

Employer Awareness Programme

Regional Office, Barkatpura, Hyderabad

EEC 2026 • PM-VBRY • VISHWAS 2026 • WAGE CEILING •

EEC 2026

Employees' Enrolment
Campaign

PM-VBRY

Employment-linked
incentive

VISHWAS 2026

Eligible damages / penalty

Wage Ceiling

₹15,000 → ₹25,000

Topics for employer briefing

01

EEC 2026

01 July – 31 October
2026
Eligible left-out
employees

02

PM-VBRY

01 August 2025 – 31
July 2027
Employment-linked
incentive

03

VISHWAS 2026

29 June – 29
December 2026*
Eligible damages /
penalty cases

04

WAGE CEILING REVISION

₹15,000 → ₹25,000
Effective 17 September
2026

* Six-month window from 29 June 2026, as reflected in the VISHWAS material.

Employees' Enrolment Campaign

**1 Jul – 31 Oct
2026**

Campaign window

**1 Apr 2009 –
31 Mar 2026**

Joining period

₹100

Prescribed damages

One-time

Campaign

Who may participate

Any employer, whether previously covered or not, subject to Campaign conditions.

An uncovered establishment must apply for coverage as required.

What is covered

Eligible left-out employees may be enrolled for the prescribed historical period.

Normal statutory eligibility conditions continue to apply.

Eligibility and financial treatment

Eligibility conditions

Employee joined between 01.04.2009 and 31.03.2026.

Employee is alive and employed with the establishment on the declaration date.

Employee was not previously enrolled under the applicable EPF Scheme despite eligibility.

Normal statutory eligibility conditions continue to apply, including applicable wage-ceiling / pension provisions.

Financial treatment

Employee share: waived where it was not previously deducted, subject to Campaign conditions.

Employer share: applicable share for the declared past period remains payable.

Interest: applicable statutory interest remains payable.

Administrative charges: remain payable.

Damages: prescribed ₹100 lump-sum amount.

Special situations and exclusions

Special situations

Multiple undertakings / declarations are permitted during the Campaign window.

Pending specified inquiries do not prevent participation; the inquiry officer is to take the declaration into consideration.

No suo-motu action is to be initiated for employees who exited before declaration, subject to Campaign conditions.

For the main enrolment route, the employee must be alive and continuing in employment on the declaration date.

EEC does not provide

Blanket waiver of past employer contributions.

Waiver of statutory interest or administrative charges.

Enrolment of persons who do not satisfy normal eligibility conditions.

Permission for selective or misleading declarations.

Discontinuation of regular EPF compliance after declaration.

Employee-wise declaration: key steps

1

Review

01.04.2009–31.03.2026
records

2

UAN

Face Authentication through
UMANG

3

ECR

Prepare and remit
contributions

4

Declare

Submit online EEC declaration

5

Link

Link ECR / TRRN

6

Comply

Pay prescribed damages and
continue regular compliance

Employment-linked incentive for formal job creation

₹99,446 crore

Outlay

3.5 crore+

National job ambition

1 Aug 2025

Start

31 Jul 2027

End

Part A • First-time employees

Eligible first-time employees registered with EPFO.

Monthly wage up to ₹1 lakh.

One month's EPF wage, maximum ₹15,000.

Part B • Employers

EPFO-registered employers generating additional employment.

Eligible new employee gross wage up to ₹1 lakh at joining.

Up to ₹3,000/month per additional employee.

Part A – conditions for first-time employees

First-time employee

Worker entering formal EPFO-covered employment and satisfying first-time eligibility conditions.

≤ ₹1,00,000

Monthly wage eligibility

₹15,000

Maximum benefit

After 6 months



Up to ₹7,500

After 12 months



Balance amount +
financial literacy
programme

A portion is retained in a savings instrument / account as prescribed.

Part B — conditions for employer incentive

≤ ₹10,000

Up to ₹1,000 / month

> ₹10,000 to ≤ ₹20,000

₹2,000 / month

> ₹20,000 to ₹1,00,000

₹3,000 / month

Additional employment threshold

At least 2 additional employees where baseline is below 50.

At least 5 where baseline is 50 or above.

Duration / sustainability

Additional employment to be sustained for at least six months.

Benefit normally for 2 years; manufacturing may extend to years 3 and 4.

Part A and Part B — examples and key requirements

Part A example

EPF wage ₹18,000/month → one month's wage is ₹18,000, but the benefit is capped at ₹15,000.
Paid in two instalments as prescribed.

Part B example

EPF wage ₹25,000/month → employer incentive can be ₹3,000/month, subject to all eligibility conditions.
Illustrative six-month value: ₹18,000 for one qualifying employee.

