FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Code on Social Security, 2020 — Chapter I - Preliminary

This chapter turns preliminary into an operational control file. It covers Short title, extent, commencement and application, Definitions, Registration and cancellation of an establishment; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 1: Short title, extent, commencement and application
- Section 2: Definitions
- Section 3: Registration and cancellation of an establishment

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for preliminary, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

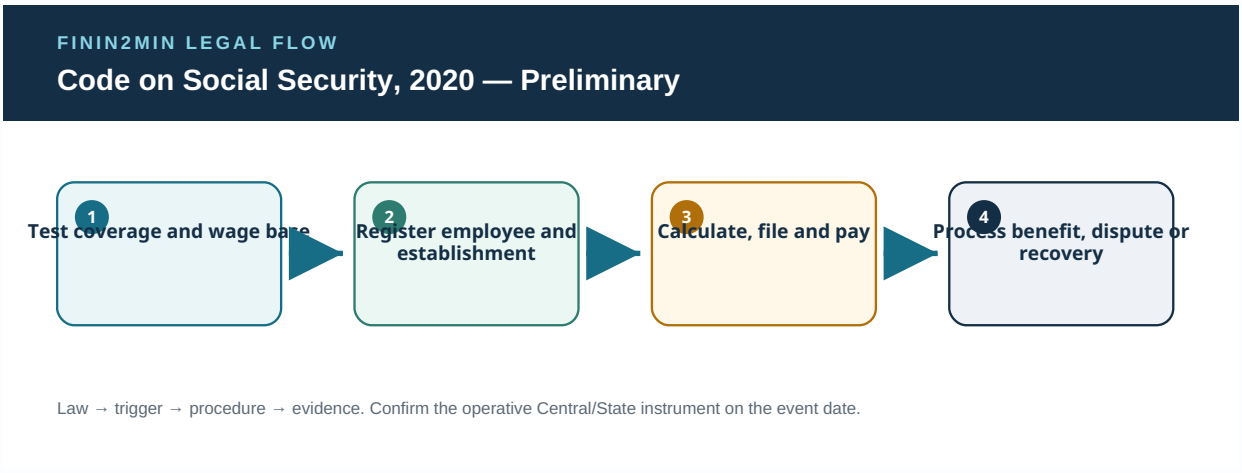
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Code on Social Security, 2020 — Chapter I - Preliminary

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

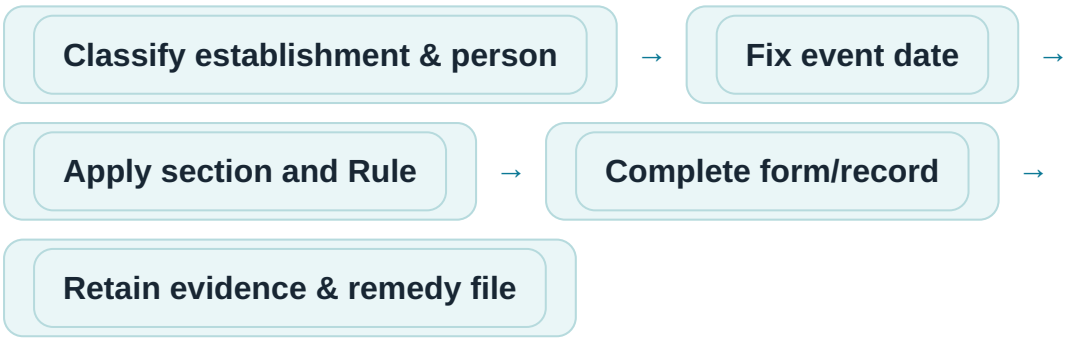
Review date: 2026-07-18
Authors: CA Nikhil Gupta & Kajri Singh
Sections: 1-3
Central Rules mapped: 4
Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 1: Short title, extent, commencement and application

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 1 in the official source. Statutory title: Short title, extent, commencement and application.

Finin2min clause-by-clause decode

1. Legal test 1
2. Confirm whether the relevant Chapter applies through the First Schedule and any voluntary-extension or inapplicability mechanism.
3. Legal test 2
4. Record the exact commencement notification applicable to each provision; the Code was not commenced as a single undifferentiated block.
5. Implementation control
6. Trigger
7. Document the facts that activate section 1: short title, extent, commencement and application.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 3: Rule 3 — Manner and conditions of making the provisions of Chapter III or Chapter IV inapplicable to an establishment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 3 | Official source: section 1.

Section 2: Definitions

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 2 in the official source. Statutory title: Definitions.

Finin2min clause-by-clause decode

1. Legal test 1
2. Apply definitions before thresholds or benefits. The same individual may be an employee, building worker, gig worker, platform worker or unorganised worker for different Chapters.
3. Legal test 2
4. Wages, dependant, family, employer, establishment, aggregator and appropriate Government require separate documented tests.
5. High-value definition matrix
6. Defined expression
7. Why it matters operationally
8. Aggregator
9. Digital intermediary or marketplace category relevant to gig/platform-worker schemes and contribution.
10. Appropriate Government

Applicable Central Rules immediately below the provision

Central Rule 2: Rule 2 — Definitions

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 4: Rule 4 — Income of dependent parents of employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 2, Rule 4 | Official source: section 2.

Section 3: Registration and cancellation of an establishment

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 3 in the official source. Statutory title: Registration and cancellation of an establishment.

Finin2min clause-by-clause decode

1. Legal test 1
2. Central registration is establishment-based and must be reconciled with common labour registration, PAN and portal data.
3. Legal test 2
4. Cancellation cannot be treated as a simple closure action; statutory notice, grounds and continuing liabilities remain relevant.
5. Implementation control
6. Trigger
7. Document the facts that activate section 3: registration and cancellation of an establishment.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 5: Rule 5 — Registration of establishments and cancellation thereof

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 5 | Official source: section 3.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
3	Rule 3 — Manner and conditions of making the provisions of Chapter III or Chapter IV inapplicable to an establishment	Source-controlled mapping
2	Rule 2 — Definitions	Source-controlled mapping
4	Rule 4 — Income of dependent parents of employee	Source-controlled mapping
5	Rule 5 — Registration of establishments and cancellation thereof	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	

	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - Short title, extent, commencement and application?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - Definitions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - Registration and cancellation of an establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter II - Social Security Organisations

This chapter turns social security organisations into an operational control file. It covers Constitution of Board of Trustees of Employees' Provident Fund, Constitution of Employees' State Insurance Corporation, National Social Security Board and State Unorganised Workers' Board, Constitution of State Building Workers' Welfare Boards; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 4: Constitution of Board of Trustees of Employees' Provident Fund
- Section 5: Constitution of Employees' State Insurance Corporation
- Section 6: National Social Security Board and State Unorganised Workers' Board
- Section 7: Constitution of State Building Workers' Welfare Boards
- Section 8: Disqualification and removal of a member of any Social Security Organisation

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for social security organisations, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

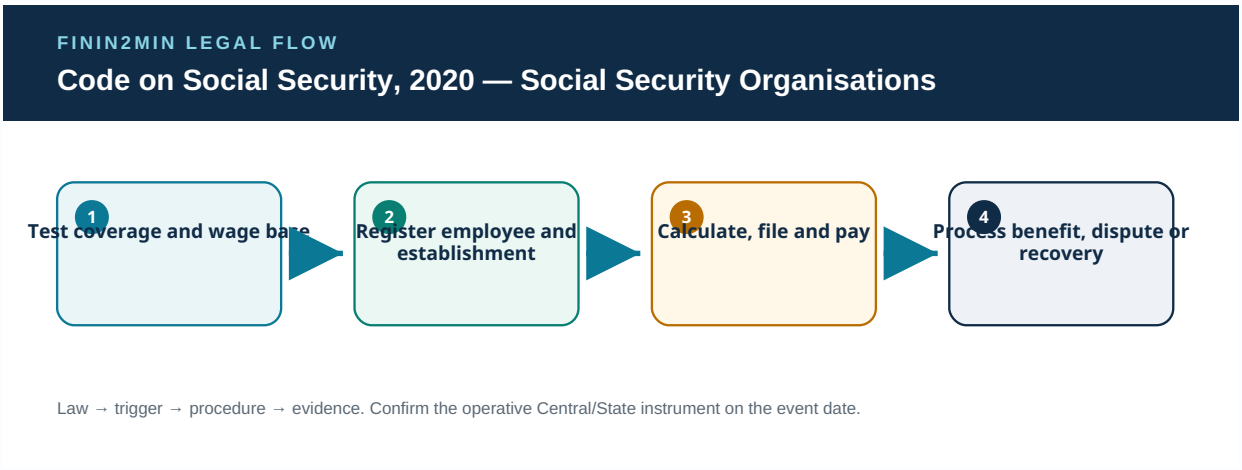
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter II - Social Security Organisations

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

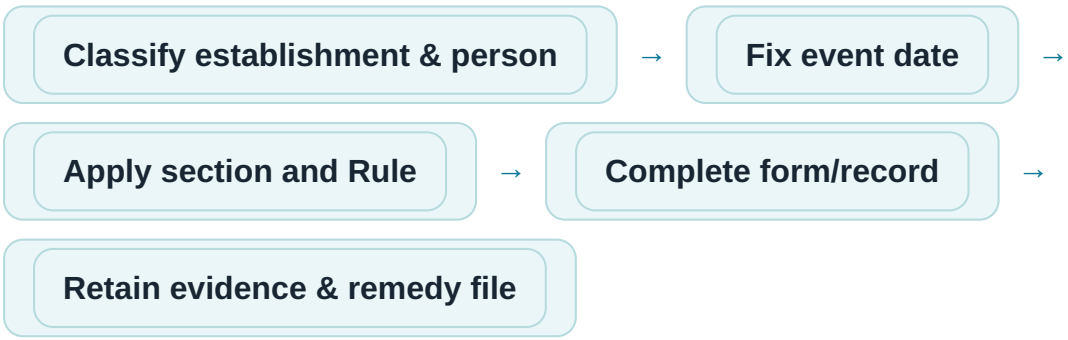
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 4-13 | Central Rules mapped: 7 | **Official source viewer + local analytical map**



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 4: Constitution of Board of Trustees of Employees’ Provident Fund

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 4 in the official source. Statutory title: Constitution of Board of Trustees of Employees’ Provident Fund.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for constitution of board of trustees of employees’ provident fund within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 4: constitution of board of trustees of employees’ provident fund.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 6: Rule 6 — Administration of funds vested in Central Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 7: Rule 7 — Executive Committee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 6, Rule 7, Rule 11, Rule 12 | Official source: section 4.

