



Payroll Compliance in India

A State-by-State Guide

2024 Edition

West Region

Gujarat | Maharashtra | Goa

Gujarat

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly Remittance (for more than 20 employees) Quarterly Remittance (for less than 20 employees)	15 th of every month (for monthly remittance)
		15 th July (Q1)
		15 th October (Q2)
		15 th January (Q3) 15 th April (Q4)
LWF	Half-yearly LWF Contribution (Employee - INR 6, Employer - INR 12)	15 th July and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

Goa

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
LWF	Half-yearly LWF Contribution (Employee - INR 60, Employer - INR 180)	31 st July and 31 st January
TDS	Monthly TDS Remittance	7 th of every month

Maharashtra

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly PT Remittance and Monthly Return (for more than INR 100,000 per year) and Annual PT Remittance and Annual Return (for less than INR 100,000 per year)	Last day of every month (Monthly)
		31 st March (Annual)
LWF	Half-yearly LWF Contribution (Employee- INR 12, Employer- INR 36)	15 th July and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

East Region

West Bengal | Odisha

West Bengal

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Annual PT Remittance (Challan-cum-Return)	31 st May
LWF	Half-yearly LWF Contribution (Employee - INR 3, Employer - INR 15)	15 th July and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

Odisha

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
TDS	Monthly TDS Remittance	7 th of every month

South Region

Andhra Pradesh | Telangana | Kerala

Telangana

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly PT Remittance	10 th of every month
LWF	Annual LWF Contribution (Employee - INR 2, Employer - INR 5)	31 st January
TDS	Monthly TDS Remittance	7 th of every month

Andhra Pradesh

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly PT Remittance and Return	10 th of every month
LWF	Annual LWF Contribution (Employee - INR 30, Employer - INR 70)	31 st January
TDS	Monthly TDS Remittance	7 th of every month

Kerala

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Half-yearly PT Remittance (Challan-cum-Return) 1. April to September (First-half) 2. October to March (Second-half)	31 st August (First-half) and 28 th February (Second-half)
LWF	Half-yearly LWF Contribution (Employee - INR 50, Employer - INR 50, deduction on monthly basis)	31 st December and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

South Region

Tamil Nadu | Karnataka

Karnataka

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly PT Remittance and Return	20 th of every month
LWF	Annual LWF Contribution (Employee - INR 20, Employer - INR 40)	15 th January
TDS	Monthly TDS Remittance	7 th of every month

Tamil Nadu

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Half-yearly PT Remittance (Challan-cum-Return)	1 st April and 1 st October
LWF	Annual LWF Contribution (Employee - INR 20, Employer - INR 40)	31 st January
TDS	Monthly TDS Remittance	7 th of every month

Central Region

Madhya Pradesh | Uttar Pradesh | Chhattisgarh

Uttar Pradesh

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
TDS	Monthly TDS Remittance	7 th of every month

Chhattisgarh

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
LWF	Half-yearly LWF Contribution (Employee - INR 15, Employer - INR 45)	15 th July and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

Madhya Pradesh

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly PT Remittance and Quarterly Returns	10 th of every month (Monthly) On or before 15 th of the next month (Quarterly)
LWF	Half Yearly LWF Contribution (Employee - INR 10, Employer - INR 30)	15 th July and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

North Region

Delhi | Haryana | Rajasthan | Punjab

Punjab

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
PT	Monthly PT Remittance	Last date of following month
LWF	Monthly LWF Contribution (Employee - INR 5, Employer - INR 20)	15 th April and 15 th October (for consolidated payment of monthly amounts)
TDS	Monthly TDS Remittance	7 th of every month

Haryana

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
LWF	Monthly LWF Contribution (Employee - INR 31, Employer - INR 62)	Last day of every month (Also being accepted on a Quarterly, Half-yearly, and Yearly basis in certain cases)
TDS	Monthly TDS Remittance	7 th of every month

Delhi

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
LWF	Half-yearly LWF Contribution (Employee - INR 0.75, Employer - INR 2.25)	15 th July and 15 th January
TDS	Monthly TDS Remittance	7 th of every month