Digital / record requirements

UAN and Aadhaar authentication / verification are part of benefit delivery.

Regular electronic contribution reporting through ECR.

Part A benefit to Aadhaar-linked bank account.

Part B employer incentive through the prescribed banking / PAN process.

Eligibility is subject to authentication and system-based checks.

Settlement of eligible EPF damages / penalty matters

29 Jun 2026

Commencement

6 months

Window

< 14 Jun 2024

Default period

0.25–1.00%

Damages / month

Concessional damages

Applicable to eligible defaults pertaining to the period before 14 June 2024.

VISHWAS rate structure: 0.25%–1.00% per month.

Older graded rates were 5%, 10%, 15% and 25% p.a. by delay period.

Mandatory condition

Full statutory interest under Section 7Q / Section 127 must be remitted before applying.

Applicant undertakes not to pursue further proceedings for the settled dispute.

After settlement and payment, EPFO issues a digitally signed certificate.

Eligible cases, exclusions and rates

Eligible case categories

- 01 Ongoing litigation — 14B / 128 order challenged before a judicial forum.
- 02 Finalised order — damages order issued; recovery pending or partly paid, including RRC cases.
- 03 Notice issued — notice served, but final damages / penalty order not yet passed.
- 04 Notice not issued — default identifiable, but notice not yet issued.

Concessional damages

Up to 2 months	0.25% / month
>2 to <4 months	0.50% / month
4–6 months	1.00% / month
>6 months	1.00% / month

Excluded

- Damages / penalty already fully recovered.
- Fraud / misappropriation cases.
- Cases where statutory interest under dispute has not been fully remitted.

Revision of statutory wage ceiling

₹15,000

Earlier ceiling



₹25,000

Revised ceiling

17 Sep 2026

Effective date

S.O. 5109(E)

Notification

Wage ceiling

Maximum monthly wage reckoned for mandatory EPF, EPS and EDLI coverage.

The revision brings the ceiling to ₹25,000 per month.

Coverage point

Employees drawing wages above ₹15,000 up to ₹25,000 may come within mandatory coverage, subject to statutory conditions.

Existing members contributing on ₹15,000 despite higher wages are also covered by the revision material.

Background to the revision

2014 → 2026

₹15,000 ceiling remained unchanged since September 2014.

Minimum wages

In at least 8 major States / UTs, statutory minimum wages for unskilled workers exceeded ₹15,000.

Stakeholder representations

Trade unions and employer bodies highlighted the stagnant ceiling.

Wage levels

The revision brings the statutory threshold in line with prevailing wages.

September 2026: two wage periods

1–16 September 2026

OLD CEILING

₹15,000

Illustration: ₹20,000 EPF wages

1–16 Sep: ₹15,000 ceiling

17–30 Sep: ₹20,000 wage used in the example.

17–30 September 2026

REVISED CEILING

₹25,000

September ECR

One ECR covers both periods.

Due date: 15 October 2026.

Contribution examples and key coverage points

₹15,000

EE EPF ₹1,800
ER EPS ₹1,250
ER EPF ₹550
EDLI ₹75
Admin ₹75

₹20,000

EE EPF ₹2,400
ER EPS ₹1,666
ER EPF ₹734
EDLI ₹100
Admin ₹100

₹25,000

EE EPF ₹3,000
ER EPS ₹2,083
ER EPF ₹917
EDLI ₹125
Admin ₹125

EPS

EPS membership applies where wages at joining, or on 17.09.2026, do not exceed ₹25,000.

PF wages

Only PF wages (Basic + DA, per Sec. 2(88)) attract contribution — not gross salary.

Employer liability

Employer and employee contributions are legally distinct; employer liability cannot be passed off as an employee deduction.

Important dates and conditions

WAGE CEILING

₹25,000 from 17 September 2026. September 2026 has two wage periods; one ECR covers the month.

EEC 2026

Employee joined 01.04.2009–31.03.2026; alive and employed on declaration date; employee share relief only where not previously deducted; interest and employer share remain payable.

PM-VBRY

Part A: first-time employees, wage up to ₹1 lakh, maximum benefit ₹15,000. Part B: eligible additional employment, up to ₹3,000/month, subject to thresholds and other conditions.

VISHWAS 2026

Eligible pre-14 June 2024 defaults; concessional damages 0.25%–1.00%/month; full statutory interest is a mandatory condition; specified exclusions apply.

REGIONAL OFFICE, BARKATPURA, HYDERABAD

Thank You

Questions & Answers

Wage Ceiling Revision • EEC 2026 • PM-VBRY • VISHWAS 2026