. 'More cleverer' is redundant and ungrammatical.

**B Incorrect.** this part is correct. When a member of a group is compared with the rest of the same group, the comparative requires 'than any other', which properly excludes the subject from the class of comparison.

**C Incorrect.** this part is correct. 'In his class' correctly defines the group of comparison, and the possessive adjective 'his' agrees with the singular masculine subject 'He'.

**D Incorrect.** the sentence carries a clear error of degree in part A, so 'No error' cannot be the answer.

**EN-006** Moderate

Practice - syllabus based

**Answer: D**

Identify the part of the sentence that contains an error. (A) Each of the applicants (B) has been asked to submit (C) his documents by Friday.

- (A) Each of the applicants
- (B) has been asked to submit
- (C) his documents by Friday
- (D) No error

**A Incorrect.** this part is grammatically sound. The distributive pronoun 'Each' is singular and is correctly followed by 'of the' plus the plural noun 'applicants'.

**B Incorrect.** this part is grammatically sound. Because the subject 'Each' is singular, the singular present perfect passive 'has been asked' is exactly right, and 'ask' correctly takes the infinitive 'to submit'.

**C Incorrect.** this part is grammatically sound. The singular possessive 'his' correctly refers back to the singular 'Each', and 'by Friday' is the right preposition for a deadline.

**D Correct.** the sentence is free from error. Agreement, voice and pronoun reference are all consistent with the singular subject 'Each', so 'No error' is the answer. Candidates often wrongly change 'has' to 'have' or 'his' to 'their' because of the nearby plural 'applicants'.

*Exam tip: Each, every, either, neither and none of + plural noun always take a singular verb in formal English.*

## SECTION LL

## Industrial Relations and Labour Laws

70 questions | 14 topics | LL-001 - LL-070

## TOPICS IN THIS SECTION

|                                                      |                 |   |
|------------------------------------------------------|-----------------|---|
| Industrial Disputes Act, 1947                        | LL-001 - LL-008 | 8 |
| Trade Unions Act, 1926                               | LL-009 - LL-014 | 6 |
| Industrial Employment (Standing Orders) Act, 1946    | LL-015 - LL-018 | 4 |
| Industrial Relations Code, 2020                      | LL-019 - LL-026 | 8 |
| Code on Wages, 2019                                  | LL-027 - LL-031 | 5 |
| Minimum Wages Act, 1948                              | LL-032 - LL-035 | 4 |
| Factories Act, 1948                                  | LL-036 - LL-041 | 6 |
| OSH and Working Conditions Code, 2020                | LL-042 - LL-046 | 5 |
| Contract Labour (Regulation and Abolition) Act, 1970 | LL-047 - LL-050 | 4 |
| Payment of Wages Act, 1936                           | LL-051 - LL-053 | 3 |
| Payment of Bonus Act, 1965                           | LL-054 - LL-058 | 5 |
| Payment of Gratuity Act, 1972                        | LL-059 - LL-063 | 5 |
| Maternity Benefit Act, 1961                          | LL-064 - LL-067 | 4 |
| Child and Adolescent Labour and Bonded Labour        | LL-068 - LL-070 | 3 |

## Industrial Disputes Act, 1947 8 questions

LL-001 Easy

Asked in EO/AO 2020 (memory-based)

Answer: D

In Bangalore Water Supply and Sewerage Board v. A. Rajappa (1978) the Supreme Court laid down a triple test for deciding what is an industry under Section 2(j) of the Industrial Disputes Act, 1947. Which of the following is NOT part of that test?

- (A) Systematic or organised activity
- (B) Cooperation between the employer and the employees
- (C) Production or distribution of goods and services calculated to satisfy human wants and wishes
- (D) Presence of a profit motive or investment of capital

**A Incorrect.** systematic activity is the first limb of the triple test. The seven-judge bench held that an isolated or casual act is not an industry, but any organised, continuous activity satisfies this limb.

