



मुख्यालय

Headquarters

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File No. P-11/12/Misc./2024-Rev.II**Date: 09.10.2025**

To

The Regional Director /Joint Director Incharge
Employees State Insurance Corporation.

Subject: Filing Monthly Contribution showing large no. of tagged employees with Zero Days- Reg.

Sir,

An analysis of Monthly Contribution (MC) data for the month of March 2025 has been done in respect few big units wherein large no. of employees are tagged but majority of employees are shown with Zero Contribution Days in the Monthly Contribution filed. In the MC, remarks against these Zero Contributory Days employees are shown as On Leave/ No Work.

It is further noticed that majority of these employees with Zero Contributory Days remains tagged with the employer code since long period and consistently being shown "On Leave/ No Work", in the MC. This has created doubt that whether they are (i) on their payroll but on long leave or (ii) have left the insurable employment (not on their payroll anymore)/ goes beyond ESI wage ceiling but have not been removed while filing the MC, showing them Left/ Exempted or (iii) showing Zero Days to evade statutory compliance but keep them on their payroll to pass on their financial liability to ESIC, in the event of some eventuality.

If a person is shown as employee u/s (9) of the ESI Act, 1948, without actually being in insurable employment, it is tantamount to submitting false return, a punishable offense u/s 85(e) of the ESI Act, 1948.

As per the provision u/s 103-A (1) which provide that a person on becoming an insured person for the first time shall be entitled to medical benefit for a period of 3 months provided that where such a person continues for 3 months or more to be an employee of a factory or establishment to which the Act applies, he shall be entitled to medical benefit till the beginning of the corresponding benefit period.

There may be cases where employees have left before three month but shown as tagged employee for one or other reasons.

In view of the above, regions are requested to analyze the MC data especially in respect of big units where large no. of employees are shown with Zero Contributory Days in the MC and analyze the data in consultation with the employers and the employees left should be asked to be removed form the MC data of such employers

This issues with the approval of Competent Authority.

Yours faithfully,

(Rakesh Roshan)
Deputy Director (Revenue)