



Dear HR Professionals,

In most of the States, the Labour Welfare Fund needs to be paid, during January 2026. Therefore, this is a reminder for HR Professionals to ensure the deduction of the LWF Contributions from employees in the December 2025 payroll.

State	In which month's Salary contribution is to be deducted	Periodicity	Employee Contribution	Employer Contribution	Total Contribution	Applicability	Due Date
New Delhi	June & December	Half Yearly	0.75	2.25	3.00	5 or more persons	15th January
Maharashtra	June & December	Half Yearly	25.00	75.00	100.00	5 or more persons	15th January
Goa	June & December	Half Yearly	60.00	180.00	240.00	5 or more persons	31st January
Gujarat	June & December	Half Yearly	6.00	12.00	18.00	5 or more persons	15th January
Madhya Pradesh	June & December	Half Yearly	10.00	30.00 [Minimum contribution is Rs.1500/-]	40.00	1 or more persons	15th January
Chhattisgarh	June & December	Half Yearly	15.00	45.00 [Minimum contribution is Rs.1500/-]	60.00	10 or more persons	15th January
West Bengal	June & December	Half Yearly	3.00	30.00	33.00	10 or more persons	15th January
Andhra Pradesh	December	Annual	30.00	70.00	100.00	20 or more persons	31st January
Telangana	December	Annual	2.00	5.00	7.00	20 or more persons	31st January
Karnataka	December	Annual	20.00	40.00	60.00	50 or more persons	15th January
Kerala (Other than Shop)	June & December	Half Yearly	45.00	45.00	90.00	1 or more persons	15th January
Tamil Nadu	December	Annual	20.00	40.00	60.00	5 or more persons	31st January
Odisha	June & December	Half Yearly	10.00	20.00	30.00	20 or more persons	15th January

For PAN India Support, please visit www.veerayeehr.com / write to sksrinivasan@veerayeehr.com

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