



'Vishwas 2026' scheme to resolve pending penalty cases through mediation: Commissioner Lokesh Gupta

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The Employees' Provident Fund Organization (EPFO) has implemented a special scheme, 'Vishwas 2026,' to resolve pending penalty cases under Section 14B quickly and amicably. Regional Provident Fund Commissioner-1 Lokesh Gupta has appealed to employers to take maximum advantage of this scheme and resolve penalty cases in court through mediation.

The Employees' Provident Fund Organization issued a circular in this regard on July 9, 2026.

The scheme aims to resolve penalty (compensation) cases through mediation under Section 14B of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, and Section 128 of the Social Security Code, 2020. The scheme will be effective for a period of six months, starting June 29th.

Cases in judicial dispute, cases where recovery has not been made even after a final order, cases where a notice has been issued but no final order has been passed, and cases where a notice has not yet been issued will be eligible under this scheme. A specific provision for penalty waiver has been made for cases before June 14th, 2024, and compensation has been fixed at the rate of 0.25%, 0.50%, and 1% per month, depending on the delay.

To avail the scheme, the full interest amount must be paid before applying, and the employer must undertake that he or she will not appeal the case to any judicial forum after a settlement is reached. Cases involving full recovery, fraud, embezzlement, or deliberate tampering of records, and non-payment of the full interest amount are excluded from the scheme. Employers must apply online on the EPFO Employer Portal and submit the application using a digital signature or e-signature. After verification and approval by the relevant regional office, the approval certificate will be made available on the employer's login. Furthermore, for effective implementation of the scheme, a "Vishwas Cell" and help desk will be established in each regional office, with regular weekly and fortnightly reviews to assess progress based on performance indicators.

Commissioner Shri Lokesh Gupta stated that due to the "Vishwas-2026" scheme, pending penalty cases under Section 14B will be resolved quickly and amicably, providing relief to both employers and the Employees' Provident Fund Organization.

Features of Vishwas - 2026 Scheme

- Special discount scheme for six months.
- Settlement of judicial and pending fine cases through mediation.
- Application is accepted only after payment of the full amount of interest.
- Discount rates are applicable according to the delay in fine.
- Fraud, embezzlement and cases of full recovery are out of the scheme.
- Online application, approval certificate available after verification.

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