S&C

SAMPLE & CO.

Sample & Co. Chartered Accountants

A. Sample, CA | Pune

SAMPLE REPORT - FICTIONAL COMPANY, ILLUSTRATIVE ANSWERS

Statutory Health Check Assessment Report

EPF, ESI, Professional Tax, Gratuity & Bonus Compliance

Key Labour Statutes for Indian Businesses

Prepared For

Demo Manufacturing Pvt Ltd

Maharashtra | Manufacturing

Employees: 26-50

Prepared By

Sample & Co. Chartered Accountants

A. Sample, CA
+91 90000 00000
partner@example.com
www.example.com

Assessment Date: 22 November 2026

Content last reviewed: 22 November 2026

62%

Overall Compliance Score

SAMPLE - Not a real assessment. Take the assessment for your own report.

Executive Summary

62%

Overall Compliance Score

Risk Level

High Risk

Penalty Exposure

Significant

Category-wise Compliance

Category	Your score	Peer avg	Requirements met
Provident Fund	56%	-	1/2
Employee State Insurance	67%	-	2/3
Professional Tax	36%	-	1/3
Gratuity	57%	-	1/2
Statutory Bonus	100%	-	2/2

Key Findings

* Total Compliance Score: 62%
* Risk Level: High Risk
* Areas Requiring Attention: 2 High Priority Items
* Compliant Areas: 7 areas meet requirements

Your Action Plan

5 actions, in the order to tackle them. Step-by-step instructions, deadlines and penalties for each follow on the next pages.

IMMEDIATE (0-30 days) - 2 actions High priority - highest penalty risk

1. PTRC Registration

Professional Tax | Maharashtra: MVAT Act 2002 | Karnataka: KPT Act 1976 | State-specific Acts
Where: State GST/Commercial Tax portal

2. Monthly PT Deduction and Deposit

Professional Tax | State PT Acts - Collection and deposit provisions
Where: State Commercial Tax portal

SHORT TERM (31-90 days) - 3 actions Medium priority

3. Monthly PF Contribution Deposit

Provident Fund | EPF Scheme 1952 - Para 38 | EPS 1995 - Para 6
Link: https://unifiedportal-emp.epfindia.gov.in

4. Monthly ESI Contribution Deposit

Employee State Insurance | ESI Act, 1948 - Section 39(5) | ESI Rules - Rule 31
Link: https://www.esic.gov.in/contribution

5. Gratuity Funding/Insurance

Gratuity | Payment of Gratuity Act, 1972 - Section 4A | Income Tax Act Section 36(1)(v)
Link: https://licindia.in/Products/Group-Insurance/Group-Gratuity

HIGH Priority Action Items

Address immediately to mitigate compliance risks.

HIGH Professional Tax

PTRC Registration

"Maharashtra: MVAT Act 2002 | Karnataka: KPT Act 1976 | State-specific Acts"

Steps to Address:

1. Apply for PTRC (Professional Tax Registration Certificate) on state portal
2. Maharashtra: mahagst.gov.in | Karnataka: gst.kar.nic.in
3. Submit required documents: PAN, Aadhaar, Bank details, Rent agreement
4. Obtain PTEC (Enrollment Certificate) for proprietor/partners/directors separately
5. Display certificate at business premises

Deadline: Within 30 days of becoming liable

Penalty: Maharashtra: Rs.5/day delay | Karnataka: Rs.100/month | Other states vary

Ref: Maharashtra: MVAT Act 2002 | Karnataka: KPT Act 1976 | State-specific Acts
Where: State GST/Commercial Tax portal

HIGH Professional Tax

Monthly PT Deduction and Deposit

"State PT Acts - Collection and deposit provisions"

Steps to Address:

1. Review state-specific PT slabs for salary brackets
2. Configure payroll system to auto-deduct PT from salaries
3. File monthly/quarterly PT returns as per state rules
4. Maharashtra: Monthly if PT > Rs.50,000/year, else quarterly
5. Maintain Form III-B register of employees liable for PT

Deadline: Maharashtra: 30th of following month | Karnataka: 20th | Others vary

Penalty: Interest 1-2% per month + penalties for late filing

Ref: State PT Acts - Collection and deposit provisions
Where: State Commercial Tax portal

MEDIUM Priority Action Items

Address within 30-60 days.

