

Date:03.01.2025

Circular No – 003/2024

To
All Members of the Association

Submission of Returns / Compliance with labour Legislations during January 2025

| 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, 2024 | On or before January 31 |
| 7 | Factories Act | Submission of Annual Return in form 20 (*) | On or before February 1 |

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|----|---|--|--------------------------|
| 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 | Return in form 15 for the period ending December 31, 2024 | 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 2025

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/-

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