**B Incorrect.** cooperation between employer and employee is the second limb. The relationship must be one of employment; a purely individual or self-employed effort without employees falls outside the definition.

**C Incorrect.** the third limb is production or distribution of goods and services to satisfy human wants. Charitable, welfare and even municipal services qualify once the first two limbs are met.

**D Correct.** the bench, speaking through Justice Krishna Iyer, expressly held that profit motive, capital investment and the presence of a commercial character are irrelevant. This is why hospitals, universities, research institutes and statutory boards were held to be industries. Only sovereign functions in the strict sense and certain professional or charitable ventures were excluded.

*Exam tip: The Industrial Disputes Act, 1947 stands subsumed in the Industrial Relations Code, 2020 with effect from 21 November 2025.*

**LL-002** ModeratePractice - syllabus based **Answer: A**

Consider the following statements about the conditions precedent to retrenchment under Section 25F of the Industrial Disputes Act, 1947: 1. The workman must be given one month notice in writing indicating the reasons for retrenchment, or wages in lieu of such notice. 2. The workman must be paid compensation equal to one month average pay for every completed year of continuous service. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**A Correct.** Section 25F(a) requires one month notice in writing stating reasons, or wages in lieu. Section 25F(b) requires compensation of fifteen days average pay, not one month, for every completed year of continuous service or any part in excess of six months. Section 25F(c) additionally requires notice to the appropriate Government in the prescribed manner.

**B Incorrect.** statement 2 misstates the rate. The statutory rate is fifteen days average pay per completed year; one month wages is the notice pay under clause (a), which is a separate obligation.

**C Incorrect.** only statement 1 is accurate. Treating the compensation as one month per year doubles the actual statutory liability and is the commonest trap in this section.

**D Incorrect.** statement 1 reproduces Section 25F(a) faithfully. Non-compliance with any of the three clauses of Section 25F renders the retrenchment void ab initio.

*Exam tip: Section 25F applies only to a workman in continuous service for not less than one year.*

**LL-003** ModeratePractice - syllabus based **Answer: C**

Under Section 25B of the Industrial Disputes Act, 1947, a workman other than one employed below ground in a mine is deemed to be in continuous service for one year if he has actually worked under the employer for not less than how many days in the preceding twelve calendar months?

- (A) 180 days
- (B) 190 days
- (C) 240 days
- (D) 300 days

**A Incorrect.** 180 days appears nowhere in Section 25B. The six-month test uses 120 days in ordinary cases and 95 days for a workman employed below ground in a mine, while the one-year test uses a higher figure.

**B Incorrect.** 190 days is the figure prescribed for a workman employed below ground in a mine, and also for the six-month test in such mines it is 95 days. It is the classic near-miss option here.

**C Correct.** Section 25B(2)(a)(ii) deems one year of continuous service where the workman has actually worked for not less than 240 days in the twelve calendar months preceding the date of reckoning. Days of lay-off, authorised leave, maternity leave up to twelve weeks and accident absence are counted. Crossing 240 days is what makes Section 25F protection available.

**D Incorrect.** 300 days finds no place in Section 25B. It is an invented figure designed to look plausible next to the real 240-day rule.

*Exam tip: The corresponding provision is Section 2(t) read with the continuous service rules of the Industrial Relations Code, 2020.*

**LL-004** Moderate

Asked in EO/AO 2016 (memory-based)

**Answer: C**

Under Section 22 of the Industrial Disputes Act, 1947, no person employed in a public utility service may go on strike in breach of contract without giving notice of strike within how many weeks before striking?

- (A) Two weeks
- (B) Four weeks
- (C) Six weeks
- (D) Eight weeks

**A Incorrect.** two weeks corresponds to the fourteen-day waiting period after the notice is served, during which the strike cannot begin. It is not the outer limit within which the notice must be given.

**B Incorrect.** four weeks appears in no clause of Section 22. It is placed between the fourteen-day and six-week figures to attract candidates who half-remember the section.

