PETPOOJA

COMPLIANCE CHECKLIST

Labour Law Compliance Checklist

Every monthly, quarterly, and annual deadline Indian employers must meet. PF, ESI, TDS, Professional Tax, Bonus, Gratuity, and more. Print it. Pin it. Never miss a filing.

Updated June 2026 12 Pages FY 2025-26

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7th
TDS Deposit Deadline
Every month (Section 192)

15th
PF Deposit Deadline
Every month (EPF Act)

15th
ESI Deposit Deadline
Every month (ESI Act)

30 Nov
Bonus Payment Deadline
For April-March FY

60+
Compliance Tasks
Monthly, quarterly & annual

01 Monthly Compliance Deadlines

Recurring tasks every month. Miss any of these and you face penalties, interest, or prosecution.

By the 7th of Every Month

- ✓ **Deposit TDS on salary (Section 192)** — 7th
  Deducted from previous month's salary. Deposit via challan ITNS 281 on the Income Tax e-filing portal.
  Income Tax Act, Rule 30. Interest: 1.5%/month under Section 201(1A)

- ✓ **Deposit TDS on non-salary payments (rent, professional fees, etc.)** — 7th
  Sections 194A, 194C, 194H, 194I, 194J. Same deadline as salary TDS.
  Income Tax Act, Rule 30

By the 15th of Every Month

- ✓ **Deposit PF contributions (employee + employer)** — 15th
  File ECR (Electronic Challan-cum-Return) on EPFO Unified Portal. Payment via online banking.
  EPF & MP Act 1952, Section 6. Late: interest under S.7Q + damages under S.14B

- ✓ **File ECR on EPFO portal** — 15th
  Upload monthly return with employee-wise breakup. KYC must be verified for all employees.
  EPFO Circular. Penalty: damages up to 100% of arrears

By the 15th of Every Month

- ✓ **Deposit ESI contributions (employee + employer)** — 15th
  File contribution via ESIC portal. Employee 0.75% + Employer 3.25% of gross wages (for wages up to Rs.21,000/month).
  ESI Act 1948, Section 39. Late: simple interest up to 12% p.a. + damages up to 25%

End of Every Month

- ✓ **Issue salary slips / payslips to all employees** — Monthly
  Must include Basic, DA, HRA, deductions (PF, ESI, TDS, PT), and net salary. Can be digital (WhatsApp, email).
  Payment of Wages Act, Section 13A

- ✓ **Deposit Professional Tax (state-specific)** — Varies
  Deadline varies by state: Maharashtra (last day of month), Karnataka (20th), Gujarat (15th). Check your state's PT Act.
  Respective State Professional Tax Acts

- ✓ **Maintain attendance and leave records** — Daily
  Daily attendance register, leave records, overtime register. Can be biometric or digital.
  Shops & Establishments Act (state-specific)

> **March is Different**
>
> TDS for March must be deposited by 30-Apr (not 7th). PF and ESI deadlines stay on the 15th.

02 Quarterly Compliance Deadlines

Filed 4 times a year. Mark these dates in your calendar.

Filing	Q1 (Apr-Jun)	Q2 (Jul-Sep)	Q3 (Oct-Dec)	Q4 (Jan-Mar)
Form 24Q (TDS return)	31-Jul	31-Oct	31-Jan	31-May
GSTR-1 (monthly filers)	11th of next month	11th of next month	11th of next month	11th of next month
GSTR-3B (monthly filers)	20th of next month	20th of next month	20th of next month	20th of next month
PT return (state-specific)	Varies by state	Varies by state	Varies by state	Varies by state

Quarterly TDS Returns (Form 24Q)

✓ **Q1 (April to June): File by 31-Jul** — 31 Jul

Quarterly TDS return for salary payments. File on TRACES portal. Include all employees with TDS deducted.

Income Tax Act, Section 200(3)

✓ **Q2 (July to September): File by 31-Oct** — 31 Oct

Same as Q1. Late filing fee: Rs.200/day under Section 234E (max = TDS amount).

Income Tax Act, Section 200(3), 234E

✓ **Q3 (October to December): File by 31-Jan** — 31 Jan

Include any revised TDS computations after employee declarations.

Income Tax Act, Section 200(3)

✓ **Q4 (January to March): File by 31-May** — 31 May

Final quarter. Reconcile all TDS with Form 16. Most critical filing of the year.