Section 5: Constitution of Employees’ State Insurance Corporation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 5 in the official source. Statutory title: Constitution of Employees’ State Insurance Corporation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for constitution of employees’ state insurance corporation within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 5: constitution of employees’ state insurance corporation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 8: Rule 8 — The Employees' State Insurance Corporation, Standing Committee and Medical Benefit Committee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 8, Rule 11, Rule 12 | Official source: section 5.

Section 6: National Social Security Board and State Unorganised Workers’ Board

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 6 in the official source. Statutory title: National Social Security Board and State Unorganised Workers’ Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for national social security board and state unorganised workers’ board within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 6: national social security board and state unorganised workers’ board.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 9: Rule 9 — National Social Security Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 10: Rule 10 — Other welfare measures and facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 9, Rule 10, Rule 11, Rule 12 | Official source: section 6.

Section 7: Constitution of State Building Workers’ Welfare Boards

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 7 in the official source. Statutory title: Constitution of State Building Workers’ Welfare Boards.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for constitution of state building workers’ welfare boards within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 7: constitution of state building workers’ welfare boards.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 10: Rule 10 — Other welfare measures and facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 10, Rule 11, Rule 12 | Official source: section 7.

Section 8: Disqualification and removal of a member of any Social Security Organisation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 8 in the official source. Statutory title: Disqualification and removal of a member of any Social Security Organisation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for disqualification and removal of a member of any social security organisation within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 8: disqualification and removal of a member of any social security organisation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 8.

Section 9: Procedure for transaction of business of Social Security Organisation, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 9 in the official source. Statutory title: Procedure for transaction of business of Social Security Organisation, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for procedure for transaction of business of social security organisation, etc. within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 9: procedure for transaction of business of social security organisation, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 9.

Section 10: Executive Heads of Central Board and Corporation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 10 in the official source. Statutory title: Executive Heads of Central Board and Corporation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for executive heads of central board and corporation within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 10: executive heads of central board and corporation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 10.

Section 11: Supersession of Corporation, Central Board, National Social Security Board or State Unorganised Workers' Board or the Building Workers' Welfare Board

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 11 in the official source. Statutory title: Supersession of Corporation, Central Board, National Social Security Board or State Unorganised Workers' Board or the Building Workers' Welfare Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for supersession of corporation, central board, national social security board or state unorganised workers' board or the building workers' welfare board within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 11: supersession of corporation, central board, national social security board or state unorganised workers' board or the building workers' welfare board.

10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 11.

Section 12: State Board, Regional Boards, local committees, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 12 in the official source. Statutory title: State Board, Regional Boards, local committees, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for state board, regional boards, local committees, etc. within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 12: state board, regional boards, local committees, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 12.

Section 13: Entrustment of additional functions to Social Security Organisations

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 13 in the official source. Statutory title: Entrustment of additional functions to Social Security Organisations.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for entrustment of additional functions to social security organisations within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 13: entrustment of additional functions to social security organisations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 10: Rule 10 — Other welfare measures and facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 10 | Official source: section 13.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
6	Rule 6 — Administration of funds vested in Central Board	Source-controlled mapping
7	Rule 7 — Executive Committee	Source-controlled mapping
11	Rule 11 — Meetings, notice of meetings, list of business and quorum	Source-controlled mapping
12	Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees	Source-controlled mapping
8	Rule 8 — The Employees' State Insurance Corporation, Standing Committee and Medical Benefit Committee	Source-controlled mapping
9	Rule 9 — National Social Security Board	Source-controlled mapping
10	Rule 10 — Other welfare measures and facilities	

Rule	Subject	Text/control status
		Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 4 - Constitution of Board of Trustees of Employees’ Provident Fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - Constitution of Employees’ State Insurance Corporation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - National Social Security Board and State Unorganised Workers’ Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - Constitution of State Building Workers’ Welfare Boards?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - Disqualification and removal of a member of any Social Security Organisation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 9 - Procedure for transaction of business of Social Security Organisation, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 10 - Executive Heads of Central Board and Corporation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 11 - Supersession of Corporation, Central Board, National Social Security Board or State Unorganised Workers' Board or the Building Workers' Welfare Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter III - EPF/EPS/EDLI

This chapter turns epf/eps/edli into an operational control file. It covers Appointment of officers of Central Board, Schemes, Funds, Contribution in respect of employees and contractors; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 14: Appointment of officers of Central Board
- Section 15: Schemes
- Section 16: Funds
- Section 17: Contribution in respect of employees and contractors
- Section 18: Fund to be recognised under Act 43 of 1961

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.

Employee / worker remedy

membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for epf/eps/edli, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

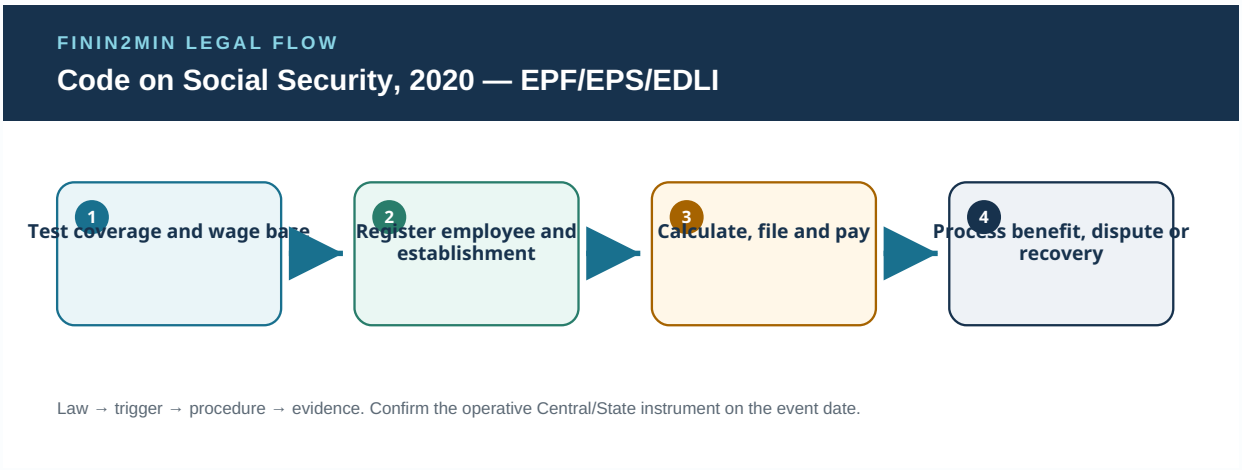
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter III - EPF/EPS/EDLI

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

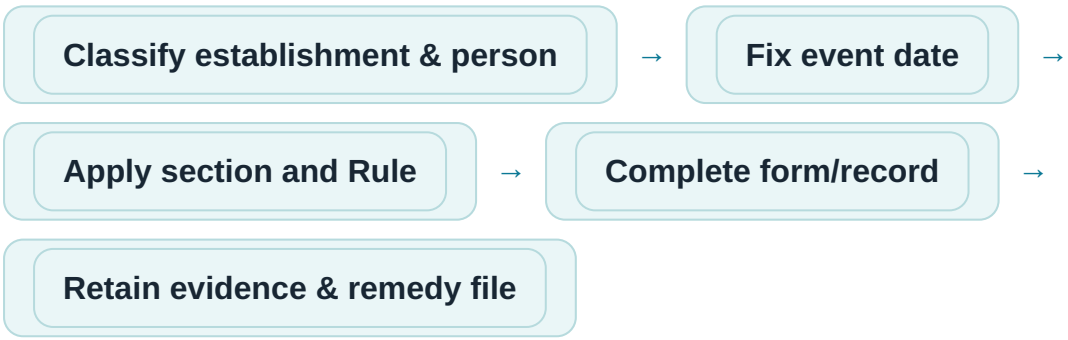
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 14-23 | Central Rules mapped: 2 | **Official source viewer + local analytical map**



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 14: Appointment of officers of Central Board

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 14 in the official source. Statutory title: Appointment of officers of Central Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appointment of officers of central board within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 14: appointment of officers of central board.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 14.

Section 15: Schemes

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 15 in the official source. Statutory title: Schemes.

Finin2min clause-by-clause decode

1. Legal test 1
2. EPF, Pension and EDLI obligations operate through schemes framed under the Code; the scheme text is indispensable.
3. Legal test 2
4. Only the commenced sub-sections and notified schemes should be treated as operative.
5. Implementation control
6. Trigger
7. Document the facts that activate section 15: schemes.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 15.

Section 16: Funds

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 16 in the official source. Statutory title: Funds.

Finin2min clause-by-clause decode

1. Legal test 1
2. Maintain separate accounting and governance for provident fund, pension fund and deposit-linked insurance fund.
3. Legal test 2
4. The commencement notification is partial for this section; do not assume every clause is live without checking.
5. Implementation control
6. Trigger
7. Document the facts that activate section 16: funds.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 6: Rule 6 — Administration of funds vested in Central Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 6 | Official source: section 16.

Section 17: Contribution in respect of employees and contractors

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 17 in the official source. Statutory title: Contribution in respect of employees and contractors.

Finin2min clause-by-clause decode

1. Legal test 1
2. Principal-employer exposure must include contractor employees and the recovery/adjustment mechanism against contractors.
3. Legal test 2
4. Reconcile muster, wage and remittance data across principal employer, contractor and member accounts.
5. Implementation control
6. Trigger
7. Document the facts that activate section 17: contribution in respect of employees and contractors.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 17.

Section 18: Fund to be recognised under Act 43 of 1961

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 18 in the official source. Statutory title: Fund to be recognised under Act 43 of 1961.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for fund to be recognised under act 43 of 1961 within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 18: fund to be recognised under act 43 of 1961.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 18.

Section 19: Priority of payment of contributions over other debts

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 19 in the official source. Statutory title: Priority of payment of contributions over other debts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for priority of payment of contributions over other debts within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 19: priority of payment of contributions over other debts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 19.

Section 20: Chapter not to apply to certain establishments

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 20 in the official source. Statutory title: Chapter not to apply to certain establishments.

Finin2min clause-by-clause decode

1. Legal test 1
2. Exclusion/exemption must be supported by the exact establishment category and not by a broad industry assumption.
3. Implementation control
4. Trigger
5. Document the facts that activate section 20: chapter not to apply to certain establishments.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for provident fund, pension and deposit-linked insurance architecture; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 20.

Section 21: Authorising certain employers to maintain provident fund accounts

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 21 in the official source. Statutory title: Authorising certain employers to maintain provident fund accounts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for authorising certain employers to maintain provident fund accounts within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 21: authorising certain employers to maintain provident fund accounts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 21.