**C Correct.** Section 22(1)(a) requires notice of strike within six weeks before striking. Clause (b) bars a strike within fourteen days of giving such notice, clause (c) bars it before the expiry of the date specified in the notice, and clause (d) bars it during conciliation proceedings and seven days after their conclusion. Identical conditions bind the employer for lock-outs.

**D Incorrect.** eight weeks is not in the Act. The employer must, under Section 22(6), report a strike or lock-out notice to the appropriate Government within five days of receipt.

*Exam tip: The Industrial Relations Code, 2020 extends a fourteen-day strike notice to every industrial establishment, not just public utility services.*

**LL-005** Hard

Practice - syllabus based

**Answer: A**

Match List-I with List-II and select the correct answer. List-I (Authority under the Industrial Disputes Act, 1947): (a) Works Committee (b) Conciliation Officers (c) Board of Conciliation (d) Court of Inquiry. List-II (Section): 1. Section 4 2. Section 6 3. Section 3 4. Section 5

- (A) (a)-3, (b)-1, (c)-4, (d)-2
- (B) (a)-3, (b)-4, (c)-1, (d)-2
- (C) (a)-1, (b)-3, (c)-2, (d)-4
- (D) (a)-4, (b)-1, (c)-3, (d)-2

**A Correct.** Section 3 provides for a Works Committee in an establishment employing 100 or more workmen, with equal employer and workmen representation. Section 4 provides for Conciliation Officers, Section 5 for a Board of Conciliation with a chairman and two or four members, and Section 6 for a Court of Inquiry to inquire into any matter connected with an industrial dispute.

**B Incorrect.** this pairing swaps the Board of Conciliation with the Conciliation Officer. The Board is a tripartite body constituted ad hoc under Section 5, while Conciliation Officers under Section 4 are standing appointments.

**C Incorrect.** this places the Works Committee under Section 4 and the Board under Section 6. Section 6 in fact deals with the Court of Inquiry, which only inquires and reports, and does not adjudicate.

**D Incorrect.** this places the Works Committee under Section 5. Sections 7, 7A and 7B, not 3 to 6, deal with the Labour Court, Industrial Tribunal and National Tribunal respectively.

*Exam tip: A Court of Inquiry reports to the Government within six months; its report is not an award and is not binding.*

**LL-006** HardPractice - syllabus based **Answer: C**

Consider the following statements about Chapter VB of the Industrial Disputes Act, 1947: 1. It applies to a non-seasonal industrial establishment in which not less than one hundred workmen were employed on an average per working day in the preceding twelve months. 2. Under Section 25N a workman in such an establishment cannot be retrenched without three months notice or wages in lieu, and the prior permission of the appropriate Government. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**A Incorrect.** statement 2 is also right. Section 25N(1) requires three months notice or pay in lieu together with prior permission by application to the appropriate Government or the specified authority.

**B Incorrect.** statement 1 is equally right. Section 25K fixes the threshold at one hundred or more workmen employed on an average per working day for the preceding twelve months, excluding seasonal establishments.

**C Correct.** Section 25K sets the hundred-workmen threshold for factories, mines and plantations, and Section 25N imposes three months notice plus prior permission for retrenchment. Section 25M requires prior permission for lay-off and Section 25-O requires ninety days notice and prior permission for closure. Under the Industrial Relations Code, 2020 the threshold for this chapter rises to 300 workers.

**D Incorrect.** both statements reproduce the statute correctly. Chapter VB is the strictest part of the Act and remains a favourite examination area.

*Exam tip: Chapter VA lay-off compensation is 50% of basic wages and dearness allowance for up to forty-five days in a year.*

**LL-007** ModeratePractice - syllabus based **Answer: B**

Section 2A of the Industrial Disputes Act, 1947 provides that -

- (A) any dispute about wages raised by a group of workmen is an industrial dispute even if the employer denies liability
- (B) a dispute connected with the discharge, dismissal, retrenchment or termination of an individual workman is deemed to be an industrial dispute even though no other workman or union is a party to it
- (C) an individual workman may claim bonus directly before the Industrial Tribunal without conciliation
- (D) a workman dismissed for misconduct must be reinstated pending adjudication of his dispute

**A Incorrect.** a collective wage demand was always an industrial dispute under Section 2(k). Section 2A was inserted in 1965 precisely because individual, not collective, disputes were failing the espousal requirement.

