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# Boosting Social Security — The Employees' Enrolment Campaign, 2025.

# Boosting Social Security: The Employees' Enrolment Campaign, 2025

A one-time compliance opportunity for employers in India to regularise past EPF non-compliance and extend social security coverage to previously left-out employees.

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# Scheme Overview: Dates and Objectives

### Nodal Authority

Ministry of Labour and Employment, Government of India.

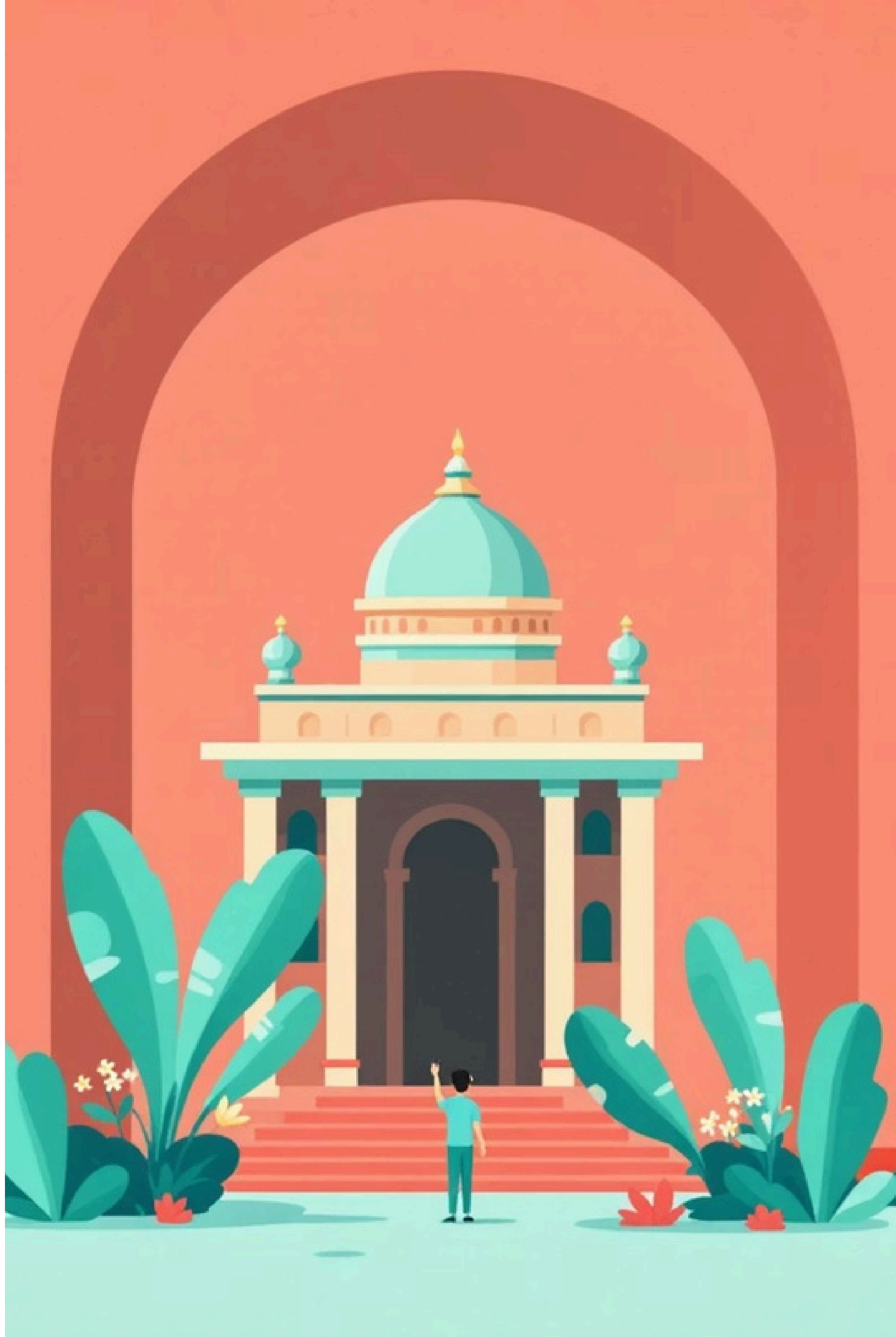
### Official Notification

Employees' Provident Funds (Amendment) Scheme, 2025.

### Effective Period

**1st November 2025 to 30th April 2026** (Six Months).

The campaign aims to significantly broaden the reach of social security under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, facilitating ease of compliance for employers.