Income Tax Act, Section 200(3)

ESI Half-Yearly Returns

✓ **ESI Return for April to September** — 12 Nov

Half-yearly return on ESIC portal. Include accident reports and benefit claims.

ESI Act, Regulation 26

✓ **ESI Return for October to March** — 12 May

Same as above. Verify employee wage records match contributions.

ESI Act, Regulation 26

03 Annual Compliance Deadlines

One-time annual filings and payments. Plan for these well in advance.

April - June

- ✓ **Renew Shop & Establishment licence** — Apr-Jun
  Check your state's renewal date. Most states require annual renewal. Apply 30 days before expiry.
  State Shops & Establishments Act

- ✓ **File PF Annual Return (Form 3A / 6A)** — 25 Apr
  Annual return consolidating all monthly ECR filings. Due by 25-Apr for previous FY.
  EPF Scheme 1952, Para 38

- ✓ **Issue Form 16 (TDS certificate) to all employees** — 15 Jun
  Annual TDS certificate. Download Part A from TRACES, prepare Part B with salary details.
  Income Tax Act, Section 203. Penalty: Rs.100/day under Section 272A(2)

- ✓ **File Annual Income Tax Return (employer's company)** — 31 Jul/Oct
  Company ITR due by 31-Oct (if audit required) or 31-Jul (otherwise).
  Income Tax Act, Section 139

July - September

- ✓ **Renew FSSAI licence (food businesses)** — Before expiry
  Check expiry date. Renewal application must be filed 30 days before expiry.
  FSSAI Act 2006, Section 31(3)

- ✓ **Review and update minimum wages** — Jul
  State governments revise minimum wages periodically (usually Jan/Jul). Ensure all salaries comply.
  Minimum Wages Act, 1948 / Code on Wages, 2019

October - December

- ✓ **Pay annual bonus to eligible employees** — 30 Nov
  Due within 8 months of FY close (by 30-Nov for April-March FY). Minimum 8.33%, max 20%. Eligibility: salary up to Rs.21,000/month.
  Payment of Bonus Act 1965, Section 19. Penalty: Section 28

- ✓ **Collect employee investment declarations for next FY** — Dec-Jan
  Get 80C, 80D, HRA, home loan declarations for TDS computation. Employees choosing Old Regime must inform employer.
  Income Tax Act, Section 192(2D)

January - March

- ✓ **Collect investment proofs from employees** — Jan-Feb
  Actual proof of 80C/80D/HRA investments. Adjust TDS in Feb-Mar salary based on proofs.
  Income Tax Act, Section 192

- ✓ **Renew labour licence (Contract Labour Act)** — Before expiry
  If you engage contract labour (20+ workers), renew licence before expiry.
  Contract Labour (Regulation & Abolition) Act 1970

- ✓ **Update POSH Internal Committee** — Annual
  Review and update Internal Committee (IC) composition. Conduct annual awareness training.
  POSH Act 2013, Section 4. Annual report to District Officer.

✓ **File POSH Annual Report to District Officer** — 31 Jan

Report number of complaints received, resolved, pending. Due by 31-Jan.

POSH Act 2013, Section 21

04 Event-Based Compliance

Triggered by specific events, not by the calendar. Keep this handy for when they happen.

When a New Employee Joins

- ✓ **Collect PAN, Aadhaar, bank account, and UAN** — Day 1
  Required for PF registration, TDS, and salary credit. Verify PAN on income tax portal.
  EPF Act, IT Act Section 206AA

- ✓ **Register on EPFO portal (if PF applicable)** — Within 15 days
  Add employee to ECR. Link UAN to Aadhaar and bank account.
  EPF Scheme, Para 36B

- ✓ **Register on ESIC portal (if ESI applicable)** — Within 10 days
  Generate IP number. Applicable if gross wages <= Rs.21,000/month.
  ESI Act, Section 38

- ✓ **Issue appointment letter** — Day 1
  Include designation, salary breakup, notice period, probation terms. Keep signed copy on file.
  Shops & Establishments Act

- ✓ **Collect tax regime declaration (Old or New)** — At joining
  New Regime is default. Employee must specifically opt for Old Regime.
  Income Tax Act, Section 115BAC

When an Employee Exits

- ✓ **Process Full & Final Settlement** — Within 30 days
  Calculate: earned leave encashment, pro-rata bonus, notice pay, gratuity (if 5+ years). Settle within 30 days.
  Payment of Wages Act, Shops & Establishments Act