Section 22: Transfer of accounts

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 22 in the official source. Statutory title: Transfer of accounts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for transfer of accounts within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 22: transfer of accounts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 22.

Section 23: Appeal to Tribunal

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 23 in the official source. Statutory title: Appeal to Tribunal.

Finin2min clause-by-clause decode

1. Legal test 1
2. Identify appealable order, limitation, prescribed form, fee/deposit and Tribunal jurisdiction before filing.
3. Implementation control
4. Trigger
5. Document the facts that activate section 23: appeal to tribunal.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for provident fund, pension and deposit-linked insurance architecture; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 13: Rule 13 — Form, manner, time limits and fees for filing of appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 13 | Official source: section 23.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
6	Rule 6 — Administration of funds vested in Central Board	Source-controlled mapping
13	Rule 13 — Form, manner, time limits and fees for filing of appeal	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 14 - Appointment of officers of Central Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 15 - Schemes?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 16 - Funds?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 17 - Contribution in respect of employees and contractors?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 18 - Fund to be recognised under Act 43 of 1961?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 19 - Priority of payment of contributions over other debts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 20 - Chapter not to apply to certain establishments?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 21 - Authorising certain employers to maintain provident fund accounts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IV - ESI

This chapter turns esi into an operational control file. It covers Principal Officers and other staff, Employees' State Insurance Fund, Purposes for which Employees' State Insurance Fund may be expended, Holding of property, etc.; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 24: Principal Officers and other staff
- Section 25: Employees' State Insurance Fund
- Section 26: Purposes for which Employees' State Insurance Fund may be expended
- Section 27: Holding of property, etc.
- Section 28: All employees to be insured

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: coverage, contribution, accident reporting, certification or benefit-period errors.

Employee / worker remedy

medical and cash benefits, employment-injury protection and access to ESIC/Employees Insurance Court remedies. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for esi, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

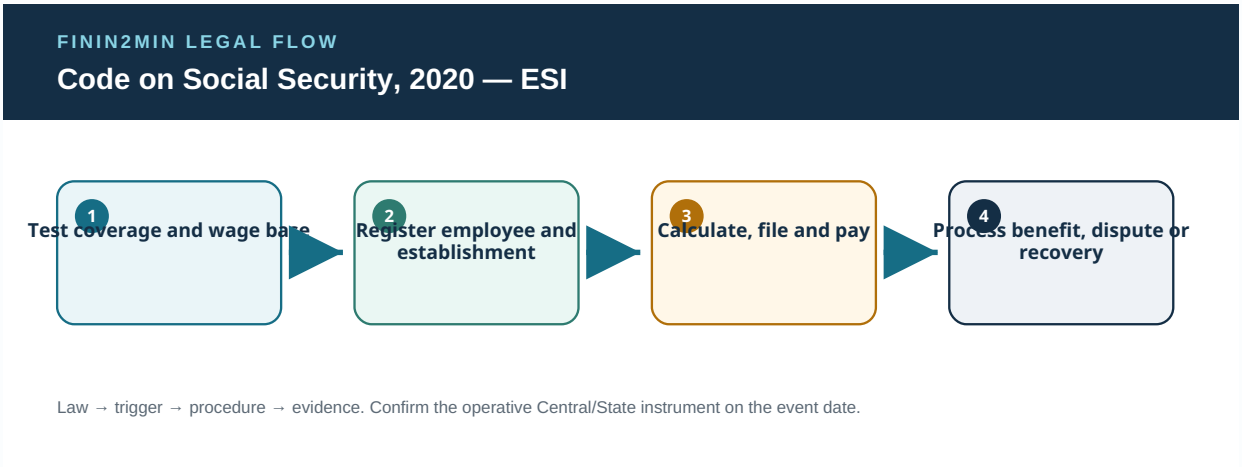
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter IV - ESI

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

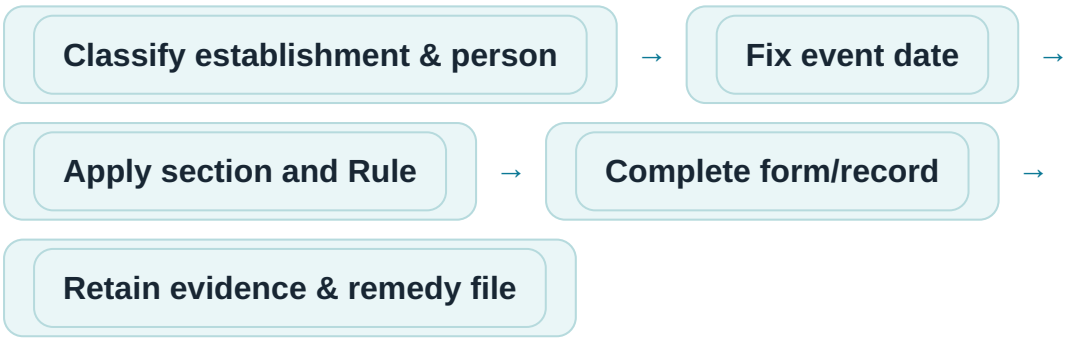
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 24-52 | Central Rules mapped: 15 | **Official source viewer + local analytical map**



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 24: Principal Officers and other staff

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 24 in the official source. Statutory title: Principal Officers and other staff.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for principal officers and other staff within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 24: principal officers and other staff.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 14: Rule 14 — Salary and allowances of Director General and Financial Commissioner

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 14 | Official source: section 24.

Section 25: Employees’ State Insurance Fund

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 25 in the official source. Statutory title: Employees’ State Insurance Fund.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for employees’ state insurance fund within the Employees’ State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 25: employees’ state insurance fund.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 15: Rule 15 — Investment of Employees' State Insurance Fund or any other money held by Corporation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 15 | Official source: section 25.

Section 26: Purposes for which Employees' State Insurance Fund may be expended

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 26 in the official source. Statutory title: Purposes for which Employees' State Insurance Fund may be expended.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for purposes for which employees' state insurance fund may be expended within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 26: purposes for which employees' state insurance fund may be expended.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 16: Rule 16 — Limits for defraying of expenditure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 16 | Official source: section 26.

Section 27: Holding of property, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 27 in the official source. Statutory title: Holding of property, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for holding of property, etc. within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 27: holding of property, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 15: Rule 15 — Investment of Employees' State Insurance Fund or any other money held by Corporation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 17: Rule 17 — Holding of property, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 15, Rule 17 | Official source: section 27.

Section 28: All employees to be insured

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 28 in the official source. Statutory title: All employees to be insured.

Finin2min clause-by-clause decode

1. Legal test 1
2. Insurance coverage is employee- and establishment-specific; voluntary or notified extension and exclusions must be checked.
3. Implementation control
4. Trigger
5. Document the facts that activate section 28: all employees to be insured.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 18: Rule 18 — Insurance of employees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 18 | Official source: section 28.

Section 29: Contributions

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 29 in the official source. Statutory title: Contributions.

Finin2min clause-by-clause decode

1. Legal test 1
2. Contribution computation requires the operative wage definition, rate, contribution period and ESIC regulations.
3. Implementation control
4. Trigger
5. Document the facts that activate section 29: contributions.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 19: Rule 19 — Rate of contributions

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 19 | Official source: section 29.

Section 30: Administrative expenses

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 30 in the official source. Statutory title: Administrative expenses.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for administrative expenses within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 30: administrative expenses.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 16: Rule 16 — Limits for defraying of expenditure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 20: Rule 20 — Administrative expenses

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 16, Rule 20 | Official source: section 30.

Section 31: Provisions as to payment of contributions by employer, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 31 in the official source. Statutory title: Provisions as to payment of contributions by employer, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. Employer remains the primary remittance control owner even where the employee share is recoverable from wages.
3. Implementation control
4. Trigger
5. Document the facts that activate section 31: provisions as to payment of contributions by employer, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 31.

Section 32: Benefits

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 32 in the official source. Statutory title: Benefits.

Finin2min clause-by-clause decode

1. Legal test 1
2. Each benefit has its own qualifying contribution/insurance conditions and evidence pathway; benefit names are not interchangeable.
3. Implementation control
4. Trigger
5. Document the facts that activate section 32: benefits.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 21: Rule 21 — Limit for funeral expenses

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 22: Rule 22 — Qualification for claiming benefits

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 21, Rule 22 | Official source: section 32.

Section 33: Corporation’s power to promote measures for health, etc., of Insured Persons

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 33 in the official source. Statutory title: Corporation’s power to promote measures for health, etc., of Insured Persons.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for corporation’s power to promote measures for health, etc., of insured persons within the Employees’ State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 33: corporation’s power to promote measures for health, etc., of insured persons.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 33.

Section 34: Presumption as to accident arising in course of employment

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 34 in the official source. Statutory title: Presumption as to accident arising in course of employment.

Finin2min clause-by-clause decode

1. Legal test 1
2. The presumption assists employment nexus but must be evaluated against time, place, course of employment and contrary evidence.
3. Implementation control
4. Trigger
5. Document the facts that activate section 34: presumption as to accident arising in course of employment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 34.

Section 35: Accidents happening while acting in breach of law, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 35 in the official source. Statutory title: Accidents happening while acting in breach of law, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for accidents happening while acting in breach of law, etc. within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 35: accidents happening while acting in breach of law, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 35.

Section 36: Occupational disease

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 36 in the official source. Statutory title: Occupational disease.

Finin2min clause-by-clause decode

1. Legal test 1
2. Match the disease, scheduled employment and exposure history to the Third Schedule and applicable medical evidence.
3. Implementation control
4. Trigger
5. Document the facts that activate section 36: occupational disease.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 36.

Section 37: References to medical board

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 37 in the official source. Statutory title: References to medical board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for references to medical board within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 37: references to medical board.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 23: Rule 23 — Appeal to Medical Appeal Tribunal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 24: Rule 24 — Second appeal to Employees' Insurance Court

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 23, Rule 24 | Official source: section 37.

Section 38: Dependants’ benefit

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 38 in the official source. Statutory title: Dependants’ benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for dependants’ benefit within the Employees’ State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 38: dependants’ benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 38.

Section 39: Medical benefit

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 39 in the official source. Statutory title: Medical benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for medical benefit within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 39: medical benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 25: Rule 25 — Qualification and other conditions of insured person and family for claiming medical benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 25 | Official source: section 39.