**B Correct.** Section 2A, inserted by the 1965 amendment, deems a dispute over the discharge, dismissal, retrenchment or termination of services of an individual workman to be an industrial dispute without espousal by a union or a body of workmen. The 2010 amendment added sub-sections (2) and (3) allowing such a workman to apply directly to the Labour Court or Tribunal after forty-five days from his application to the conciliation officer, subject to a three-year limitation.

**C Incorrect.** bonus claims are not covered by Section 2A, which is confined to termination of service. Bonus disputes fall in the Third Schedule and go before an Industrial Tribunal in the normal way.

**D Incorrect.** interim reinstatement is not automatic. Section 33 regulates alteration of service conditions during pendency, and Section 33C provides for recovery of money due, but neither mandates reinstatement pending adjudication.

*Exam tip: Section 2A is reproduced in substance by Section 2(q) proviso and Section 53 of the Industrial Relations Code, 2020.*

**LL-008** HardPractice - syllabus based **Answer: C**

Match List-I with List-II and select the correct answer. List-I (Definition under the Industrial Disputes Act, 1947): (a) Lay-off (b) Retrenchment (c) Lock-out (d) Closure. List-II (Clause): 1. Section 2(cc) 2. Section 2(l) 3. Section 2(kkk) 4. Section 2(oo)

- (A) (a)-4, (b)-3, (c)-2, (d)-1  
 (B) (a)-3, (b)-4, (c)-1, (d)-2  
 (C) (a)-3, (b)-4, (c)-2, (d)-1  
 (D) (a)-4, (b)-3, (c)-1, (d)-2

**A Incorrect.** this swaps lay-off and retrenchment. Lay-off is the employer failing or refusing to give employment for reasons such as shortage of coal, power or raw material, while the workman remains on the muster roll.

**B Incorrect.** the lock-out and closure clauses are interchanged here. Lock-out is defined in Section 2(l) as the temporary closing of a place of employment or refusal to continue to employ, and closure in Section 2(cc).

**C Correct.** lay-off is Section 2(kkk), retrenchment Section 2(oo), lock-out Section 2(l) and closure Section 2(cc). Retrenchment means termination for any reason whatsoever other than punishment by disciplinary action, and expressly excludes voluntary retirement, superannuation, non-renewal of a contract and termination on continued ill-health.

**D Incorrect.** both pairs are wrong. Note also that strike is defined in Section 2(q) and industrial dispute in Section 2(k).

*Exam tip: Lay-off is temporary and the employment relationship survives; retrenchment and closure end it.*

## Trade Unions Act, 1926 6 questions

**LL-009** EasyAsked in EO/AO 2015 (memory-based) **Answer: B**

Under the Trade Unions Act, 1926, an application for registration of a trade union of workmen may be made by any seven or more members, provided the union has as members not less than -

- (A) 10% of the workmen, or 100 workmen, whichever is more  
 (B) 10% of the workmen, or 100 workmen, whichever is less  
 (C) 25% of the workmen, or 50 workmen, whichever is less  
 (D) seven workmen in all cases, with no further membership requirement

**A Incorrect.** reading the proviso as whichever is more would make registration far harder in large establishments. The statute deliberately uses the lower of the two figures so that unions in big factories are not blocked.

**B Correct.** the proviso to Section 4(1), inserted by the Trade Unions (Amendment) Act, 2001, requires that no trade union of workmen be registered unless at least 10% of the workmen, or 100 workmen, whichever is less, engaged in the establishment or industry are its members on the date of application, subject to a minimum of seven. Section 9A requires this minimum to be maintained at all times.

