Retrospective regularization of exempt status for Provident Fund Trusts through Amnesty provisions in EPF Scheme 2026

EPFO seeks applications from potential beneficiaries

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Provisions for Amnesty have been introduced as a transitional measure in the Employees' Provident Fund (EPF) Scheme 2026, notified on 29.06.2026. Such provisions are 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 do not have 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 manner of application, procedural requirements, etc. were provided for in the detailed circular issued on 11.07.2026. The Amnesty provisions are valid for a period of six months from the date of notification i.e. up to 28.12.2026. Besides retrospective regularization of exempt status, other key benefits that will accrue to PF Trusts include waiver of certain requirements like minimum employee headcount, corpus size and 3-year compliance rule that are under the CoSS, 2020. Post regularization on retrospective basis, an establishment may choose to comply either as an exempt or an unexempt establishment.

The Employees' Provident Fund Organization (EPFO) is making all-out efforts to ensure that prospective applicants are properly made aware of the Amnesty provisions, and through its field offices are properly guided in the entire process. As part of the outreach drive, engagement with various stakeholders is currently on. EPFO has reached out to professional bodies like the Institute of Chartered Accountants of India (ICAI), whose members (CAs) undertake statutory or Income Tax audit of several establishments including in many cases where such establishments have formed PF Trust Funds and are in a good position to identify PF Trusts that can potentially avail the Amnesty scheme. ICAI has been requested to circulate the Amnesty provisions among its members so as to elicit good response from PF Trusts to the Scheme. Besides the above, EPFO field offices like Zonal Office UP and Zonal Office Kolkata have conducted seminars/ workshops with stakeholders.

Additionally, EPFO has reached out to the Income tax department seeking details of PF Trusts recognized under the Income Tax Act, requesting for undertaking corresponding check of an establishment's status of coverage and exemption under the EPF&MP Act, 1952 or CoSS, 2020 before granting recognition under the IT Act, or withdrawing of existing recognition of PF Trusts which do not have formal exemption order from EPFO.

PF Trusts of establishments may apply for Amnesty scheme as per details outlined in the EPFO circular dated 11.07.2026 (available on EPFO website: https://www.epfo.gov.in).

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