Rajasthan

PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
ESIC	ESIC Contribution Challan	15 th of every month
TDS	Monthly TDS Remittance	7 th of every month

Payroll Compliance in India

State / Union Territory	Short Name	Activity	Due Date
Andhra Pradesh	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	Monthly PT Remittance and Return	10 th of every month
	LWF	Annual LWF Contribution (Employee - INR 30, Employer - INR 70)	31 st January
	TDS	Monthly TDS Remittance	7 th of every month
Arunachal Pradesh	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	N/A	N/A
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month
Assam	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	Monthly PT Remittance and Return	Last date of every month
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month
Bihar	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	PT Annual Remittance Annual Return	15 th November 30 th November
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month
Chhattisgarh	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	N/A	N/A
	LWF	Half-yearly LWF Contribution (Employee - INR 15, Employer - INR 45)	15 th July and 15 th January
	TDS	Monthly TDS Remittance	7 th of every month
Goa	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	N/A	N/A
	LWF	Half-yearly LWF Contribution (Employee - INR 60, Employer - INR 180)	31 st July and 31 st January
	TDS	Monthly TDS Remittance	7 th of every month

PF: Provident Fund | ESIC: Employee State Insurance Corporation | PT: Professional Tax | LWF: Labour Welfare Fund | TDS: Tax Deducted at Source

State / Union Territory	Short Name	Activity	Due Date
Gujarat	PF ESIC	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan	15 th of every month 15 th of every month
	PT	Monthly Remittance (for more than 20 employees) Quarterly Remittance (for less than 20 employees)	15 th of every month (for monthly remittance) 15 th July (Q1) 15 th October (Q2) 15 th January (Q3) 15 th April (Q4)
	LWF TDS	Half-yearly LWF Contribution (Employee - INR 6, Employer - INR 12) Monthly TDS Remittance	15 th July and 15 th January 7 th of every month
Haryana	PF ESIC PT	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A	15 th of every month 15 th of every month N/A
	LWF	Monthly LWF Contribution (Employee - INR 31, Employer - INR 62)	Last day of every month (Also being accepted on a Quarterly, Half-yearly, and Yearly basis in certain cases)
	TDS	Monthly TDS Remittance	7 th of every month
Himachal Pradesh	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Jharkhand	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Karnataka	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Monthly PT Remittance and Return Annual LWF Contribution (Employee - INR 20, Employer - INR 40) Monthly TDS Remittance	15 th of every month 15 th of every month 20 th of every month 15 th January 7 th of every month

State / Union Territory	Short Name	Activity	Due Date
Kerala	PF ESIC	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan	15 th of every month 15 th of every month
	PT	Half-yearly PT Remittance (Challan-cum-Return) 1. April to September (First-half) 2. October to March (Second-half)	31st August (First-half) and 28th February (Second-half)
	LWF	Half-yearly LWF Contribution (Employee - INR 50, Employer - INR 50, deduction on monthly basis)	31 st December and 15th January
	TDS	Monthly TDS Remittance	7 th of every month
Madhya Pradesh	PF ESIC	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan	15 th of every month 15 th of every month
	PT	Monthly PT Remittance and Quarterly Returns	10 th of every month (Monthly) On or before 15 th of the next month (Quarterly)
	LWF	Half Yearly LWF Contribution (Employee - INR 10, Employer - INR 30)	15 th July and 15 th January
	TDS	Monthly TDS Remittance	7 th of every month
Maharashtra	PF ESIC	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan	15 th of every month 15 th of every month
	PT	Monthly PT Remittance and Monthly Return (for more than INR 100,000 per year) and Annual PT Remittance and Annual Return (for less than INR 100,000 per year)	Last day of every month (Monthly) 31 st March (Annual)
	LWF	Half-yearly LWF Contribution (Employee - INR 12, Employer - INR 36)	15 th July and 15 th January
	TDS	Monthly TDS Remittance	7 th of every month
Manipur	PF ESIC	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan	15 th of every month 15 th of every month
	PT	Annual PT Remittance and Return	30 th March
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month
Meghalaya	PF ESIC	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan	15 th of every month 15 th of every month
	PT	Monthly PT Remittance and Return	28 th of every month
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month

