

Date: 01-01-2023

**Circular No – 001 / 2023**

To  
All Members of the Association

**Submission of Returns / Compliance with labour Legislations during January 2023**

Sl. No.	Enactment	Description of Return/Action to be taken	Last date of submission of Returns/Action
1	Building & Other Construction Workers (Regulation of Employment & Conditions of Service) Act & Rules	Annual Return in form XLV to the concerned Labour Inspector	On or Before February 15
2	Contract Labour (Regulation & Abolition) Act	Annual return in form XXV	On or Before February 15
3	EPF & MP Act	Remittance of PF contribution Electronic Challan Return (online)	On or Before January 15
4	EPF & MP ACT	Submit Monthly statement of IW1 relating to details of International Workers qualifying for membership along with form 5 (for un-exempted) and form 4 PS (exempted) (**)	On or Before January 15
5	ESI Act	Remittance of ESI contributions and Contribution History (online)	On or Before January 15
6	Employment Exchange (Compulsory Notification of Vacancy)	Submission of ER I for the quarter ending December 31, 2022	On or before January 31
7	Factories Act	Submission of Annual Return in form 20 (*)	On or before February 1

8	Karnataka Labour Welfare Fund Act	Remit Labour Welfare Fund to the Labour Welfare Commissioner	On or before January 15
9	Karnataka Labour Welfare Fund Act	Remit unpaid accumulations (unpaid wages, fines) and submission of extract of Form B	On or before January 15
10	Karnataka Shops & Commercial Establishments Act & Rules	Annual Return in form U	On or before January 31.
11	Karnataka Public Safety Measures Act	Annual Return in form 15	Once in 3 months
12	Maternity Benefit Act	Submission of Annual Return in form K L & M (*) (***)	On or before January 31
13	Minimum Wages Act	Submission of Annual Return in Form III (*) (***)	On or before January 31
14	Payment of Wages Act	Submission of Annual Return in Form III (*) (***)	On or before February 1
15	Payment of Bonus Act	Submission of Annual Return in Form D	On or before February 1
16	Profession Tax Act	Remit Tax deducted from salary/wages and submission of form 5A	On or before January 20

The above returns/statutory compliances are required to be ensured by all concerned establishments during January 2023

1. (\*) Employer who submits annual return in Form 20 under the Factories Act need not submit separate returns under the following enactments: -
  - i) Return in Form XXV under Contract Labour (Regulation & Abolition) Karnataka Rules 1974
  - ii) Return in Form III under Karnataka Minimum Wages Rules 1958
  - iii) Return in Form IV under Karnataka Payment of Wages Rules 1963
  - iv) Return in Form K, L & M under Karnataka Maternity Benefit Rules 1963
  - v) Return in Form-D under the Payment of Bonus Rules.



1. (\*\*\*) If there is no International Worker who qualifies to become member of EPF, the Employer shall send a "nil" return
2. (\*\*\*) Employer who submits annual return in Form-U under Karnataka Shops & Establishments Act need not submit separate return under the following enactments.
  - i) Return under Contract Labour (Regulation & Abolition) Act 1970
  - ii) Return in Form III under Karnataka Minimum Wages Rules 1958.
  - iii) Return in Form IV under Karnataka Payment of Wages Rules 1963
  - iv) Return in Form K, L & M under Karnataka Maternity Benefit Rules 1963
3. However, Employers submitting returns in Form U under Shops & Commercial Establishments Act are required to submit Annual Returns in Form-D prescribed under the Payment of Bonus Rules, 1975.

**For KARNATAKA EMPLOYERS' ASSOCIATION**

**Sd/-**

**[B.C. PRABHAKAR]**

**PRESIDENT**