

**Govt. notifies 12% contribution rate payable by employers & employees to
Provident Fund Scheme under Code on Social Security**

SECTION 16 OF THE CODE ON SOCIAL SECURITY, 2020 – FUND –NOTIFIED RATE OF
EPF CONTRIBUTION BY EMPLOYER AND EMPLOYEE – SUPERSESSION OF
NOTIFICATION NO. S.O. 320(E) DATED 9-4-4-1997

NOTIFICATION S.O. 3582(E) [F. NO. S-35025/09/2026-SS-II], DATED 1-7-2026

1. In exercise of the powers conferred by the first proviso to clause (a) of sub-section (1) of section 16 of the Code on Social Security, 2020 (36 of 2020) and in supersession of the notification of the Government of India, Ministry of Labour and Employment S.O. 320(E), dated the 9th April 1997, the Central Government after making necessary inquiry into the matter hereby specifies twelve percent as the contribution to be paid by the employer and the employees of every establishment covered under sub-sections (4), (5) and (6) of section 1 of the Code except specified herein of Employees' Provident Funds Scheme, 2026.

2. The establishments to which the first proviso to clause (a) of sub-section (1) of section 16 of the Code on Social Security, 2020 (36 of 2020) shall not apply are as under-

i.	any establishment for which a resolution plan or repayment plan has been approved by the Adjudicating Authority established under the Insolvency and Bankruptcy Code, 2016 (31 of 2016);										
ii.	any establishment in the- <table><tr><td>(a)</td><td>Jute Industry</td></tr><tr><td>(b)</td><td>Beedi Industry</td></tr><tr><td>(c)</td><td>Brick Industry</td></tr><tr><td>(d)</td><td>Coir Industry other than the spinning sector</td></tr><tr><td>(e)</td><td>guar gum factories</td></tr></table>	(a)	Jute Industry	(b)	Beedi Industry	(c)	Brick Industry	(d)	Coir Industry other than the spinning sector	(e)	guar gum factories
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3. This notification shall be deemed to come into force from the 21st day of November, 2025.

TEJASWI S. NAIK, Joint Secretary