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NEW DELHI, THURSDAY, SEPTEMBER 17, 2026/BHADRA 26, 1948

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 17 सितम्बर, 2026

का.आ. 5109(अ).—केंद्रीय सरकार, सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) की धारा 2 के खंड (89) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और श्रम और रोजगार मंत्रालय, भारत सरकार की अधिसूचना संख्यांक का.आ. 2702(अ) तारीख 29 मई, 2026 को, उन बातों के सिवाय अधिक्रांत करते हुए जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, इस अधिसूचना के राजपत्र में प्रकाशन की तारीख से, उक्त संहिता के अध्याय 3 के प्रयोजनों के लिए पच्चीस हजार रुपए (25,000 रु.) प्रति मास को मजदूरी सीमा के रूप में अधिसूचित करती है।

[फा. सं. आर-12025/01/2026-एसएस-II]

तेजस्वी एस. नायक, संयुक्त सचिव

MINISTRY OF LABOUR AND EMPLOYMENT**NOTIFICATION**

New Delhi, the 17th September, 2026

S.O. 5109(E).— In exercise of the powers conferred by clause (89) of section 2 of the Code on Social Security, 2020 (36 of 2020) and in supersession of the notification of the Government of India in the Ministry of Labour and Employment, number S.O. 2702(E) dated 29th May 2026, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies rupees twenty-five thousand (₹25,000) per month as the wage ceiling for the purposes of Chapter III of the said Code, with effect from the date of publication of this notification in the Official Gazette.

[F. No. R-12025/01/2026-SS-II]

TEJASWI S. NAIK, Jt. Secy.

The Ministry of Labour & Employment, by **Notification S.O. 5109(E) dated 17 September 2026**, issued under Section 2(89) of the Code on Social Security, 2020 (CoSS), has notified ₹25,000 per month as the wage ceiling for the purposes of Chapter III of the Code (Employees' Provident Fund). The notification supersedes the earlier Notification S.O. 2702(E) dated 29 May 2026 and is effective from the date of its publication in the Official Gazette, i.e. **17 September 2026**.

02 WHAT HAS CHANGED

Parameter	Up to 16 Sept 2026	From 17 Sept 2026
Statutory wage ceiling (EPF)	₹15,000 per month	₹25,000 per month
Mandatory coverage	Wages up to ₹15,000	Wages up to ₹25,000
Max. employee share (12%)*	₹1,800	₹3,000
Max. employer share to EPS (8.33%)	₹1,250	₹2,083
Max. employer share to EPF (3.67%)*	₹550	₹917
EDLI (0.50%, capped at ceiling)	₹75	₹125
Admin charges @ 0.50%	₹75	₹125

* Where contributions are restricted to the ceiling. Employers already contributing on actual (higher) wages continue to do so.

03 WHO IS IMPACTED — QUICK DECISION GUIDE

Employee category	Impact	Action required
Wages ₹15,001 – ₹25,000, NOT a PF member earlier	Newly covered (mandatory)	Enrol from 17.09.2026; generate UAN / link existing UAN; start EPF + EPS + EDLI
Existing member, wages above ₹15,000, contribution restricted to ₹15,000	Higher contribution base	Revise PF wage cap to ₹25,000 from 17.09.2026 (pro-rata for September)
Existing member, contribution already on actual Basic + DA	No change in total PF outgo	Re-split employer share: more to EPS, less to EPF; EDLI marginally higher
Wages above ₹25,000, NOT a PF member	No change	Remains an excluded employee (voluntary coverage option continues)
Existing member, wages up to ₹15,000	No change	Continue as is

04 NEWLY COVERED EMPLOYEES — ENROLMENT

1. Identify all employees whose **wages are between ₹15,001 and ₹25,000** and who were **not members** of EPF so far (including those with basic salary above ₹15,000 who were treated as excluded employees).
2. Generate **UAN** for each such employee (UAN generation through Face Authentication Technology via UMANG, as currently required by EPFO). Where the employee already holds a UAN from a previous employment, link the existing UAN — **do not generate a duplicate**.
3. Bring them into coverage with **date of joining in EPF as 17 September 2026** (or actual date of joining, for employees who joined after that date).
4. Complete KYC (Aadhaar, bank account, PAN), obtain the declaration form and file **e-nomination**.
5. Evaluate and enrol eligible employees under the **PMVBRY scheme** so that the employer incentive can be claimed from the Department (see Section 07).
6. Include these employees in the **September 2026 ECR** with pro-rata wages from 17 September.