- ✓ **Mark exit date on EPFO portal** — LWD + 2 days
  Update Date of Exit in UAN. Required for PF withdrawal or transfer.
  EPFO guidelines

- ✓ **Issue relieving letter and experience certificate** — On LWD
  Required by the employee for next job. Include last working day and reason for separation.
  State S&E Act

- ✓ **Pay gratuity (if eligible)** — Within 30 days
  Payable within 30 days if 5+ years of service. Formula: (Basic+DA) x 15 x Years / 26. Max Rs.20,00,000.
  Payment of Gratuity Act 1972, Section 4 and 7(3A)

When a Workplace Incident Occurs

- ✓ **Report workplace accident to ESIC (if ESI-covered)** — Within 24 hrs
  Report within 24 hours of the accident. File Accident Report on ESIC portal.
  ESI Act, Section 88

- ✓ **File POSH complaint (if sexual harassment reported)** — Immediate
  IC must complete inquiry within 90 days. Follow procedure under POSH Act.
  POSH Act 2013, Section 11

05 Penalties for Non-Compliance

What happens if you miss a deadline. Keep this page handy.

Compliance	Penalty	Legal Reference
Late PF deposit	Interest under S.7Q + damages up to 100% under S.14B	EPF Act 1952
Late ESI deposit	Interest 12% p.a. + damages up to 25%	ESI Act 1948, S.85B
Late TDS deposit	Interest 1.5%/month from deduction to deposit	IT Act, S.201(1A)
Late TDS return (Form 24Q)	Rs.200/day (max = TDS amount)	IT Act, S.234E
Late Form 16 issuance	Rs.100/day per certificate	IT Act, S.272A(2)
Non-payment of bonus	Imprisonment up to 6 months or fine	Bonus Act, S.28
Late gratuity payment	10% simple interest p.a. from due date	Gratuity Act, S.7(3A)
Non-renewal of S&E licence	Fine up to Rs.5,000 (varies by state)	State S&E Acts
No POSH IC / no annual report	Fine up to Rs.50,000. Repeated: licence cancellation	POSH Act, S.26
Non-payment of minimum wages	Fine up to Rs.50,000 or imprisonment up to 6 months	Code on Wages / MW Act

Director/Partner Liability

For PF, ESI, and TDS defaults, personal liability can extend to directors, partners, or the person in charge of the establishment. This is not just a company-level penalty.

06 State-Specific Compliance Notes

Key variations across major states. Check your state's specific rules.

State	Professional Tax Max	S&E Licence	Key Note
Maharashtra	Rs.2,500/year	Annual renewal	PT online filing on mahagst.gov.in
Karnataka	Rs.2,400/year	Permanent (one-time)	PT via e-Prerana portal
Gujarat	Rs.2,500/year	Annual renewal	PT via commercialtax.gujarat.gov.in
Tamil Nadu	Rs.2,500/year	Varies by local body	PT via tncomtax.gov.in
Delhi	No PT	Annual renewal	No Professional Tax in Delhi
Telangana	Rs.2,500/year	Annual renewal	PT online on tgct.gov.in
West Bengal	Rs.2,500/year	Annual renewal	PT via wbcomtax.gov.in
Rajasthan	Rs.2,500/year	Permanent	PT via rajtax.gov.in
Uttar Pradesh	No PT	Annual renewal	No Professional Tax in UP
Haryana	No PT	Annual renewal	No Professional Tax in Haryana

States not listed: check with your state's labour department or visit the respective state commercial tax portal. PT rates and S&E rules change periodically.

07 Automate Your Compliance

Attendo handles most of these deadlines automatically.

- ✓ **Auto-calculate PF, ESI, PT, and TDS every month**
  No manual computation. All rates updated for FY 2025-26.
- ✓ **Generate ECR files for EPFO portal upload**
  One-click ECR generation with employee-wise breakup.
- ✓ **Auto-generate payslips with all deductions**
  Delivered through the Employee App. Compliant with Payment of Wages Act.
- ✓ **Track attendance with biometric + face recognition**
  In-house hardware with lifetime warranty. Works with oily/wet fingerprints.
- ✓ **Multi-location dashboard for chain businesses**
  See compliance status across all branches in one view.

Get Started

Call +91-72280 34343 or email getpayroll@petpooja.com for a free demo. Implementation takes 3-5 days.

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