

Date: 01-01-2024

**Circular No – 001/2024**

To  
All Members of the Association

**Submission of Returns / Compliance with labour Legislations during January 2024**

| 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, 2023  | 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**