Circular No – 051/2026

Date: 13.07.2026

To
All Members of The Association

EPFO ISSUES OPERATIONAL GUIDELINES FOR THE EMPLOYEES' ENROLMENT CAMPAIGN, 2026 (EEC-2026)

1. Further to the Association's Circular No. 046/2026 dated 06.07.2026 regarding the Employees' Enrolment Campaign, 2026, the Employees' Provident Fund Organisation (EPFO), vide its Notification No. EEC/2025/E-1190921/4278204 dated 08.07.2026, has issued detailed operational guidelines for implementing the Campaign notified under the Employees' Provident Funds Scheme, 2026.
2. The Campaign provides employers with a one-time opportunity to voluntarily enrol eligible employees who were previously excluded from EPF coverage and to regularise past compliance.
3. The key features of the Campaign are summarised below:
   - 3.1. **Campaign Period:** The scheme is effective from 01.07.2026 to 31.10.2026.
   - 3.2. **Coverage:** Employers may declare eligible employees who were left out of EPF coverage during the period from 01.04.2009 to 31.03.2026.

+91 9449183208 Bengaluru, Karnataka kea@kea.co.in

3.3. **Applicability:** The Campaign applies to all establishments, irrespective of whether they are already covered under the EPF Act/Scheme or are seeking fresh coverage.

3.4. **Eligibility:** Only employees who are alive and continue to be employed in the establishment on the date of declaration are eligible for enrolment.

3.5. **Online Declaration:** Declarations must be filed through the EPFO portal by linking the Electronic Challan-cum-Return (ECR) with a Temporary Return Reference Number (TRRN).

3.6. **UAN Requirement:** Employers must generate Face Authentication-based Universal Account Numbers (UANs) through the UMANG App for every employee declared under the Campaign.

3.7. **Financial Relief:**

- The employee's share of past PF contributions will be waived, provided it was not previously deducted from their wages.
- Employers are required to remit only the employer's contribution, applicable interest, administrative charges, and a lump sum damage fee of ₹100 per defaulting establishment.

3.8. **Multiple Declarations:** Employers may submit multiple declarations during the Campaign period.

3.9. **Pending Cases:** Establishments are eligible to participate in the Campaign even if proceedings or inquiries are pending before the

EPFO. However, if declarations are made during a stipulated inquiry period, the campaign benefits will be limited to the prescribed damages.

3.10. **PM-VBRY Benefit:** Establishments registering employees or obtaining fresh coverage under the Campaign may also be eligible for benefits under the PM-VBRY Scheme, subject to its prescribed conditions.

4. Members are advised to review the eligibility of employees who may have remained outside EPF coverage and, where applicable, utilise this compliance window before the closing date of 31.10.2026.

5. A copy of Notification No. EEC/2025/E-1190921/4278204 dated 08.07.2026 is enclosed.

For KARNATAKA EMPLOYERS' ASSOCIATION

Sd/
[B C Prabhakar]
President

कर्मचारी भविष्य निधि संगठन
Employees Provident Fund Organisation
श्रम एवं रोज़गार मंत्रालय, भारत सरकार
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
मुख्यकार्यालय/ HEAD OFFICE

एन.बी.सी.सी सेंटर, ब्लॉक-2, ग्राउंड फ्लोर- 4th फ्लोर, ईस्ट किदवई नगर, नईदिल्ली -110023
NBCC Centre, Block-2, Ground Floor- 4th Floor, East Kidwai Nagar, New Delhi-110023
Website: www.epfindia.gov.in, www.epfindia.nic.in

No.EEC/2025/E-1190921 / 4278204 Dated: 08/07/2026

To,

All Additional Central P. F. Commissioners (Zones),
All Regional Provident Fund Commissioners-In-Charge of ROs

Subject: Implementation of Employees' Enrolment Campaign, 2026 –Notification No. G.S.R. 525(E), G.S.R. 526(E) and G.S.R. 527(E) dated 29.06.2026-reg.

