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ஊழியர் நம்பிக்கைப் பொறுப்பு நிதியம்
EMPLOYEES' TRUST FUND BOARD

**NOTICE TO EMPLOYERS LIABLE TO PAY CONTRIBUTIONS TO
THE EMPLOYEES' TRUST FUND**

**Mandatory Electronic Payment of Contributions and Submission of
Monthly Returns**

The Employees' Trust Fund Board hereby notifies all employers that, in terms of the Regulation published in the Extraordinary Gazette No. 2311/39 dated 22 December 2022, issued under Section 43 of the Employees' Trust Fund Act, No. 46 of 1980 ([Click here to download](#)), certain statutory requirements relating to the payment of ETF contributions and the submission of monthly returns must be strictly complied with.

1. Mandatory Electronic Payment and Submission

“In accordance with the aforesaid Gazette Notification, every employer employing fifteen (15) or more employees shall:

- a) Remit the monthly Employees' Trust Fund (ETF) contribution, being three percent (3%) of the total monthly earnings of each employee; and*
- b) Submit the corresponding monthly returns containing employee details,*

exclusively through a computer system or mobile electronic device, on or before the last day of the month immediately succeeding the relevant contribution month.”

Employers are required to strictly adhere to these provisions. Accordingly, with effect from contributions relating to July 2026 (payable on or before 31 August 2026), all payments and return submissions must be made electronically.

Payments made by cheque, money order, or cash, and manual submission of returns, will not be accepted thereafter.

Any employer who fails to remit the required ETF contributions or submit the relevant returns within the stipulated period shall be liable to surcharges in accordance with the applicable laws and regulations. ([Click here for clarification on surcharges](#))

2. Electronic Banking Facilities

Facilities have been established to enable employers to remit ETF contributions through Electronic Banking (E-Banking / Online Banking) via nine (9) designated commercial banks. ([Click here to view](#))

Employers maintaining accounts with other banking institutions may arrange to register and remit their ETF contributions through the Direct Debit System in coordination with their respective banks.

3. Employers with less than 15 Employees

Employers employing less than fifteen (15) employees may also remit their contributions and submit monthly returns through the above electronic methods.

Such employers are strongly encouraged to utilize these online facilities to enhance administrative convenience, operational efficiency, and improved compliance.

4. Further Information

For further information or assistance, employers may contact the ETF E-Banking Unit: 011-7747260 | 011-7747850 | 011-7747829 | 011-7747265

Employers may also contact the nearest [ETF Regional Office](#), their [respective banking partner](#), or visit the official website of the Employees' Trust Fund Board: www.etfb.lk

Somasiri Ekanayake
Chairman / Chief Executive Officer
Employees' Trust Fund Board

ETF Regional Offices

Colombo District 011 7747288	Colombo 1 - 7 011 7747295	Colombo 8 - 15 011 7747279	Gampaha 033 2234520
Galle 091 2245814	Kalutara 034 2237722	Kandy 081 2233793	Anuradapura 025 2222185
Kurunegala 037 2228194	Kegalle 035 2222991	Jaffna 021 2220010	Vavuniya 024 2228225
Nuwara-eliya 052 2224457	Trincomalee 026 2056606	Ratnapura 045 2222930	Matara 041 2224366
Badulla 055 2224482	Hambantota 047 2222460	Ampara 063 2222845	

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The following banks facilitate employers in making e-payments of ETF contributions.

▪ Bank of Ceylon (E-BANK Unit) 011-2204659 / 011-2204654 011-2204663 Hotline: 1975	▪ People's Bank 011-2594503 / 011-2586631 011-2481538	▪ Commercial Bank 011-2353588 / 011-2353628
▪ Sampath Bank 011-2332173 / 011-2017536/37 / 38	▪ Seylan Bank 011-2456249 / 011-2456238 011-2008888	▪ Nations Trust Bank 011-4711411
▪ D F C C Bank 011-2372537 / 011-2372557	▪ Hatton National Bank 011-2661976 / 011-2661960	▪ National Development Bank 076-5366381 / 074-1447082 076-0459233

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Penalties / Surcharges

Surcharge on Late Payment of Contributions – Section 27

Section 27 of the Employees' Trust Fund Act No. 46 of 1980 stipulates that where any contribution payable under the Act has not been paid on the due date, and the employer fails to satisfactorily explain that such failure was due to circumstances beyond his control, the employer shall be liable to pay a surcharge calculated in the prescribed manner.

For delayed payments (when the amount paid is less than the calculated contribution a penalty will be added according to the number of days from the underpayment to the full payment).

For Delayed Payments	Surcharge Payable on Contribution
For a delay not exceeding 10 days	5%
For a delay between 11 days to 01 month	15%
For a delay between 01 to 03 months	20%
For a delay between 03 to 06 months	30%
For a delay between 06 to 12 months	40%
For a delay exceeding 12 months	50%

Surcharge on Late Submission of Returns – Section 37A

Section 37A of the Employees' Trust Fund Act No. 46 of 1980 provides that where an employer who is required to furnish a return relating to contributions fails to furnish such return within the specified period, or furnishes an incorrect or incomplete return, and is unable to satisfactorily explain such failure, the employer shall be liable to pay a surcharge at the rate of one per cent (1%) of the relevant contribution for every completed month or part thereof, calculated from the due date up to the date of receipt of a duly completed and correct return.

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