State / Union Territory	Short Name	Activity	Due Date
Mizoram	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Annual PT Remittance and Return N/A Monthly TDS Remittance	15 th of every month 15 th of every month 30 th June N/A 7 th of every month
Nagaland	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Annual PT Remittance and Return N/A Monthly TDS Remittance	15 th of every month 15 th of every month 30 th April N/A 7 th of every month
Odisha	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Punjab	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Monthly PT Remittance Monthly LWF Contribution (Employee - INR 5, Employer - INR 20) Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Rajasthan	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Sikkim	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Quarterly PT Remittance and Return N/A Monthly TDS Remittance	15 th of every month 15 th of every month 30 th April (Q1) 31 st July (Q2) 31 st October (Q3) 31 st January (Q4) N/A 7 th of every month

State / Union Territory	Short Name	Activity	Due Date
Tamil Nadu	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Half-yearly PT Remittance (Challan-cum-Return) Annual LWF Contribution (Employee - INR 20, Employer - INR 40) Monthly TDS Remittance	15 th of every month 15 th of every month 1 st April and 1 st October 31 st January 7 th of every month
Telangana	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Monthly PT Remittance Annual LWF Contribution (Employee - INR 2, Employer - INR 5) Monthly TDS Remittance	15 th of every month 15 th of every month 10 th of every month 31 st January 7 th of every month
Tripura	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Monthly PT Remittance and Return N/A Monthly TDS Remittance	15 th of every month 15 th of every month Last day of every month N/A 7 th of every month
Uttarakhand	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Uttar Pradesh	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
West Bengal	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan Annual PT Remittance (Challan-cum-Return) Half-yearly LWF Contribution (Employee - INR 3, Employer - INR 15) Monthly TDS Remittance	15 th of every month 15 th of every month 31 st May 15 th July and 15 th January 7 th of every month

State / Union Territory	Short Name	Activity	Due Date
Andaman and Nicobar Islands	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Chandigarh	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A Monthly LWF Contribution (Employee - INR 5, Employer - INR 20) Monthly TDS Remittance	15 th of every month 15 th of every month N/A 15 th April and 15 th October 7 th of every month
Daman and Diu, Dadra and Nagar Haveli	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month
Delhi	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A Half-yearly LWF Contribution (Employee - INR 0.75, Employer - INR 2.25) Monthly TDS Remittance	15 th of every month 15 th of every month N/A 15 th July and 15 th January 7 th of every month
Jammu and Kashmir	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan (Applicable in few parts of Jammu and Kashmir) N/A N/A Monthly TDS Remittance	N/A 15 th of every month N/A N/A 7 th of every month
Ladakh	PF ESIC PT LWF TDS	Remittance of PF Contribution and Monthly Returns ESIC Contribution Challan N/A N/A Monthly TDS Remittance	15 th of every month 15 th of every month N/A N/A 7 th of every month

State / Union Territory	Short Name	Activity	Due Date
Lakshadweep	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	N/A	N/A
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month
Puducherry	PF	Remittance of PF Contribution and Monthly Returns	15 th of every month
	ESIC	ESIC Contribution Challan	15 th of every month
	PT	Monthly PT Remittance	>20 employee - before 15 th of next month <20 employee - after 15 th of next month Half-yearly Return
	LWF	N/A	N/A
	TDS	Monthly TDS Remittance	7 th of every month

Nexdigm's Payroll Capabilities

India Payroll Services

Payroll management can be challenging, especially for global organizations that need to navigate the tightrope between ever-increasing legal requirements and keeping employees satisfied. Most organizations in India find it difficult to track the impact of the complex and dynamic labor compliances on their workforce across different parts of the country.

These challenges are more pertinent for entrants in the Indian landscape, since **the onus of the payroll tax and regulatory compliance lies on the company**, and non-compliance has harsh repercussions.

Our India-specific Payroll Solutions help organizations achieve their growth objectives by managing the payroll efficiently and staying compliant – we take the lead towards ensuring 100% accuracy, and give **compliance assurance** to clients.

We act as your partners, providing end-to-end, transparent, and single-point-contact solutions for your complex payroll and HR processes.