Section 40: Provision of medical treatment by State Government or by Corporation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 40 in the official source. Statutory title: Provision of medical treatment by State Government or by Corporation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for provision of medical treatment by state government or by corporation within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 40: provision of medical treatment by state government or by corporation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 25: Rule 25 — Qualification and other conditions of insured person and family for claiming medical benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 26: Rule 26 — Employees' State Insurance Society

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 25, Rule 26 | Official source: section 40.

Section 41: General provisions as to benefits

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 41 in the official source. Statutory title: General provisions as to benefits.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for general provisions as to benefits within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 41: general provisions as to benefits.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 41.

Section 42: Corporation’s rights when an employer fails to register, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 42 in the official source. Statutory title: Corporation’s rights when an employer fails to register, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. An employer’s registration or contribution failure can shift benefit cost to the Corporation initially and create a recovery exposure against the employer.
3. Implementation control
4. Trigger
5. Document the facts that activate section 42: corporation’s rights when an employer fails to register, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 42.

Section 43: Liability of owner or occupier of factories, etc., for excessive sickness benefit

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 43 in the official source. Statutory title: Liability of owner or occupier of factories, etc., for excessive sickness benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for liability of owner or occupier of factories, etc., for excessive sickness benefit within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 43: liability of owner or occupier of factories, etc., for excessive sickness benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 43.

Section 44: Scheme for other beneficiaries

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 44 in the official source. Statutory title: Scheme for other beneficiaries.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for scheme for other beneficiaries within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 44: scheme for other beneficiaries.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 28: Rule 28 — Terms and conditions for operation of scheme for other beneficiaries

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 28 | Official source: section 44.

Section 45: Scheme for unorganised workers, gig workers and platform workers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 45 in the official source. Statutory title: Scheme for unorganised workers, gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This is an enabling scheme provision; eligibility and benefit cannot be claimed without the operative scheme, funding and registration framework.
3. Implementation control
4. Trigger
5. Document the facts that activate section 45: scheme for unorganised workers, gig workers and platform workers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 28: Rule 28 — Terms and conditions for operation of scheme for other beneficiaries

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 28 | Official source: section 45.

Section 46: Exemption of factories or other establishments belonging to Government or any local authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 46 in the official source. Statutory title: Exemption of factories or other establishments belonging to Government or any local authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for exemption of factories or other establishments belonging to government or any local authority within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 46: exemption of factories or other establishments belonging to government or any local authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 46.

Section 47: Contributions, etc., due to Corporation to have priority over other debts

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 47 in the official source. Statutory title: Contributions, etc., due to Corporation to have priority over other debts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for contributions, etc., due to corporation to have priority over other debts within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 47: contributions, etc., due to corporation to have priority over other debts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 47.

Section 48: Constitution of Employees’ Insurance Court

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 48 in the official source. Statutory title: Constitution of Employees’ Insurance Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. Jurisdiction and constitution of the Employees’ Insurance Court must be established before filing.
3. Implementation control
4. Trigger
5. Document the facts that activate section 48: constitution of employees’ insurance court.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 24: Rule 24 — Second appeal to Employees' Insurance Court

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 24, Rule 29 | Official source: section 48.

Section 49: Matters to be decided by Employees’ Insurance Court

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 49 in the official source. Statutory title: Matters to be decided by Employees’ Insurance Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. Separate matters reserved for the ESI Court from administrative or medical-board disputes.
3. Implementation control
4. Trigger
5. Document the facts that activate section 49: matters to be decided by employees’ insurance court.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 24: Rule 24 — Second appeal to Employees' Insurance Court

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 24, Rule 29 | Official source: section 49.

Section 50: Powers of Employees’ Insurance Court

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 50 in the official source. Statutory title: Powers of Employees’ Insurance Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for powers of employees’ insurance court within the Employees’ State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 50: powers of employees’ insurance court.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 50.

Section 51: Proceedings of Employees' Insurance Courts

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 51 in the official source. Statutory title: Proceedings of Employees' Insurance Courts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for proceedings of employees' insurance courts within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 51: proceedings of employees' insurance courts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 51.

Section 52: Appeal to High Court

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 52 in the official source. Statutory title: Appeal to High Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal to high court within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 52: appeal to high court.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 52.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
14	Rule 14 — Salary and allowances of Director General and Financial Commissioner	Source-controlled mapping
15	Rule 15 — Investment of Employees' State Insurance Fund or any other money held by Corporation	Source-controlled mapping
16	Rule 16 — Limits for defraying of expenditure	Source-controlled mapping
17	Rule 17 — Holding of property, etc.	Source-controlled mapping
18	Rule 18 — Insurance of employees	Source-controlled mapping
19	Rule 19 — Rate of contributions	Source-controlled mapping
20	Rule 20 — Administrative expenses	Source-controlled mapping
21	Rule 21 — Limit for funeral expenses	Source-controlled mapping
22	Rule 22 — Qualification for claiming benefits	Source-controlled mapping

Rule	Subject	Text/control status
23	Rule 23 — Appeal to Medical Appeal Tribunal	Source-controlled mapping
24	Rule 24 — Second appeal to Employees' Insurance Court	Source-controlled mapping
25	Rule 25 — Qualification and other conditions of insured person and family for claiming medical benefit	Source-controlled mapping
26	Rule 26 — Employees' State Insurance Society	Source-controlled mapping
28	Rule 28 — Terms and conditions for operation of scheme for other beneficiaries	Source-controlled mapping
29	Rule 29 — Proceedings before Employees' Insurance Court, etc.	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees’ Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees’ State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers’ Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 24 - Principal Officers and other staff?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 25 - Employees’ State Insurance Fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 26 - Purposes for which Employees’ State Insurance Fund may be expended?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 27 - Holding of property, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 28 - All employees to be insured?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 29 - Contributions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 30 - Administrative expenses?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 31 - Provisions as to payment of contributions by employer, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter V - Gratuity

This chapter turns gratuity into an operational control file. It covers Payment of gratuity, Continuous service, Nomination, Determination of amount of gratuity; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 53: Payment of gratuity
- Section 54: Continuous service
- Section 55: Nomination
- Section 56: Determination of amount of gratuity
- Section 57: Compulsory insurance

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong continuous-service test, wage base, nomination, forfeiture or delayed payment.

Employee / worker remedy

determination and timely payment of gratuity, nomination rights and interest/remedy for delay. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for gratuity, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

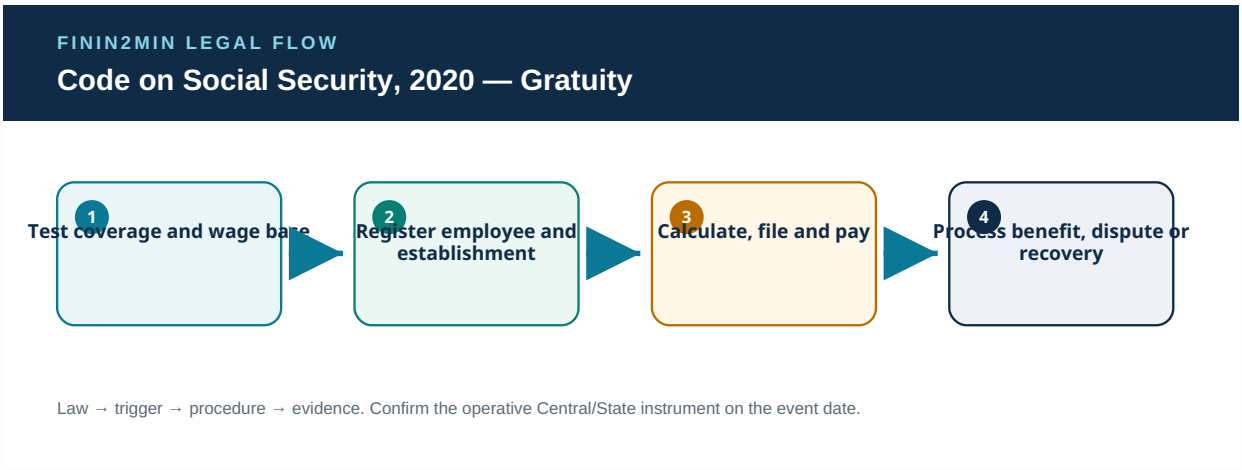
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter V - Gratuity

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

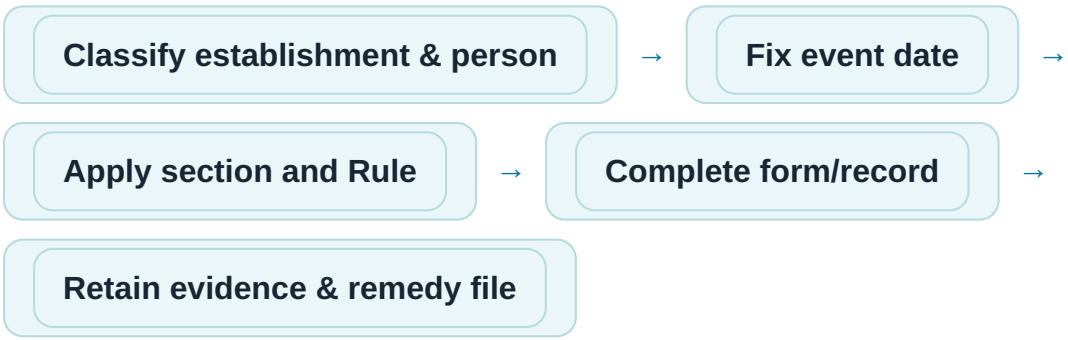
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 53-58 | Central Rules mapped: 4 | **Official source viewer + local analytical map**



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 53: Payment of gratuity

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 53 in the official source. Statutory title: Payment of gratuity.

Finin2min clause-by-clause decode

1. Legal test 1
2. Test qualifying service, category of cessation, fixed-term treatment, death/ disablement exceptions and the statutory wage base.
3. Implementation control
4. Trigger
5. Document the facts that activate section 53: payment of gratuity.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 53.

Section 54: Continuous service

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 54 in the official source. Statutory title: Continuous service.

Finin2min clause-by-clause decode

1. Legal test 1
2. Continuous service includes deemed-service rules; absence, lay-off, leave and seasonal establishment treatment must be reconstructed from records.
3. Implementation control
4. Trigger
5. Document the facts that activate section 54: continuous service.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 54.

Section 55: Nomination

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 55 in the official source. Statutory title: Nomination.

Finin2min clause-by-clause decode

1. Legal test 1
2. Nomination does not replace the substantive right of legal heirs where the Code says otherwise; family status changes require fresh action.
3. Implementation control
4. Trigger
5. Document the facts that activate section 55: nomination.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 31: Rule 31 — Gratuity invested for benefit of minor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 32: Rule 32 — Nomination, fresh nomination and modification

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 31, Rule 32 | Official source: section 55.

