

Enhancement of EPF Wage Ceiling from ₹15,000 to ₹25,000 Notification dated 17 September 2026

The Ministry of Labour and Employment, Government of India, vide Notification S.O. 5109(E) dated 17 September 2026, has notified ₹25,000 per month as the wage ceiling for the purposes of Chapter III of the Code on Social Security, 2020 (“Code”).

Since the notification has been issued in exercise of the powers conferred under Section 2 (89) of the Code on Social Security, 2020, the enhanced wage ceiling is applicable for all the three schemes (EPF, EPS & EDLI).

While this notification has come into force from the date of its publication in the Official Gazette, i.e., 17 September 2026, the employers may have to ensure compliance on prorata for the period up to 16th Sep’26 on the erstwhile wage ceiling of Rs 15,000/- p.m and effective 17th Sep’26 on the enhanced wage ceiling of Rs 25,000/- p.m.

Appended hereunder please find a table envisaging different scenarios.



Sl. No.	Scenarios	Actual Wages	Restricted to ceiling or unrestricted	PF Wages upto 16-09-26	PF Wages from 17-09-26	EPS wages upto 16-09-26	EPS wages from 17-09-26	EDLI wages upto 16-09-26	EDLI wages from 17-09-26	Remarks
1	Employee whose DOJ as member is before 01-09-2014	14000	Restricted	14000	14000	14000	14000	14000	14000	
2	Employee whose DOJ as member is before 01-09-2014	28000	Restricted	15000	25000	15000	25000	15000	25000	
3	Employee whose DOJ as member is before 01-09-2014	28000	Unrestricted	28000	28000	15000	25000	15000	25000	
4	Employee (Fresher) whose DOJ is after 01-09-2014 and upto 16-09-2026	16000	Restricted	15000	16000	NIL	16000	15000	16000	Employee was out of EPS till 16-09-26. PF is optional for coverage
5	Employee (Fresher) whose DOJ is after 01-09-2014 and upto 16-09-2026	16000	Unrestricted	16000	16000	NIL	16000	15000	16000	Employee was out of EPS till 16-09-26. PF is optional for coverage
6	Employee (Fresher) whose DOJ is after 01-09-2014 and upto 16-09-2026	28000	Restricted	15000	25000	NIL	NIL	15000	25000	Employee was out of EPS continuously even now.
7	Employee (Fresher) whose DOJ is after 01-09-2014 and upto 16-09-2026	28000	Unrestricted	28000	28000	NIL	NIL	15000	25000	Employee was out of EPS continuously even now.
8	Employee (Fresher) whose DOJ is after 01-09-2014 and upto 16-09-2026	16000	Restricted	Not applicable	16000	Not applicable	16000	Not applicable	16000	
9	Employee (Fresher) whose DOJ is from 17-09-2026	28000	Restricted	Not applicable	25000	Not applicable	NIL	Not applicable	25000	
10	Employee (Fresher) whose DOJ is from 17-09-2026	28000	Unrestricted	Not applicable	28000	Not applicable	NIL	Not applicable	25000	
11	International Workers whose DOJ as member is before 01-09-2014	28000	Unrestricted	28000	28000	15000	25000	15000	25000	
12	Internation Worker (Fresher) whose DOJ is after 01-09-2014 and upto 16-09-2026	28000	Unrestricted	28000	28000	NIL	NIL	15000	25000	
13	International Workers (Fresher) DOJ is from 17-09-2026	28000	Unrestricted	Not applicable	28000	Not applicable	NIL	Not applicable	25000	

Note : EPFO is contemplating to issue separate guidelines towards implementation of this notification for the month of September'2026.