

GRC BULLETIN

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MoLE

Notification on Employees' Provident Funds
(Amendment) Scheme, 2025

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LABOUR LAWS

Authority

Ministry of Labour and Employment

Circular Date

Oct 10, 2025

Circular Number

G.S.R. 749(E)

Effective Date

Nov 01, 2025

MINISTRY OF LABOUR & EMPLOYMENT – NOTIFICATION ON EMPLOYEES’ PROVIDENT FUNDS (AMENDMENT) SCHEME, 2025

Applicability : All establishments and employers covered or seeking coverage under the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952

Introduction

On October 10, 2025, the Ministry of Labor and Employment notified the **Employees’ Provident Funds (Amendment) Scheme, 2025**, introducing the **Employees’ Enrolment Campaign, 2025**. This initiative aims to expand provident fund coverage by encouraging employers to enroll all eligible employees who were previously left out of the Employees’ Provident Fund (EPF) Scheme.

The campaign will be effective from **1st November, 2025** and remain operational until **30th April, 2026**.

Key Provisions

- **Scope of Enrolment:** Employers, whether previously covered under the EPF Act or not, can:
 - Apply for coverage under the Act, if not already covered.
 - Enroll employees who joined between **1st July, 2017** and **31st October, 2025**, are alive and employed as on the date of declaration, but were not enrolled earlier.
- **Compliance Requirements:**
 - Employers must create **Face Authentication-based Universal Account Numbers (UANs)** via the UMANG application for each eligible employee.
 - Payment of contributions is to be made through **Electronic Challan-cum-Return (ECR)**.
 - A **one-time nominal damage fee of ₹100** is applicable per establishment under the campaign.
- **Waiver and Contribution:**
 - Employers are required to deposit only their share of contributions for the past period; employees’ share is **waived**, provided it was not previously deducted.
 - Employers must also pay applicable **interest under Section 7Q** of the Act along with administrative charges.



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• Eligibility Across Establishments:

- All establishments, even those facing inquiries under **Section 7A** of the Act, **Paragraph 26B** of the EPF Scheme, or **Paragraph 8** of the Employees' Pension Scheme, 1995, can participate in the campaign.

• No Retrospective Cases:

- The scheme is applicable only for employment periods **on or after 1st July, 2017**.

• Integration with Pradhan Mantri-Viksit Bharat Rojgar Yojana (PMVBRY):

- Employers registering or declaring additional employees under this campaign will also be **eligible for benefits under PMVBRY**, subject to conditions of that scheme.

Importance and Benefits

- **Encourages Formalization:** Brings unregistered employees into the formal social security framework.
- **Compliance Relief:** Offers a one-time opportunity to regularize pending enrolments with minimal penalties.
- **Wider Coverage:** Extends PF and pension benefits to employees previously excluded.
- **Employer Incentives:** Enables employers to avail benefits under the **PM-Viksit Bharat Rojgar Yojana**, supporting job creation and compliance.

Conclusion

The **Employees' Provident Funds (Amendment) Scheme, 2025** marks a progressive step toward strengthening India's social security ecosystem. Through the **Employees' Enrolment Campaign, 2025**, the Ministry provides a window for employers to regularize and expand employee coverage under EPF while ensuring compliance and promoting employment generation.

SOURCE: [Click Here for more details](#)



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