Section 56: Determination of amount of gratuity

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 56 in the official source. Statutory title: Determination of amount of gratuity.

Finin2min clause-by-clause decode

1. Legal test 1
2. Employer determination, notice, payment, deposit of disputed amount, competent-authority application and appeal are separate controls.
3. Implementation control
4. Trigger
5. Document the facts that activate section 56: determination of amount of gratuity.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 31: Rule 31 — Gratuity invested for benefit of minor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 33: Rule 33 — Application for gratuity and appeal, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 31, Rule 33 | Official source: section 56.

Section 57: Compulsory insurance

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 57 in the official source. Statutory title: Compulsory insurance.

Finin2min clause-by-clause decode

1. Legal test 1
2. Where compulsory insurance applies, policy/trust coverage must match the statutory liability and remain funded.
3. Implementation control
4. Trigger
5. Document the facts that activate section 57: compulsory insurance.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 57.

Section 58: Competent authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 58 in the official source. Statutory title: Competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for competent authority within the Gratuity Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 58: competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 33: Rule 33 — Application for gratuity and appeal, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 34: Rule 34 — Qualifications and experience of competent authority

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 33, Rule 34 | Official source: section 58.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
31	Rule 31 — Gratuity invested for benefit of minor	Source-controlled mapping
32	Rule 32 — Nomination, fresh nomination and modification	Source-controlled mapping
33	Rule 33 — Application for gratuity and appeal, etc.	Source-controlled mapping
34	Rule 34 — Qualifications and experience of competent authority	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 53 - Payment of gratuity?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 54 - Continuous service?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 55 - Nomination?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 56 - Determination of amount of gratuity?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 57 - Compulsory insurance?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 58 - Competent authority?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VI - Maternity benefit

This chapter turns maternity benefit into an operational control file. It covers Employment of, or work by, women prohibited during certain period, Right to payment of maternity benefit, Continuance of payment of maternity benefit in certain cases, Notice of claim for maternity benefit and payment thereof; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 59: Employment of, or work by, women prohibited during certain period
- Section 60: Right to payment of maternity benefit
- Section 61: Continuance of payment of maternity benefit in certain cases
- Section 62: Notice of claim for maternity benefit and payment thereof
- Section 63: Payment of maternity benefit in case of death of a woman

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Certificate
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: denial of protected benefit, incorrect qualifying service or adverse employment action.

Employee / worker remedy

maternity and connected benefits, protection from prohibited dismissal and access to the competent authority. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for maternity benefit, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

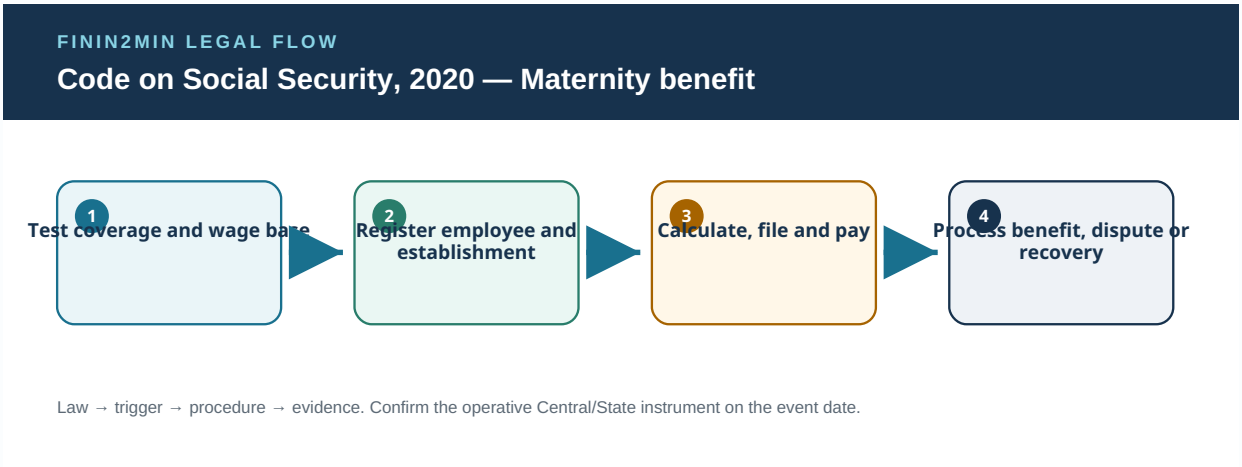
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter VI - Maternity benefit

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

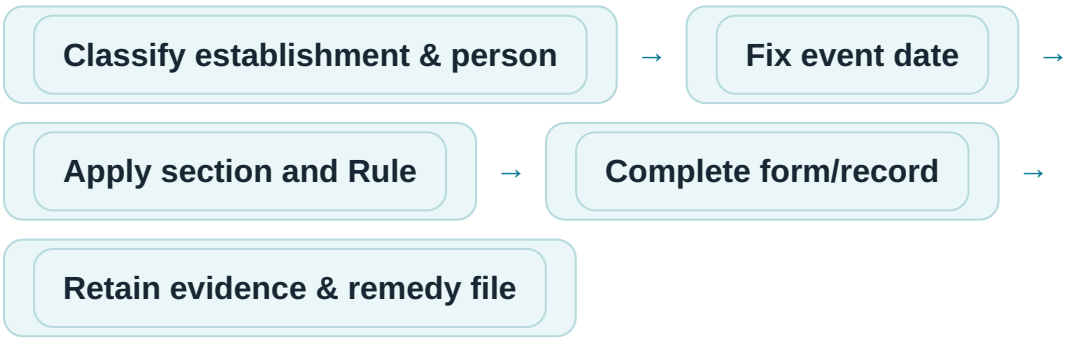
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 59-72 | Central Rules mapped: 6 | Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 59: Employment of, or work by, women prohibited during certain period

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 59 in the official source. Statutory title: Employment of, or work by, women prohibited during certain period.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for employment of, or work by, women prohibited during certain period within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 59: employment of, or work by, women prohibited during certain period.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 59.

Section 60: Right to payment of maternity benefit

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 60 in the official source. Statutory title: Right to payment of maternity benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. Eligibility depends on actual service and the relevant maternity event; calculate benefit using the statutory average-wage method and protected period.
3. Implementation control
4. Trigger
5. Document the facts that activate section 60: right to payment of maternity benefit.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 60.

Section 61: Continuance of payment of maternity benefit in certain cases

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 61 in the official source. Statutory title: Continuance of payment of maternity benefit in certain cases.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for continuance of payment of maternity benefit in certain cases within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 61: continuance of payment of maternity benefit in certain cases.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 61.

Section 62: Notice of claim for maternity benefit and payment thereof

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 62 in the official source. Statutory title: Notice of claim for maternity benefit and payment thereof.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for notice of claim for maternity benefit and payment thereof within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 62: notice of claim for maternity benefit and payment thereof.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 35: Rule 35 — Certificate and notice of claim for maternity benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 35 | Official source: section 62.

Section 63: Payment of maternity benefit in case of death of a woman

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 63 in the official source. Statutory title: Payment of maternity benefit in case of death of a woman.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for payment of maternity benefit in case of death of a woman within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 63: payment of maternity benefit in case of death of a woman.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 63.

Section 64: Payment of medical bonus

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 64 in the official source. Statutory title: Payment of medical bonus.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for payment of medical bonus within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 64: payment of medical bonus.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 64.

Section 65: Leave for miscarriage, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 65 in the official source. Statutory title: Leave for miscarriage, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for leave for miscarriage, etc. within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 65: leave for miscarriage, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 35: Rule 35 — Certificate and notice of claim for maternity benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 35 | Official source: section 65.

Section 66: Nursing breaks

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 66 in the official source. Statutory title: Nursing breaks.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for nursing breaks within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 66: nursing breaks.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 36: Rule 36 — Duration of nursing breaks

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 36 | Official source: section 66.

Section 67: Crèche facility

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 67 in the official source. Statutory title: Crèche facility.

Finin2min clause-by-clause decode

1. Legal test 1
2. Crèche obligation requires threshold, distance/access, visits and facility rules—not merely a reimbursement policy.
3. Implementation control
4. Trigger
5. Document the facts that activate section 67: crèche facility.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 37: Rule 37 — Employees and crèche facility

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 37 | Official source: section 67.

Section 68: Dismissal for absence during pregnancy

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 68 in the official source. Statutory title: Dismissal for absence during pregnancy.

Finin2min clause-by-clause decode

1. Legal test 1
2. Discharge or dismissal during protected absence is restricted; gross misconduct and benefit forfeiture require the prescribed process.
3. Implementation control
4. Trigger
5. Document the facts that activate section 68: dismissal for absence during pregnancy.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 38: Rule 38 — Gross misconduct

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 38 | Official source: section 68.

Section 69: No deduction of wages in certain cases

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 69 in the official source. Statutory title: No deduction of wages in certain cases.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for no deduction of wages in certain cases within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 69: no deduction of wages in certain cases.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 69.

Section 70: Forfeiture of maternity benefit

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 70 in the official source. Statutory title: Forfeiture of maternity benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for forfeiture of maternity benefit within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 70: forfeiture of maternity benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 38: Rule 38 — Gross misconduct

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 38 | Official source: section 70.

Section 71: Duties of employer

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 71 in the official source. Statutory title: Duties of employer.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for duties of employer within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 71: duties of employer.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 40: Rule 40 — Duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 40 | Official source: section 71.

Section 72: Power of Inspector-cum-Facilitator to direct payments to be made

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 72 in the official source. Statutory title: Power of Inspector-cum-Facilitator to direct payments to be made.

Finin2min clause-by-clause decode

1. Legal test 1
2. Complaint and direction powers create a fast statutory remedy in addition to internal grievance routes.
3. Implementation control
4. Trigger
5. Document the facts that activate section 72: power of inspector-cum-facilitator to direct payments to be made.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 39: Rule 39 — Complaint before Inspector-cum-Facilitator and appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 40: Rule 40 — Duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 39, Rule 40 | Official source: section 72.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
35	Rule 35 — Certificate and notice of claim for maternity benefit	Source-controlled mapping
36	Rule 36 — Duration of nursing breaks	Source-controlled mapping
37	Rule 37 — Employees and crèche facility	Source-controlled mapping
38	Rule 38 — Gross misconduct	Source-controlled mapping

Rule	Subject	Text/control status
40	Rule 40 — Duties of Inspector-cum-Facilitator	Source-controlled mapping
39	Rule 39 — Complaint before Inspector-cum-Facilitator and appeal	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 59 - Employment of, or work by, women prohibited during certain period?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 60 - Right to payment of maternity benefit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 61 - Continuance of payment of maternity benefit in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 62 - Notice of claim for maternity benefit and payment thereof?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 63 - Payment of maternity benefit in case of death of a woman?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 64 - Payment of medical bonus?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 65 - Leave for miscarriage, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 66 - Nursing breaks?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VII - Employees compensation

This chapter turns employees compensation into an operational control file. It covers Reports of fatal accidents and serious bodily injuries, Employer’s liability for compensation, Compensation in case of death of or injury in plantation, Amount of compensation; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 73: Reports of fatal accidents and serious bodily injuries
- Section 74: Employer’s liability for compensation
- Section 75: Compensation in case of death of or injury in plantation
- Section 76: Amount of compensation
- Section 77: Compensation to be paid when due and damages for default

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: failure to report injury, calculate compensation or deposit/pay within the statutory route.

