

Date:11.02.2026

Circular No – 009/2026

To
All Members of the Association

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

The following returns/statutory compliances are required to be ensured by all concerned Establishments during the month of February 2026:

SI. 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 by Principal Employer in Form XXV (Rule 242) to the Regional Labour Commissioner (*)	On or Before February 15
2	Contract Labour (Regulation & Abolition) Act	Annual Return by Principal Employer in Form XXX (Rule 82(2)) (**)	On or Before February 15
3	EPF & MP Act	Remittance of PF contribution through Electronic Challan-cum-Return (ECR) – Online	On or Before February 15
4	EPF Act (International Workers)	Submission of Monthly Statement (Form IW-1) for International Workers qualifying for membership along with Form 5 (Un-exempted establishments) and Form 4PS (Exempted establishments) (**)	On or Before February 15
5	ESI Act	Remittance of ESI contributions (online)	On or Before February 15



6	Professional Tax Act	Submission of Form 5 and payment of Professional Tax deducted from employees' salary/wages	On or before February 20
---	----------------------	---	---------------------------------

Note:-

- (*) Where the appropriate Govt. is Central Govt. Annual Return be submitted in Form XLV to the Concerned Labour Inspector
- (**) No need to submit Annual Return if Annual Return in Form 20 under Factories Act or Form U under Karnataka Shops & Commercial Establishment Act has been submitted.
- (**) If there is no international worker who qualifies to become member of EPF, the Employer shall send a 'nil' return

Please note that, with reference to Sl. Nos. 1 and 2, the Occupational Safety, Health and Working Conditions Code has rationalised the earlier requirement of filing multiple statutory returns by providing for the submission of a single consolidated return. However, as the State Rules have not yet been notified and the prescribed formats are still awaited.

The Karnataka Employers' Association will share further updates and guidance once the relevant State Rules are notified.

For KARNATAKA EMPLOYERS' ASSOCIATION

Sd/-

[B.C. PRABHAKAR]

PRESIDENT