

State or Union Territory	Contribution Frequency	Contribution Month(s)	Employee Contribution	Employer Contribution	Total Contribution	Return	Due Date	Specific Rules
Haryana	Monthly	Jan-Dec	25	50	75	Nil	31st Jan of	Rs. 0.2% of the salary or any remuneration subject to a limit of Rs. 25/-. The rate of contribution from an employer is twice the amount contributed by such employee. Applicable for Contract Labor also.
Punjab	Monthly	Apr-Mar	5	20	25	Nil	15 Oct, 15-Apr	Apr-Sept & Oct-Mar are the half years. Employee shall mean an employee whose name is there in the register of an establishment on the last working day of the month.
Chandigarh	Monthly	Apr-Mar	5	20	25	Nil	15 Oct, 15-Apr	Apr-Sept & Oct-Mar are the half years. Employee shall mean an employee whose name is there in the register of an establishment on the last working day of the month.
Kerala	Monthly	Jan-Dec	20	20	40	Form A	5th	Applicable for Contract Labor also.
West Bengal	Half Yearly	June, Dec	3	6	9	Form D	15 Jul, 15-Jan	Employees in the managerial capacity are exempted. Employees in supervisory capacity and wages above Rs.2500 per month are exempted.
Maharashtra	Half Yearly	June, Dec	06-Dec	18/36	24/48	Form A1cu	15 Jul, 15-Jan	Employees in the managerial capacity are exempted. Employees in supervisory capacity with wages more than Rs.3500 per month are exempted. Applicable for Contract Labor also. Contribution amount differs for employees with wages up to 3000 per month (24) and those with wages more than 3000 per month (48).

Madhya Pradesh	Half Yearly	June, Dec	10	30	40	Nil	15 Jul, 15-Jan	Employees drawing wages exceeding Rs.10000 per month are exempted. Applicable for Contract Labor also.
Gujarat	Half Yearly	June, Dec	6	12	18	Form A1	31 Jul, 31-Jan	Employees in the managerial capacity are exempted. Employees in supervisory capacity and wages above Rs.3500 per month are exempted. Applicable for Contract Labor also.
Delhi	Half Yearly	June, Dec	0.75	2.25	3	Form A	15 Jul, 15-Jan	Employees in the managerial capacity are exempted. Employees in supervisory capacity and drawing wages above Rs.2500 per month are exempted.
Chhattisgarh	Half Yearly	June, Dec	15	45	60	Form A	31 Jul, 31-Jan	Employees in the managerial capacity are exempted. Employees in the supervisory capacity and wages above Rs.3500 per month are exempted. Applicable for Contract Labor also.
Tamil Nadu	Annual	Dec	20	40	60	Form A	31-Jan	Employees in the managerial capacity are exempted. Employees in supervisory capacity with wages above Rs.3500 per month are exempted.
Karnataka	Annual	Dec	20	40	60	Form D	15-Jan	Applicable for Contract Labor also.
Goa	Annual	Dec	120	360	480	Form B	31-Jan	Employees in the managerial capacity are exempted. Employees in the supervisory capacity and wages above Rs.3500 per month are exempted. Applicable for Contract Labor also. Last amended 6 Aug 2015
Andhra Pradesh	Annual	Dec	30	70	100	Form F	31-Jan	Employees in the managerial capacity are exempted. Employee in supervisory capacity with wages exceeding Rs.1600 per month are exempted.

							Applicable for Contract Labor also.
Telangana	Not Applicable	December	2	5	7	Not Applicable	31 Dec - Dec 31 Jan - Jan
Odisha	Not Applicable	June December	20	40	60	Not Applicable	30 June and 15 July and
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