

Employees' Enrolment Campaign 2.0 under the EPF Scheme:

Key takeaways

18 October 2025

Introduction

The Ministry of Labour and Employment has amended the Employees' Provident Funds Scheme, 1952 (EPF Scheme) to introduce provisions concerning the Employees' Enrolment Campaign, 2025 (2025 Campaign).

The Employees' Provident Funds (Amendment) Scheme, 2025 (Amendment Scheme) **shall come into force on 1 November 2025 and will cease to operate on 30 April 2026**. This Amendment Scheme emanates from the Employees' Provident Fund Organisation's (EPFO) consistent efforts to encourage employers to bring their workforce under the ambit of the organized social security framework set out under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (EPF Act), read with the relevant schemes, including the EPF Scheme.

The Amendment Scheme has been introduced by the EPFO as a continuation of the successful enrolment campaign undertaken in [2017](#), which aimed at the enrolment of left-out eligible employees during the period of 2009 to 2016.

In this background, we set out below the salient features of the Amendment Scheme:

- Paragraph 82B has been incorporated in the EPF Scheme setting out the special provisions vis-à-vis the 2025 Campaign.
- All employers may (i) apply for coverage if not already covered, and/or (ii) enroll employees who joined between 1 July 2017 and 31 October 2025 and are actively employed although not enrolled earlier under the EPF Scheme, as applicable. The declarations shall be made only through an online facility provided by the EPFO.
- Compliance for such employees will commence from the month of such declaration by the employer, provided that no employees' share of contributions has been previously deducted and kept with the employer. All contributions for the past periods will be deposited by the employer from their date of joining as declared, and the employers will be required to pay only their share of contributions, along with the interest for the past period and administrative charges, as applicable.
- The employees' contribution will be waived from 1 July 2017 to 31 October 2025.
- All employers intending to avail the benefits under the 2025 Campaign must ensure creation of a face authentication technology-authenticated Universal Account Number through UMANG application for each of the eligible employees and make payment of their contributions through an electronic challan-cum-return.
- Irrespective of whether an establishment is facing inquiries under Section 7A of the EPF Act or Paragraph 26B of the EPF Scheme, employers are permitted to participate in the 2025 Campaign. In case the declaration concerns the period of inquiry, the benefits shall be confined to limiting the damages to the extent of the notional damages, as provided under the 2025 Campaign.

- No *suo moto* cognizance will be initiated by the EPFO against the employers availing the benefits under the 2025 Campaign vis-à-vis the employees who have left the establishment as on the date of the declaration, provided an undertaking is submitted by the employer stating that (i) all existing and eligible employees have been declared; and (ii) no amount pertaining to the existing / earlier employees' share of contributions have been deducted from them and is pending deposit with the EPFO.
- The rate of damages for the period of remittances in respect of valid declarations from 1 July 2017 to 31 October 2025 will be computed at INR 100.

Eligibility criteria for the Employees' Linked Incentive Scheme 2025 (ELI Scheme) for the establishments covered under the 2025 Campaign

- The ELI Scheme, approved on 1 July 2025, aims to boost employment by incentivizing employers to hire fresh employees. New hires receive one month's wage (up to INR 15,000), while employers get incentives for two years. Part A outlines employee benefits and Part B details employer eligibility for monthly incentives.
- The provisions of the ELI Scheme will be available for employers registered under the 2025 Campaign, subject to their eligibility conditions.
- Registration for benefits under part B of the ELI Scheme shall commence on the first day of the month after 6 complete months from the date of declaration or conclusion of the inquiry and will be available until 31 July 2027.
- For employers already registered with the EPFO who have added more employees, the benefits under the ELI Scheme will be adjusted against future payments.

Comments

The 2025 Campaign arrives with a fresh hope for the employers to register its employees, who are eligible but have not been registered, without the threat of any adverse penal action. By waiving the employees' share and significantly reducing damages, the 2025 Campaign provides a cost-effective and transparent route for employers to correct past non-compliances.

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