**C Incorrect.** 25% and 50 are not in the Act. The only percentages that matter are the 10% registration floor here and the 51% recognition threshold introduced by the Industrial Relations Code, 2020.

**D Incorrect.** seven members is necessary but no longer sufficient. Before 2001 seven members alone sufficed, which had led to a proliferation of very small unions.

*Exam tip: Section 4(2) saves an application where not more than half the applicants cease to be members before registration.*

## SECTION SS

## Social Security in India

70 questions | 12 topics | SS-001 - SS-070

## TOPICS IN THIS SECTION

|                                                         |                 |   |
|---------------------------------------------------------|-----------------|---|
| EPF and MP Act, 1952 - Scope and Definitions            | SS-001 - SS-007 | 7 |
| Employees' Provident Fund Scheme, 1952                  | SS-008 - SS-015 | 8 |
| Employees' Pension Scheme, 1995                         | SS-016 - SS-023 | 8 |
| EDLI Scheme, 1976                                       | SS-024 - SS-027 | 4 |
| EPFO Organisation and Administration                    | SS-028 - SS-032 | 5 |
| EPF Compliance, Inspection and Penalties                | SS-033 - SS-035 | 3 |
| Employees' State Insurance Act, 1948                    | SS-036 - SS-042 | 7 |
| Code on Social Security, 2020                           | SS-043 - SS-050 | 8 |
| Employees' Compensation Act, 1923                       | SS-051 - SS-053 | 3 |
| Unorganised and Gig Workers' Social Security            | SS-054 - SS-058 | 5 |
| National Social Security and Pension Schemes            | SS-059 - SS-064 | 6 |
| Concepts and International Framework of Social Security | SS-065 - SS-070 | 6 |

## EPF and MP Act, 1952 – Scope and Definitions 7 questions

SS-001 Easy

Practice - syllabus based Answer: B

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (Act 19 of 1952) received the assent of the President on which date?

- (A) 15 November 1951
- (B) 4 March 1952
- (C) 1 November 1952
- (D) 16 November 1995

**A Incorrect.** 15 November 1951 is the date of the Employees' Provident Funds Ordinance, 1951, which the Act later replaced. The Ordinance is the immediate ancestor of the statute, which makes this the most attractive trap in the set.

**B Correct.** the Act, originally titled the Employees' Provident Funds Act, 1952, received the assent of the President on 4 March 1952. It replaced the Ordinance of 15 November 1951, and the word 'Miscellaneous Provisions' was added to the title in 1988. Section 1(2) provides that it extends to the whole of India.

**C Incorrect.** 1 November 1952 is the date on which the Employees' Provident Funds Scheme, 1952, framed under Section 5, came into force in the first six notified industries. It is the commencement of the Scheme, not the assent to the Act.

**D Incorrect.** 16 November 1995 is the date on which the Employees' Pension Scheme, 1995 came into force under Section 6A, replacing the Family Pension Scheme, 1971. It has nothing to do with the enactment of the parent Act.

*Exam tip: The Act now stands subsumed in Chapter III of the Code on Social Security, 2020, which came into force on 21 November 2025.*

**SS-002** Moderate

Practice - syllabus based

**Answer: D**

Under Section 1(4) of the EPF and MP Act, 1952, an establishment employing fewer than 20 persons may be brought under the Act voluntarily by whom?

- (A) The Central Government, on the recommendation of the State Government
- (B) The Regional Provident Fund Commissioner, on an application by the employer alone
- (C) The Central Board of Trustees, by a resolution passed in its meeting
- (D) The Central Provident Fund Commissioner, on a joint application by the employer and the majority of employees

**A Incorrect.** the State Government has no role in voluntary coverage under Section 1(4). The Central Government's power is under Section 1(3)(b), to notify by Gazette notification other classes of establishments employing 20 or more persons.

**B Incorrect.** two errors here. The authority is the Central PF Commissioner, not the RPFC, and the application must be a joint one showing the agreement of the majority of employees, not a unilateral request by the employer.

