Retrospective regularization of exempt status of Provident Fund (PF) Trusts through Amnesty Scheme, 2026

EPFO steps up nationwide drive and reminds eligible establishments as deadline of 28 December approaches

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Provisions for Amnesty were introduced as a transitional measure in the Employees' Provident Fund (EPF) Scheme 2026, notified on 29.06.2026. These provisions offer a one-time opportunity for regularisation of exemption status of Provident Fund (PF) Trusts that are recognized under the Income Tax Act, 1961 (43 of 1961), but lack a formal exemption order granted under section 17 of the Employees' Provident Funds and Miscellaneous Provisions (EPF&MP) Act, 1952 or section 143 of the Code on Social Security (CoSS), 2020.

The operational guidelines for Amnesty, including the manner of application and procedural requirements, were detailed in the circular issued on 11.07.2026. The Amnesty window remains open for a period of six (6) months from the date of notification, expiring on 28.12.2026. With less than three months remaining before the deadline, the Employees' Provident Fund Organisation (EPFO) is urging eligible establishments pan-India to expedite their submissions. Besides retrospective regularisation of exempt status, key benefits under the scheme include waivers of statutory requirements under the CoSS, 2020—such as minimum employee headcount, corpus size, and the 3-year compliance rule—along with complete operational flexibility postregularisation to comply either as an exempt or an unexempt establishment.

To ensure maximum awareness, EPFO has rolled out extensive multi-channel initiatives across the country. Strategic meetings and seminars have been conducted in collaboration with apex industry and market bodies, including the Confederation of Indian Industry (CII), the Institute of Chartered Accountants of India (ICAI), and the Bombay Stock Exchange (BSE). Chartered Accountants and statutory auditors have been specifically engaged to identify and assist qualifying PF Trusts. In parallel, EPFO Zonal and Regional Offices pan-India have organized nationwide seminars and

workshops to engage directly with local establishments, employers, and trust members, supported by multi-media campaigns, social media outreach, and explanatory infographics simplifying procedural compliance guidelines.

To support applicants effectively, the Exemption Division (Head Office) has conducted dedicated hybrid training programs for EPFO field officials posted across the country. In addition, dual-track institutional and employer training has been carried out both through online modules and physically at the Pandit Deendayal Upadhyaya National Academy of Social Security (PDUNASS) for departmental officers and employers alike.

Furthermore, EPFO has actively coordinated with the Ministry of Finance (Department of Revenue / Income Tax Department) to institutionalize data sharing of exempted establishment records. This data integration focuses on identifying, cross-verifying, and bringing unnotified or non-compliant PF trusts under the statutory umbrella, while ensuring that tax-recognized trusts without formal EPFO exemption orders regularize their status promptly. EPFO Regional Offices nationwide continue active follow-ups to facilitate the submission of regularisation applications within the stipulated timeframe.

Eligible PF Trusts across India are advised to avail of this one-time opportunity to enable continuance of income tax benefits available to trusts recognized by the Income tax department.

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