★★★★★ Technology and Quality

Integrated platform for multi-country payroll processing and reporting

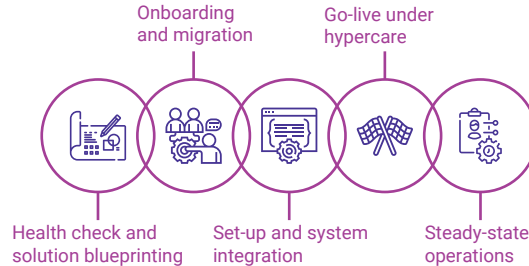
Certified under Quality, Information Systems, and Personal Information Systems (ISO 9001:2015, ISMS 27001:2013, and BS 10012:2017)

Compliant with GDPR and Indian Data Protection laws

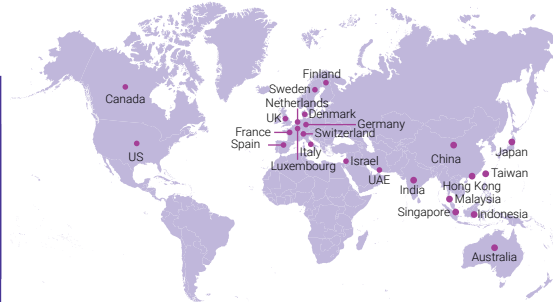


India Payroll processing and compliances predominantly for Foreign Direct Investment (FDI) clients

A Partnership Approach



Global Client Coverage



Solutions

- Tax-efficient Salary Structuring
- HR Policy Support
- Payroll Processing
- Labour and Payroll Compliances
- Employee Expense Reimbursements
- Benefits Management
- Employee and Management Reports
- Employee Query Helpdesk



Our Credentials

- ★ **Compliances and advisory**
Pan India coverage for payroll and labor compliances (including advisory services) for clients
- ★ **HR policy**
Design and set up of 'hire to retire' processes, HR policies, and benefit planning, for MNCs
- ★ **Support to expats**
Salary and tax planning and tax return filing support to inbound expats for home as well as host countries
- ★ **Employee training**
HR, tax and benefits, and induction trainings for employees periodically (at least once a year)
- ★ **Planning for high net worth employees**
Salary, tax, and benefit-planning for CXOs, country heads, etc. of Indian subsidiaries of global companies
- ★ **Employee benefits planning**
Planning (with specific reference to ESOPs or share purchase schemes) for domestic employees and expats

About Nexdigm

Nexdigm is an employee-owned, privately held, independent global organization that helps companies across geographies meet the needs of a dynamic business environment. Our focus on problem-solving, supported by our multifunctional expertise enables us to provide customized solutions for our clients.

We provide integrated, digitally driven solutions encompassing Business and Professional Services, that help companies navigate challenges across all stages of their life-cycle. Through our direct operations in the USA, Poland, UAE, and India, we serve a diverse range of clients, spanning multinationals, listed companies, privately-owned companies, and family-owned businesses from over 50 countries.

Our multidisciplinary teams serve a wide range of industries, with a specific focus on healthcare, food processing, and banking and financial services. Over the last decade, we have built and leveraged capabilities across key global markets to provide transnational support to numerous clients.

From inception, our founders have propagated a culture that values professional standards and personalized service. An emphasis on collaboration and ethical conduct drives us to serve our clients with integrity while delivering high quality, innovative results. We act as partners to our clients, and take a proactive stance in understanding their needs and constraints, to provide integrated solutions. Quality at Nexdigm is of utmost importance, and we are ISO/IEC 27001 certified for information security and ISO 9001 certified for quality management.

We have been recognized over the years by global organizations, like the International Accounting Bulletin and Euro Money Publications, World Commerce and Contracting, Everest Group Peak Matrix® Assessment 2022, for Procurement Outsourcing (PO) and Finance and Accounting Outsourcing (FAO), ISG Provider Lens™ Quadrant 2023 for Procurement BPO and Transformation Services and Global Sourcing Association (GSA) UK.

Nexdigm resonates with our plunge into a new paradigm of business; it is our commitment to **Think Next**.

USA Canada Poland UAE India Hong Kong Japan

www.nexdigm.com

Reach out to us at ThinkNext@nexdigm.com

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