

Date:05.01.2026

**Circular No – 002/2026**

To  
All Members of the Association

**Submission of Returns / Compliance with labour Legislations during January 2026**

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, 2025	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	Return in form 15 for the period ending December 31, 2025	Once in 3 months
12	Maternity Benefit Act	Submission of Annual Return in form K L & M (*) (***)	On or before January 31
13	POSH Act	Internal Committee (IC) report to be submitted to District Officer	On or before January 31
14	Minimum Wages Act	Submission of Annual Return in Form III (*) (***)	On or before January 31
15	Payment of Wages Act	Submission of Annual Return in Form III (*) (***)	On or before February 1
16	Payment of Bonus Act	Submission of Annual Return in Form D	On or before February 1
17	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 2026

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**