Sir/Madam,

Vide Notifications No. G.S.R. 525(E), G.S.R. 526(E) and G.S.R. 527(E) dated 29.06.2026, the Ministry of Labour & Employment, Government of India, has notified the issuance of the Employees' Enrolment Campaign, 2026 under the relevant provisions of the Code on Social Security 2020. A copy of the aforementioned notifications is attached for information and necessary action by all concerned.

The salient features of the Employees' Enrolment Campaign, 2026 are summarised below for information, necessary action, and wide dissemination:

1. The scheme shall commence on 1st July, 2026, and cease on 31st October, 2026.
2. Objective of the Scheme is to provide a special window for employers to voluntarily enroll eligible employees, who were left out from EPF coverage during the period 01.04.2009 to 31.03.2026, and to regularize their past compliance.
3. The Scheme applies to all establishments, irrespective of existing coverage status.
4. Employers may apply for EPF coverage if not previously covered and then declare and enroll employees who joined between 01.04.2009 and 31.03.2026.
5. Mandatory condition for implementation is that the employers must generate Face Authentication-based UAN through UMANG App for each declared employee and remit contributions using Electronic Challan-cum-Return (ECR).
6. The declaration can be filed online only via EPFO portal, linking ECR with a Temporary Return Reference Number (TRRN).
7. A lump sum damage of ₹100 for each defaulting establishment shall be construed as compliance across the three schemes
8. Under the scheme, Employee Share stands waived for the declared period, only if not deducted earlier.

9. Employer is liable to deposit only the employer's share, along with interest (under Sec 7Q of the repealed Act or section 127 of the Code, as the case may be) and administrative charges as well as Damages amounting to lump-sum of ₹ 100.
10. Multiple declarations are permitted.
11. The declaration can be made only in respect of such employees, which are alive and still working with the said establishment on the date of declaration.
12. All establishments are eligible to participate in the proposed Scheme irrespective of the fact whether any establishment is facing inquiries under section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 or under section 125 of the Code, Para-11 of the Employees' Provident Funds Scheme, 2026 or paragraph 26-B of Employees' Provident Funds Scheme, 1952, paragraph-8 of the Employees' Pension Scheme, 2026 or paragraph-8 of Employees" Pension Scheme, 1995, as the case may be. However, in case, declaration is given by employer pertaining to the stipulated period of inquiry, the benefits under the EEC, 2026 shall be confined to limiting the damages to the extent of notional damages of Rs.100/-
13. No suo-motu action shall be initiated for employees who exited prior to declaration.
14. Employers declaring employees or registering afresh under this campaign shall also be eligible for benefits under PM-VBRY, subject to terms and conditions of PM-VBRY as specified in the scheme.

It is requested to ensure dissemination of the scheme to all establishments under jurisdiction, facilitate awareness campaigns/webinars for employers and stakeholders, set up dedicated helpdesks to address queries and assist with UAN generation, portal access, and declaration filing, monitor and ensure timely processing of declarations and submissions under the campaign.

[This issues with the approval of CPFC]

Enclosures:

i. Copy of G.S.R. 525(E) dated 29.06.2026
ii. Copy of G.S.R. 526(E) dated 29.06.2026
iii. Copy of G.S.R. 527(E) dated 29.06.2026

(P B Verma)
Additional Central P.F. Commissioner (Compliance)

Copy to:

a. PS to CPFC for information.
b. PS to FA&CAO for information.
c. All Zonal Heads to facilitate employers (through EPFO website)
d. All Other Officers of EPFO for information (through EPFO website)
e. ACC HQ(IS) to place the PDF of this communication in the Employer and Member Portal
f. ACC HQ (C& PR) with request for wide publicity.
g. Web-admin for uploading on EPFO website

(Arun Kumar)
Regional P.F. Commissioner (Compliance)