**C Incorrect.** the Central Board of Trustees is the policy and fund-management body under Section 5A. It does not extend the Act to individual establishments; coverage is a statutory act of notification, not a Board resolution.

**D Correct.** Section 1(4) permits voluntary coverage where the employer and the majority of the employees agree that the Act should apply. On such a joint application the Central Provident Fund Commissioner may apply the Act by notification in the Official Gazette from the date of the agreement or any later date specified. The 20-employee threshold is thereby waived.

*Exam tip: Section 1(4) coverage is restated in Section 1(5) of the Code on Social Security, 2020.*

**SS-003** Moderate

Asked in EO/AO 2023 (memory-based)

**Answer: C**

Consider the following statements about the EPF and MP Act, 1952: 1. Once the Act applies to an establishment, it continues to apply even if the number of employees later falls below twenty. 2. The Act does not apply to a co-operative society employing less than fifty persons and working without the aid of power. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**A Incorrect.** statement 1 is right but statement 2 is equally right. The co-operative society exclusion is a real statutory carve-out in Section 16(1)(a), not an invention.

**B Incorrect.** statement 2 is right but statement 1 is also right. Section 1(5) is one of the best-known features of the Act and is tested repeatedly.

**C Correct.** Section 1(5) provides that an establishment to which the Act applies shall continue to be governed by it notwithstanding that the number of persons employed falls below twenty. Section 16(1)(a) excludes any establishment registered under the Co-operative Societies Act, 1912 or a corresponding State law, employing less than fifty persons and working without the aid of power. Both conditions must be satisfied together.

**D Incorrect.** both statements reproduce the statute correctly. Rejecting both is the classic over-correction when a candidate confuses Section 16 with the exemption power under Section 17.

*Exam tip: Section 16 also excludes establishments under Central or State control whose employees already get contributory PF or old-age pension benefits.*

**SS-004** HardPractice - syllabus based **Answer: D**

Which one of the following is NOT expressly excluded from the definition of 'basic wages' in Section 2(b) of the EPF and MP Act, 1952?

- (A) Cash value of any food concession
- (B) House rent allowance
- (C) Overtime allowance
- (D) Retaining allowance

- A Incorrect.** the cash value of any food concession is the first item expressly excluded by Section 2(b)(i). It is therefore not part of basic wages for the purpose of computing contributions.
- B Incorrect.** house rent allowance is named in the exclusion list in Section 2(b)(ii), alongside dearness allowance, overtime allowance, bonus and commission. It is excluded from basic wages as defined.
- C Incorrect.** overtime allowance is expressly excluded by Section 2(b)(ii). Payments that depend on extra work beyond normal duty hours have consistently been held outside basic wages.
- D Correct.** retaining allowance is not in the exclusion list of Section 2(b). On the contrary, Section 6 makes the contribution base 'basic wages, dearness allowance and retaining allowance', so retaining allowance is added back into the base. Section 2(bb) separately defines retaining allowance as the allowance paid to retain an employee's services during a period when the establishment is not working.

*Exam tip: Dearness allowance is excluded by Section 2(b) but restored to the base by Section 6 - a favourite trap.*

**SS-005** HardPractice - syllabus based **Answer: D**

In *RPFC (II), West Bengal v. Vivekananda Vidyamandir and Surya Roshni Ltd v. EPFO* (2019), the Supreme Court laid down which test for deciding whether a special allowance forms part of basic wages?