05 EXISTING MEMBERS — REVISED CONTRIBUTION BASE

1. Identify members whose **wages exceed ₹15,000** and whose contribution is currently being **remitted up to the ceiling of ₹15,000**. Their contribution will now be remitted on the revised wage ceiling of ₹25,000 (or actual wages, if lower).
2. For September 2026, compute contribution on a **split basis**: 1–16 September on ₹15,000 ceiling and 17–30 September on ₹25,000 ceiling.
3. Employee share will increase (up to ₹1,200 per month at full ceiling), reducing take-home pay. We recommend a short communication to affected employees explaining the higher retirement savings and pension benefit.

Illustration — September 2026 (30 days), employee with Basic + DA of ₹30,000, contribution restricted to ceiling

Component	1–16 Sept	17–30 Sept	Sept total	Oct onwards
PF wages (ceiling pro-rated)	₹8,000	₹11,667	₹19,667	₹25,000
Employee share @ 12%			₹2,360	₹3,000
Employer share – EPS @ 8.33%			₹1,638	₹2,083
Employer share – EPF @ 3.67%			₹722	₹917
EDLI @ 0.50%			₹98	₹125
Admin charges @ 0.50%			₹98	₹125

06 EMPLOYEES' PENSION SCHEME (EPS) AND COST IMPACT

- Employees who are members of EPS will be covered on the revised ceiling effective 17 September 2026 — i.e. **pension contribution is now computed on wages up to ₹25,000** (8.33% = up to ₹2,083 per month).

- EPS membership for new entrants is available only to employees drawing wages (Basic + DA) **up to ₹25,000** at the time of joining. Employees above ₹25,000 remain EPF-only.
- Members aged 58 years and above: no EPS contribution — the entire employer share goes to EPF (no change).

Cost impact at a glance

Employer profile	Impact on total EPF outgo	Impact on pension (EPS) outgo
Remitting EPF on actual Basic salary (above ₹25,000)	NO IMPACT — total 12% unchanged	IMPACT — EPS now on ₹25,000 (was ₹15,000); ₹833 p.m. shifts from EPF to EPS. EDLI rises by ₹50 p.m.
Restricting EPF to ceiling of ₹15,000	INCREASE — up to ₹1,200 p.m. employer share + ₹100 EDLI/admin	INCREASE — EPS up to ₹2,083 p.m. (was ₹1,250)
Newly covered employees (₹15,001 – ₹25,000)	NEW COST — 12% + 1% EDLI/admin on wages	NEW COST — 8.33% of wages to EPS

07 PMVBRY — RECOUPING THE ADDITIONAL COST

EPFO has indicated that the additional financial burden on employers can be recouped through the **Pradhan Mantri Viksit Bharat Rozgar Yojana (PMVBRY – Employee Enrolment valid till 31st July, 2027)**

- Employer incentive of **up to ₹3,000 per employee per month** for eligible additional employees.
- Available for **2 years** for non-manufacturing and **4 years** for manufacturing establishments.

- **Pre-requisites:** Aadhaar-seeded UAN, complete KYC and timely ECR filing. Scheme conditions (minimum additional hires, sustained employment period, wage slabs) apply — eligibility should be checked establishment-wise.

08 OTHER COMPLIANCE CONSIDERATIONS

- **Timelines:** September 2026 contributions (including pro-rata amounts) are due by 15 October 2026. Delays attract interest and damages.
- **HR documentation:** update offer letter templates, CTC structures, payroll masters and PF policies for the new ceiling. Any restructuring of CTC should be reviewed for legal compliance before implementation.
- **ESIC:** this notification does not change the ESIC wage ceiling (₹21,000).
- **Once a member, always a member:** employees enrolled now continue as members even if wages later exceed ₹25,000.

09 ACTION CHECKLIST

Timeline	Action	Owner
Immediately	Run payroll data for all employees with wages ₹15,001 – ₹25,000 who are not EPF members; list existing members restricted at ₹15,000	HR / Payroll
By 30 Sept 2026	Generate / link UAN, complete KYC and e-nomination; update payroll PF wage cap to ₹25,000 from 17.09.2026	HR / Payroll
By 30 Sept 2026	Communicate the change to affected employees; confirm contractor compliance	HR / Admin
September payroll	Process split-month calculation (1–16 on ₹15,000; 17–30 on ₹25,000)	Payroll
By 15 Oct 2026	File September 2026 ECR and remit contributions	Finance / Payroll
Ongoing	Evaluate PMVBRY eligibility and claim incentive; track EPFO circulars and FAQs	HR / SGCMS