# Eligibility Criteria for Employees

The campaign provides a window to enrol employees who were previously missed out, subject to specific joining dates and current employment status.

## Inclusion Period

Employees who **joined between 1st July 2017 and 31st October 2025**.

## Employment Status

Must be **alive and employed** on the date of submitting the declaration.


## Exclusions

Employees who joined before 1st July 2017 are not eligible under this specific scheme.

# Simplified Financial Relief for Employers

A major incentive of the EES 2025 is the financial relaxation regarding past contributions and penalties, significantly reducing the burden of regularisation.

## Waiver of Employee's Share

The employee's share of contributions for the past period (1-7-2017 to 31-10-2025) is **waived**, provided it was not already deducted from their wages.

## Nominal Damage Fee

A **flat damage fee of ₹100** per declaration is applicable, replacing the standard high penalties for default.

Employers must pay their **full share** of EPF contributions, along with interest under Section 7Q and administrative charges for past periods.

# Mandatory Compliance Steps for Participation

To successfully enrol employees under the campaign, employers must follow specific digital and procedural steps for secure and traceable compliance.

## EPFO Registration

Employers not yet registered with EPFO can apply for coverage during the campaign period.

## UAN Creation & Verification

Create Face Authentication-verified Universal Account Numbers (UANs) for eligible employees using the UMANG App.

## Deposit Contributions (ECR)

Deposit contributions for past periods using the Electronic Challan-cum-Return (ECR) system.

## Online Declaration & Linkage

Submit one **consolidated online declaration** linked to the ECR via a Temporary Return Reference Number (TRRN).

# Employee and Employer Declarations

Both parties have roles in formalising the enrolment process to ensure accurate record-keeping and benefit entitlement.

## Employer Responsibility

Submit a single, consolidated declaration covering all eligible employees, including the required contributions for past periods, interest, and the flat ₹100 damage fee.

## Employee Responsibility

All eligible employees are required to submit an online declaration via the EPFO portal, which will be directly linked to the employer's corresponding ECR submission.

Regular EPF compliance must be maintained from the date of the declaration onwards.

# Impact on Pending EPF Inquiries

The scheme addresses the status of employers currently facing inquiries, offering a pathway to regularisation.

### Pending Cases (Section 7A)

Establishments with **pending inquiries** under Section 7A or related provisions are still eligible to participate in the EES 2025.

### Contribution Requirement

In these cases, **both** the employer and the employee contributions for the past period must be paid in full.

### Role of Inquiry Officer

Inquiry officers are mandated to **consider the declaration** during proceedings, allowing rectification of past non-compliance.

### Excluded Cases

Cases already concluded under Section 7A or other relevant provisions are **excluded** from the benefits of this campaign.

# Exemption from Suo Motu Compliance Action

Employers who participate diligently in the EES 2025 gain protection from compliance actions initiated by the EPFO concerning employees who have already resigned.

> No *suo motu* compliance action shall be initiated by the EPFO against the employers for employees who have left the establishment before the declaration date, provided two key conditions are met:

### Condition 1: Full Disclosure

- All eligible employees (including those who left the service) have been declared under the scheme.

### Condition 2: Clear Dues

- No pending contributions remain for the declared employees.

# Alignment with Pradhan Mantri-Viksit Bharat Rojgar Yojana ( PMVBRY)

The Employees' Enrolment Campaign is integrated with the PMVBRY, offering additional incentives for job creation and formal employment.

**EES 2025 Enrolment**

**Declaration Date Check**

**Part A Eligibility**

**Part B Eligibility**

- Employers who register or declare additional employees under EES 2025 become eligible for PMVBRY benefits.
- Eligibility for benefits starts after the declaration or the conclusion of any pending inquiry.
- PMVBRY benefits already received will be adjusted against future payments or recovered if no future payments are due.


# Key Takeaways: Regularisation and Risk Mitigation

The EES 2025 isa crucial scheme for employers to mitigate past liabilities and ensure future compliance with minimal legal and financial repercussions.

## Rectify Non-Compliance

Regularise past records from 2017 onwards with a significantly reduced penalty structure (flat ₹100 damage fee).

## Mandatory Caution

Declarations made through misrepresentation or concealment of facts will be deemed invalid and subject to **penal action** under the EPF Act.

## Sustained Compliance

Ensure regular EPF compliance immediately following the campaign to maintain the benefits and avoid future scrutiny.

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