Employee / worker remedy

employment-injury compensation, medical evidence recognition and adjudication/appeal rights. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees’ Compensation Act, 1923; Employees’ State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employees compensation, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

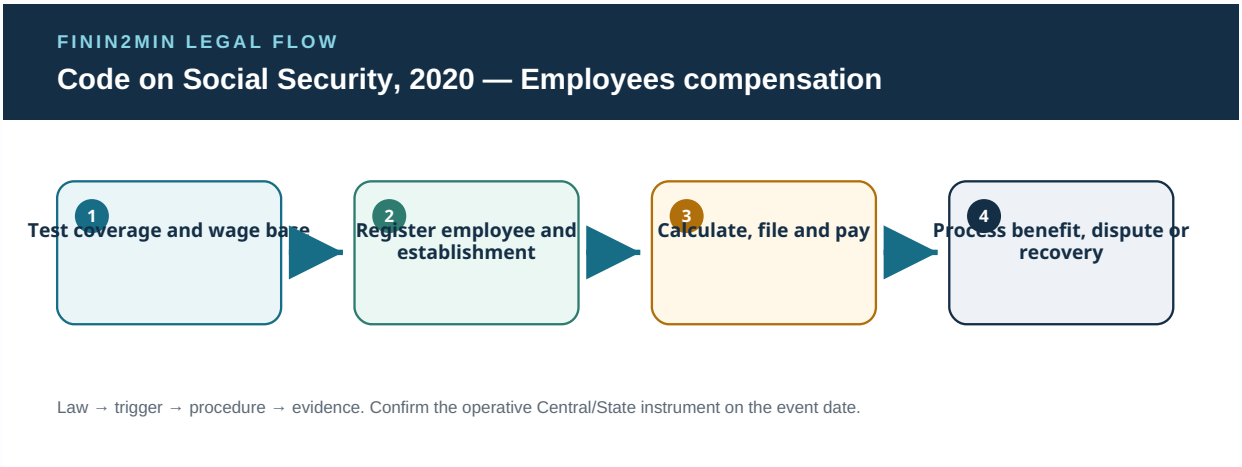
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter VII - Employees compensation

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

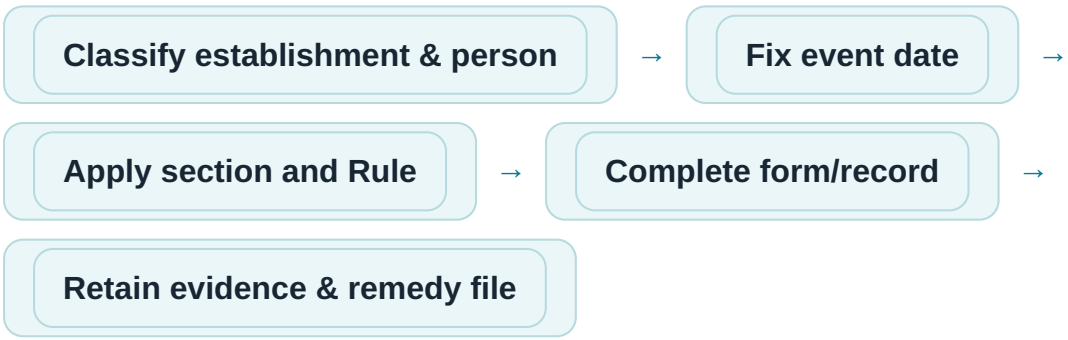
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 73-99 | Central Rules mapped: 5 | Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 73: Reports of fatal accidents and serious bodily injuries

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 73 in the official source. Statutory title: Reports of fatal accidents and serious bodily injuries.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for reports of fatal accidents and serious bodily injuries within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 73: reports of fatal accidents and serious bodily injuries.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 63: Rule 63 — Employee right to compensation disclosure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 63 | Official source: section 73.

Section 74: Employer’s liability for compensation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 74 in the official source. Statutory title: Employer’s liability for compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. Establish accident, employment nexus, employee status, disablement/death and statutory exceptions before quantification.
3. Implementation control
4. Trigger
5. Document the facts that activate section 74: employer’s liability for compensation.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 63: Rule 63 — Employee right to compensation disclosure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 63 | Official source: section 74.

Section 75: Compensation in case of death of or injury in plantation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 75 in the official source. Statutory title: Compensation in case of death of or injury in plantation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for compensation in case of death of or injury in plantation within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 75: compensation in case of death of or injury in plantation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 75.

Section 76: Amount of compensation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 76 in the official source. Statutory title: Amount of compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. Use the Fourth and Sixth Schedules, age, wages and nature of disablement/ death; retain calculation assumptions.
3. Implementation control
4. Trigger
5. Document the facts that activate section 76: amount of compensation.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 27: Rule 27 — Capitalised value of benefit payable to the employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 27 | Official source: section 76.

Section 77: Compensation to be paid when due and damages for default

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 77 in the official source. Statutory title: Compensation to be paid when due and damages for default.

Finin2min clause-by-clause decode

1. Legal test 1
2. Compensation is due when statutory liability arises; delay can trigger interest and damages.
3. Implementation control
4. Trigger
5. Document the facts that activate section 77: compensation to be paid when due and damages for default.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 57: Rule 57 — Rate of interest payable by employer under clause (a) of sub-section (3) of section 77

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 57 | Official source: section 77.

Section 78: Method of calculating monthly wages for purposes of compensation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 78 in the official source. Statutory title: Method of calculating monthly wages for purposes of compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for method of calculating monthly wages for purposes of compensation within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 78: method of calculating monthly wages for purposes of compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 78.

Section 79: Review

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 79 in the official source. Statutory title: Review.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for review within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 79: review.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 79.

Section 80: Commutation of half-monthly payments

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 80 in the official source. Statutory title: Commutation of half-monthly payments.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for commutation of half-monthly payments within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 80: commutation of half-monthly payments.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 80.

Section 81: Distribution of compensation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 81 in the official source. Statutory title: Distribution of compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for distribution of compensation within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 81: distribution of compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 81.

Section 82: Notice and claim

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 82 in the official source. Statutory title: Notice and claim.

Finin2min clause-by-clause decode

1. Legal test 1
2. Notice and limitation exceptions are fact-sensitive; preserve the earliest accident/ knowledge and employer-awareness evidence.
3. Implementation control
4. Trigger
5. Document the facts that activate section 82: notice and claim.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 82.

Section 83: Special provisions relating to accidents occurring outside Indian territory

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 83 in the official source. Statutory title: Special provisions relating to accidents occurring outside Indian territory.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for special provisions relating to accidents occurring outside indian territory within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 83: special provisions relating to accidents occurring outside indian territory.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 83.

Section 84: Medical examination

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 84 in the official source. Statutory title: Medical examination.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for medical examination within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 84: medical examination.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 84.

Section 85: Contracting

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 85 in the official source. Statutory title: Contracting.

Finin2min clause-by-clause decode

1. Legal test 1
2. Principal exposure in contracting arrangements requires recovery rights, indemnity evidence and contractor insurance checks.
3. Implementation control
4. Trigger
5. Document the facts that activate section 85: contracting.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 85.

Section 86: Remedies of employer against stranger

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 86 in the official source. Statutory title: Remedies of employer against stranger.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for remedies of employer against stranger within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 86: remedies of employer against stranger.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 86.

Section 87: Insolvency of employer

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 87 in the official source. Statutory title: Insolvency of employer.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for insolvency of employer within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 87: insolvency of employer.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 87.

Section 88: Power to require from employers statements regarding fatal accidents

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 88 in the official source. Statutory title: Power to require from employers statements regarding fatal accidents.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to require from employers statements regarding fatal accidents within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 88: power to require from employers statements regarding fatal accidents.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 88.

Section 89: Registration of agreements

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 89 in the official source. Statutory title: Registration of agreements.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for registration of agreements within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 89: registration of agreements.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 89.

Section 90: Reference to competent authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 90 in the official source. Statutory title: Reference to competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for reference to competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 90: reference to competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 90.

Section 91: Appointment of competent authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 91 in the official source. Statutory title: Appointment of competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appointment of competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 91: appointment of competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 91.

Section 92: Venue of proceedings and transfer

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 92 in the official source. Statutory title: Venue of proceedings and transfer.

Finin2min clause-by-clause decode

1. Legal test 1
2. Venue turns on accident, employee/dependant residence, employer registered office and transfer rules.
3. Implementation control
4. Trigger
5. Document the facts that activate section 92: venue of proceedings and transfer.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 58: Rule 58 — Manner of notice under sub-section (1) and manner of transmitting money under sub-section (3) of section 92

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 58 | Official source: section 92.

Section 93: Form of application

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 93 in the official source. Statutory title: Form of application.

Finin2min clause-by-clause decode

1. Legal test 1
2. Application must identify parties, accident, injury/death, wages, relief and disputed questions and use the prescribed form/certificate.
3. Implementation control
4. Trigger
5. Document the facts that activate section 93: form of application.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 59: Rule 59 — Form, manner and fee for application for claim or settlement under sub-section (3) of section 93

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 59 | Official source: section 93.

Section 94: Power of competent authority to require further deposit in cases of fatal accident

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 94 in the official source. Statutory title: Power of competent authority to require further deposit in cases of fatal accident.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of competent authority to require further deposit in cases of fatal accident within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 94: power of competent authority to require further deposit in cases of fatal accident.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 94.

Section 95: Powers and procedure of competent authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 95 in the official source. Statutory title: Powers and procedure of competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for powers and procedure of competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 95: powers and procedure of competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 95.

Section 96: Appearance of parties

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 96 in the official source. Statutory title: Appearance of parties.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appearance of parties within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 96: appearance of parties.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 96.