- (A) Whether the allowance exceeds 50% of the total remuneration paid to the employee
- (B) Whether the allowance is paid to employees drawing wages below the statutory ceiling of Rs 15,000
- (C) Whether the allowance has been shown separately in the wage slip and the appointment letter
- (D) Whether the allowance is universally, necessarily and ordinarily paid to all employees across the board

- A Incorrect.** the 50% cap on excluded allowances is a feature of the uniform definition of 'wages' in the Code on Social Security, 2020 and the other labour codes. It was not the test formulated by the Court in the 2019 judgment.
- B Incorrect.** the wage ceiling of Rs 15,000 governs the amount on which contributions must be paid, not the character of an allowance. The 2019 test applies regardless of the wage level of the employee concerned.
- C Incorrect.** the label or the manner of presentation in the pay structure is irrelevant. The Court expressly looked at the substance of the payment rather than the nomenclature used by the employer.
- D Correct.** the Supreme Court held on 28 February 2019 that the test is whether the allowance is universally, necessarily and ordinarily paid to all employees across the board. If it is, it is a camouflaged part of basic wages and attracts contributions. Only allowances linked to extra output, incentive or a variable factor peculiar to some employees fall outside basic wages, and the burden lies on the employer to prove this.

*Exam tip: The judgment triggered large-scale Section 7A assessments on employers who had split wages into special allowances.*

**SS-006** ModeratePractice - syllabus based **Answer: A**

Consider the following statements about the definition of 'employee' in Section 2(f) of the EPF and MP Act, 1952: 1. It covers a person employed by or through a contractor in or in connection with the work of the establishment. 2. It excludes every apprentice, whether engaged under the Apprentices Act, 1961 or under the standing orders of the establishment. Which of the statements given above is/are correct?

- (A) 1 only
- (B) 2 only
- (C) Both 1 and 2
- (D) Neither 1 nor 2

**A Correct.** Section 2(f) covers any person employed for wages in any kind of work, manual or otherwise, in or in connection with the work of an establishment, who gets wages directly or indirectly from the employer, and expressly includes a person employed by or through a contractor. Statement 2 is wrong because the exclusion is narrow: only an apprentice engaged under the Apprentices Act, 1961 or under the standing orders is outside the definition; other trainees and apprentices are employees.

**B Incorrect.** statement 2 overstates the exclusion. The section does not exclude every apprentice; it excludes only those engaged under the Apprentices Act, 1961 or under the standing orders of the establishment.

**C Incorrect.** statement 1 alone is correct. Treating all apprentices as excluded is a common error and has produced repeated Section 7A litigation over so-called trainees who were in fact employees.

**D Incorrect.** statement 1 is a direct reproduction of the inclusive part of Section 2(f). Contract labour deployed in or in connection with the work of an establishment is squarely covered, and the principal employer is answerable for their contributions.

*Exam tip: Section 2(26) of the Code on Social Security, 2020 carries forward substantially the same definition of employee.*

**SS-007** ModeratePractice - syllabus based **Answer: B**

Section 6 of the EPF and MP Act, 1952 fixes the statutory rate of the employer's contribution at which figure, before enhancement by notification?

- (A) 8.33 per cent
- (B) 10 per cent
- (C) 12 per cent
- (D) 6.25 per cent

**A Incorrect.** 8.33 per cent is not a rate of contribution under Section 6 at all. It is the portion of the employer's share that is diverted from the provident fund to the Employees' Pension Scheme under Section 6A, capped at Rs 1,250 on the ceiling wage of Rs 15,000.

**B Correct.** Section 6 prescribes contribution at ten per cent of basic wages, dearness allowance and retaining allowance, with a proviso empowering the Central Government to substitute twelve per cent for any establishment or class of establishments. Twelve per cent has been notified for most establishments, but ten per cent still applies to specified classes such as establishments employing fewer than twenty persons, sick industrial companies, and the beedi, brick, jute, coir and guar gum industries.

**C Incorrect.** twelve per cent is the enhanced rate now applicable to the great majority of establishments, but it operates through the proviso to Section 6 and a notification. The rate written into the body of the section itself is ten per cent.

**D Incorrect.** 6.25 per cent has never been a contribution rate under this Act. It is a plausible-looking but invented figure designed to catch candidates who remember only that the rate was once lower than 12 per cent.

*Exam tip: The employee's contribution must be equal to the employer's; an employee may contribute more voluntarily, but the employer is not bound to match it.*

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