MEDIUM Provident Fund

Monthly PF Contribution Deposit

"EPF Scheme 1952 - Para 38 | EPS 1995 - Para 6"

Steps to Address:

1. Calculate arrears with 12% interest immediately
2. File ECR (Electronic Challan cum Return) on Unified Portal
3. Pay via online challan (EPFO accepts only online payments)
4. Submit IW-1 form if wage arrears are being paid
5. Set up auto-reminders for 10th of each month to ensure timely deposit

Deadline: 15th of following month

Penalty: 12% p.a. interest on delayed deposits + damages up to 100% of arrears

Ref: EPF Scheme 1952 - Para 38 | EPS 1995 - Para 6
Link: https://unifiedportal-emp.epfindia.gov.in

MEDIUM Employee State Insurance

Monthly ESI Contribution Deposit

"ESI Act, 1948 - Section 39(5) | ESI Rules - Rule 31"

Steps to Address:

1. Calculate arrears: Employee share (0.75%) + Employer share (3.25%) = 4% of gross wages
2. Log into ESIC Portal and generate challan
3. Pay via online banking only (cash/cheque not accepted)
4. Update monthly contribution details on portal
5. Automate salary processing to calculate ESI correctly

Deadline: 15th of following month

Penalty: Simple interest at 12% p.a. on delayed payment + damages up to 25%

Ref: ESI Act, 1948 - Section 39(5) | ESI Rules - Rule 31
Link: https://www.esic.gov.in/contribution

MEDIUM Gratuity

Gratuity Funding/Insurance

"Payment of Gratuity Act, 1972 - Section 4A | Income Tax Act Section 36(1)(v)"

Steps to Address:

1. Option 1: LIC Group Gratuity Scheme - Most popular, tax-deductible contributions
2. Option 2: Private insurer gratuity plans (ICICI, HDFC, SBI Life)
3. Option 3: Book reserve method - Create internal provision
4. Consult CFO/CA for tax-optimal funding strategy
5. Ensure adequate funds available when gratuity becomes payable

Deadline: Recommended to provision annually

Penalty: Non-payment of gratuity: imprisonment up to 2 years + fine up to Rs.20,000

Ref: Payment of Gratuity Act, 1972 - Section 4A | Income Tax Act Section 36(1)(v)
Link: https://licindia.in/Products/Group-Insurance/Group-Gratuity

Compliant Areas (7)

These areas meet EPF, ESI, Professional Tax, Gratuity & Bonus Compliance requirements based on your responses

Provident Fund

[Y] EPFO Registration

Employee State Insurance

[Y] ESIC Registration
[Y] Wage Ceiling Compliance

Professional Tax

[Y] State Applicability Check

Gratuity

[Y] Gratuity Liability Tracking

Statutory Bonus

[Y] Minimum Bonus Payment
[Y] Bonus Registers and Timely Payment

Next Steps & Resources

Work through Your Action Plan in order, starting with the Immediate items. Re-assess every 6-12 months, or after any change in headcount, premises or state of operation.

Government Resources

EPFO Unified Portal
https://unifiedportal-emp.epfindia.gov.in

ESIC Portal
https://www.esic.gov.in

Income Tax (Prof. Tax)
https://incometaxindia.gov.in

Ministry of Labour
https://labour.gov.in

Shram Suvidha Portal
https://shramsuvidha.gov.in

Applicable Legislation

* Employees Provident Funds and Miscellaneous Provisions Act, 1952
* Employees State Insurance Act, 1948
* Payment of Gratuity Act, 1972
* Payment of Bonus Act, 1965
* State Professional Tax Acts
* Code on Social Security, 2020

Key Compliance Deadlines

* EPF/ESI Monthly Deposit: 15th of following month
* ECR Filing (EPF): 15th of following month
* ESI Half-yearly Return (Form 6): 11th May / 11th November
* Professional Tax (Monthly): State-specific (typically 21st)
* Gratuity Payment: Within 30 days of becoming payable
* Bonus Payment: Within 8 months of close of accounting year

Contact Sample & Co. Chartered Accountants
For help implementing this action plan, or to schedule your next review in 6-12 months, contact A. Sample, CA: +91 90000 00000 | partner@example.com | www.example.com.

Disclaimer: This report is generated based on your responses and should not be construed as legal advice. Please consult with a legal professional for specific compliance guidance. Preparer details on this report were self-declared by the preparer and have not been verified by ComplianceCheck. The preparer is responsible for any advice given to their client on the basis of this report.

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Appendix: Legal References

The provisions behind each gap in this report - useful when briefing your CA or lawyer.

Professional Tax

* Maharashtra: MVAT Act 2002 | Karnataka: KPT Act 1976 | State-specific Acts
* State PT Acts - Collection and deposit provisions

Provident Fund

* EPF Scheme 1952 - Para 38 | EPS 1995 - Para 6

Employee State Insurance

* ESI Act, 1948 - Section 39(5) | ESI Rules - Rule 31

Gratuity

* Payment of Gratuity Act, 1972 - Section 4A | Income Tax Act Section 36(1)(v)