Section 97: Method of recording evidence

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 97 in the official source. Statutory title: Method of recording evidence.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for method of recording evidence within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 97: method of recording evidence.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 97.

Section 98: Power to submit cases

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 98 in the official source. Statutory title: Power to submit cases.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to submit cases within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 98: power to submit cases.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 98.

Section 99: Appeal against order of competent authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 99 in the official source. Statutory title: Appeal against order of competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal against order of competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 99: appeal against order of competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 99.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
63	Rule 63 — Employee right to compensation disclosure	Source-controlled mapping
27	Rule 27 — Capitalised value of benefit payable to the employee	Source-controlled mapping
57	Rule 57 — Rate of interest payable by employer under clause (a) of sub-section (3) of section 77	Source-controlled mapping
58	Rule 58 — Manner of notice under sub-section (1) and manner of transmitting money under sub-section (3) of section 92	Source-controlled mapping
59	Rule 59 — Form, manner and fee for application for claim or settlement under sub-section (3) of section 93	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 73 - Reports of fatal accidents and serious bodily injuries?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 74 - Employer’s liability for compensation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 75 - Compensation in case of death of or injury in plantation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 76 - Amount of compensation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 77 - Compensation to be paid when due and damages for default?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 78 - Method of calculating monthly wages for purposes of compensation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 79 - Review?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 80 - Commutation of half-monthly payments?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VIII - BOCW and cess

This chapter turns bocw and cess into an operational control file. It covers Levy and collection of cess, Interest payable on delay in payment of cess, Power to exempt from cess, Self-assessment of cess; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 100: Levy and collection of cess
- Section 101: Interest payable on delay in payment of cess
- Section 102: Power to exempt from cess
- Section 103: Self-assessment of cess
- Section 104: Penalty for non-payment of cess within the specified time

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for bocw and cess, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

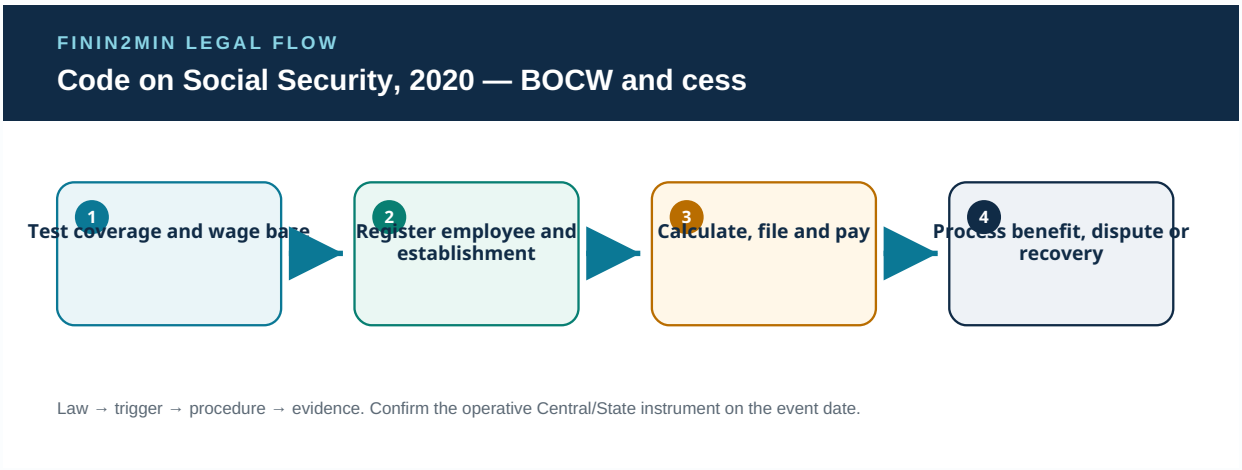
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter VIII - BOCW and cess

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

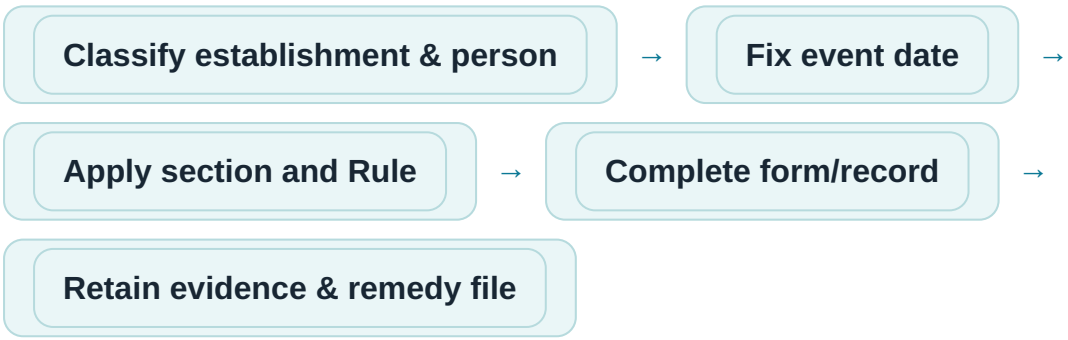
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 100-108 | Central Rules mapped: 7 | **Official source viewer + local analytical map**



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 100: Levy and collection of cess

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 100 in the official source. Statutory title: Levy and collection of cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. Cess base is the cost of construction subject to statutory exclusions; rate is notified and presently linked to the one-per-cent instrument.
3. Implementation control
4. Trigger
5. Document the facts that activate section 100: levy and collection of cess.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 41: Rule 41 — Collection and refund of cess

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 42: Rule 42 — Time limit for payment of cess and rate of interest

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 41, Rule 42 | Official source: section 100.

Section 101: Interest payable on delay in payment of cess

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 101 in the official source. Statutory title: Interest payable on delay in payment of cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for interest payable on delay in payment of cess within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 101: interest payable on delay in payment of cess.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 42: Rule 42 — Time limit for payment of cess and rate of interest

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 42 | Official source: section 101.

Section 102: Power to exempt from cess

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 102 in the official source. Statutory title: Power to exempt from cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to exempt from cess within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 102: power to exempt from cess.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 102.

Section 103: Self-assessment of cess

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 103 in the official source. Statutory title: Self-assessment of cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. Self-assessment requires project-cost evidence, chartered-engineer support where prescribed and reconciliation with deductions/advance cess.
3. Implementation control
4. Trigger
5. Document the facts that activate section 103: self-assessment of cess.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 41: Rule 41 — Collection and refund of cess

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 42: Rule 42 — Time limit for payment of cess and rate of interest

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 41, Rule 42 | Official source: section 103.

Section 104: Penalty for non-payment of cess within the specified time

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 104 in the official source. Statutory title: Penalty for non-payment of cess within the specified time.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for penalty for non-payment of cess within the specified time within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 104: penalty for non-payment of cess within the specified time.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 43: Rule 43 — Penalty

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 43 | Official source: section 104.

Section 105: Appeal to appellate authority

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 105 in the official source. Statutory title: Appeal to appellate authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal to appellate authority within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 105: appeal to appellate authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 44: Rule 44 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 44 | Official source: section 105.

Section 106: Registration of building workers as beneficiaries

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 106 in the official source. Statutory title: Registration of building workers as beneficiaries.

Finin2min clause-by-clause decode

1. Legal test 1
2. Building-worker beneficiary registration is worker-centric and should be linked to age, days of work and Board records.
3. Implementation control
4. Trigger
5. Document the facts that activate section 106: registration of building workers as beneficiaries.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 45: Rule 45 — Registration of building worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 45 | Official source: section 106.

Section 107: Cessation as a beneficiary

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 107 in the official source. Statutory title: Cessation as a beneficiary.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for cessation as a beneficiary within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 107: cessation as a beneficiary.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 47: Rule 47 — Recovery of due and exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 47 | Official source: section 107.

Section 108: Building and other construction workers’ welfare fund and its applications

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 108 in the official source. Statutory title: Building and other construction workers’ welfare fund and its applications.

Finin2min clause-by-clause decode

1. Legal test 1
2. Welfare-fund expenditure must fit permitted benefits and governance controls; cess collections are not unrestricted State revenue.
3. Implementation control
4. Trigger
5. Document the facts that activate section 108: building and other construction workers’ welfare fund and its applications.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 46: Rule 46 — Benefits of beneficiary

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 47: Rule 47 — Recovery of due and exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 46, Rule 47 | Official source: section 108.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
41	Rule 41 — Collection and refund of cess	Source-controlled mapping
42	Rule 42 — Time limit for payment of cess and rate of interest	Source-controlled mapping
43	Rule 43 — Penalty	Source-controlled mapping
44	Rule 44 — Appeal	Source-controlled mapping

Rule	Subject	Text/control status
45	Rule 45 — Registration of building worker	Source-controlled mapping
47	Rule 47 — Recovery of due and exemption	Source-controlled mapping
46	Rule 46 — Benefits of beneficiary	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 100 - Levy and collection of cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 101 - Interest payable on delay in payment of cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 102 - Power to exempt from cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 103 - Self-assessment of cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 104 - Penalty for non-payment of cess within the specified time?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 105 - Appeal to appellate authority?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 106 - Registration of building workers as beneficiaries?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 107 - Cessation as a beneficiary?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IX - Unorganised, gig and platform workers

This chapter turns unorganised, gig and platform workers into an operational control file. It covers Framing of schemes for unorganised workers, Funding of State Government schemes, Record keeping, Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 109: Framing of schemes for unorganised workers
- Section 110: Funding of State Government schemes
- Section 111: Record keeping
- Section 112: Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers
- Section 113: Registration of unorganised workers, gig workers and platform workers

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: incorrect registration, contribution or scheme classification.

