

CCIRCULAR No – 100/ 2025

To
All Members of the Association

Date: 08.12.2025

**SUBMISSION OF RETURNS / COMPLIANCE WITH LABOUR
LEGISLATIONS DURING December - 2025**

The following returns/statutory compliances are required to be ensured by all concerned Establishments during the month of December 2025:

Sl. No.	Enactment	Description of Returns / Action to be taken	Last date of submission of Returns / Action to be taken
1	2	3	4
1.	EPF & MP Act, 1952	Remittance of EPF Contributions (ECR)	Before 15 th DEC 2025
2.	EPF Act (In respect of International Workers)	Submit Monthly Statement IW-1 relating to details of Employees Qualifying for membership as International Workers along with Form 5(for Un-exempted)/ Form 4 PS (for Exempted)*	Before 15 th DEC 2025
3.	ESI Act, 1948	Remittance of ESI contributions	Before 15 th DEC 2025
4.	Professional Tax Act	Submit Form 5 & pay Tax deducted from Employees' Salary/Wages	Before 20 th DEC 2025
5.	Karnataka Labour Welfare Fund Act 1965	Deduct contribution from the salary payable for the month of December 2025	Before 15 th JAN 2026

Note:-

- * If there is no international worker who qualifies to become member of EPF, the employer shall send a 'nil' return.

for KARNATAKA EMPLOYERS' ASSOCIATION

sd/-
(B.C. PRABHAKAR)
PRESIDENT