Employee / worker remedy

registration and access to notified social-security schemes, subject to the operative scheme and contribution framework. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for unorganised, gig and platform workers, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

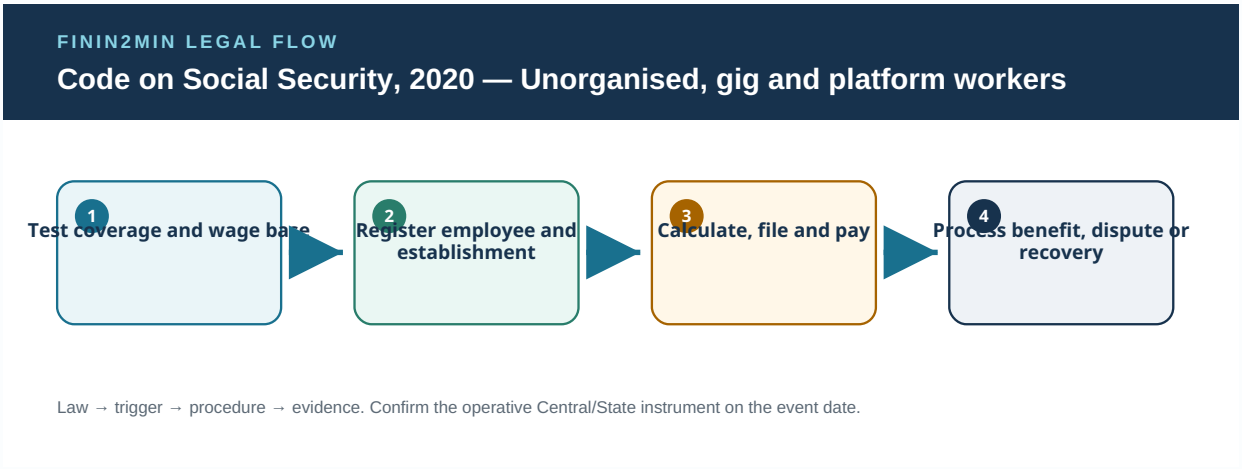
LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter IX - Unorganised, gig and platform workers

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 109-114

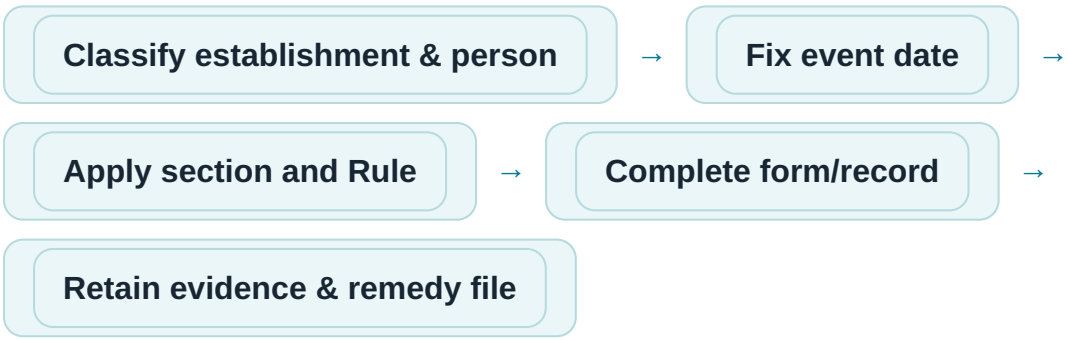
Central Rules mapped: 2 | **Official source viewer + local analytical map**



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 109: Framing of schemes for unorganised workers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 109 in the official source. Statutory title: Framing of schemes for unorganised workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for framing of schemes for unorganised workers within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 109: framing of schemes for unorganised workers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 109.

Section 110: Funding of State Government schemes

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 110 in the official source. Statutory title: Funding of State Government schemes.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for funding of state government schemes within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 110: funding of state government schemes.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 110.

Section 111: Record keeping

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 111 in the official source. Statutory title: Record keeping.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for record keeping within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 111: record keeping.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 111.

Section 112: Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 112 in the official source. Statutory title: Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 112: helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 112.

Section 113: Registration of unorganised workers, gig workers and platform workers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 113 in the official source. Statutory title: Registration of unorganised workers, gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. Registration is the gateway for unorganised, gig and platform worker schemes; identity, age, occupation and self-declaration need controlled updates.
3. Implementation control
4. Trigger
5. Document the facts that activate section 113: registration of unorganised workers, gig workers and platform workers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for schemes and registration for unorganised, gig and platform workers; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 48: Rule 48 — Registration of unorganised workers, gig workers and platform workers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 48 | Official source: section 113.

Section 114: Schemes for gig workers and platform workers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 114 in the official source. Statutory title: Schemes for gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. Aggregator contribution and worker eligibility depend on the scheme, prescribed rates/turnover basis and verified digital work records.
3. Implementation control
4. Trigger
5. Document the facts that activate section 114: schemes for gig workers and platform workers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for schemes and registration for unorganised, gig and platform workers; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 49: Rule 49 — Implementation of schemes and refund of contribution

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 49 | Official source: section 114.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
48	Rule 48 — Registration of unorganised workers, gig workers and platform workers	Source-controlled mapping
49	Rule 49 — Implementation of schemes and refund of contribution	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 109 - Framing of schemes for unorganised workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 110 - Funding of State Government schemes?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 111 - Record keeping?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 112 - Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 113 - Registration of unorganised workers, gig workers and platform workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 114 - Schemes for gig workers and platform workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter X - Finance and accounts

This chapter turns finance and accounts into an operational control file. It covers Accounts, Audit, Budget estimates, Annual report; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 115: Accounts
- Section 116: Audit
- Section 117: Budget estimates
- Section 118: Annual report
- Section 119: Valuation of assets and liabilities

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for finance and accounts, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

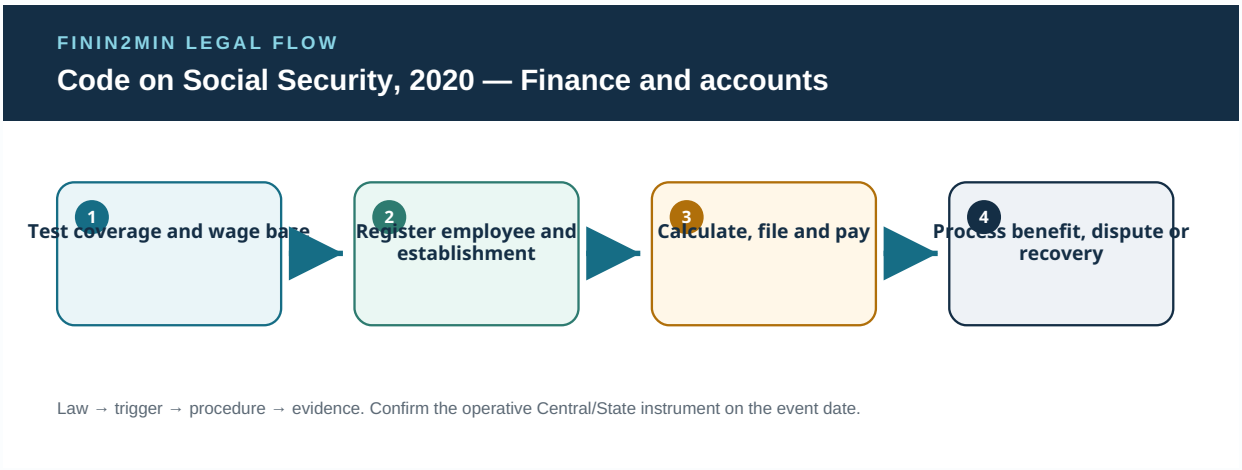
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter X - Finance and accounts

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

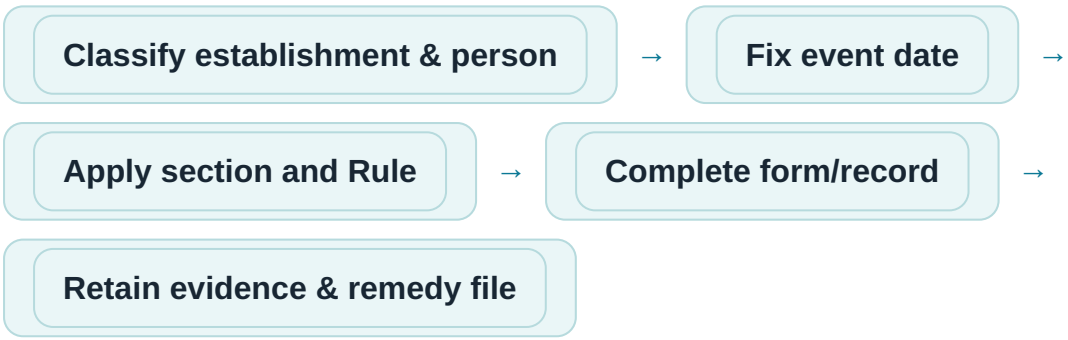
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 115-121 | Central Rules mapped: 4 | Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 115: Accounts

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 115 in the official source. Statutory title: Accounts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for accounts within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 115: accounts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 115.

Section 116: Audit

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 116 in the official source. Statutory title: Audit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for audit within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 116: audit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 116.

Section 117: Budget estimates

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 117 in the official source. Statutory title: Budget estimates.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for budget estimates within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 117: budget estimates.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 117.

Section 118: Annual report

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 118 in the official source. Statutory title: Annual report.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for annual report within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 118: annual report.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 118.

Section 119: Valuation of assets and liabilities

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 119 in the official source. Statutory title: Valuation of assets and liabilities.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for valuation of assets and liabilities within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 119: valuation of assets and liabilities.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30 | Official source: section 119.

Section 120: Holding of property, etc., by Social Security Organisation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 120 in the official source. Statutory title: Holding of property, etc., by Social Security Organisation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for holding of property, etc., by social security organisation within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 120: holding of property, etc., by social security organisation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 50: Rule 50 — Rules under section 120

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 50 | Official source: section 120.

Section 121: Writing off of losses

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 121 in the official source. Statutory title: Writing off of losses.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for writing off of losses within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 121: writing off of losses.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 51: Rule 51 — Conditions for writing off irrecoverable dues

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 51 | Official source: section 121.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
30	Rule 30 — Administration of Fund	Source-controlled mapping
52	Rule 52 — Account and annual report	Source-controlled mapping
50	Rule 50 — Rules under section 120	Source-controlled mapping
51	Rule 51 — Conditions for writing off irrecoverable dues	Source-controlled mapping

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Notifications and effective-date history

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Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
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Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
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Three-owner sign-off

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State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

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Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

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No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

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Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 115 - Accounts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 116 - Audit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 117 - Budget estimates?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 118 - Annual report?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 119 - Valuation of assets and liabilities?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 120 - Holding of property, etc., by Social Security Organisation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 121 - Writing off of losses?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XI - Assessment, compliance and recovery

This chapter turns assessment, compliance and recovery into an operational control file. It covers Appointment of Inspector-cum-Facilitators and their powers, Maintenance of records, registers, returns, etc., Employer not to reduce wages, etc., Assessment and determination of dues from employer; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 122: Appointment of Inspector-cum-Facilitators and their powers
- Section 123: Maintenance of records, registers, returns, etc.
- Section 124: Employer not to reduce wages, etc.
- Section 125: Assessment and determination of dues from employer
- Section 126: Appeal against order of authorised officer relating to Chapter IV

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for assessment, compliance and recovery, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

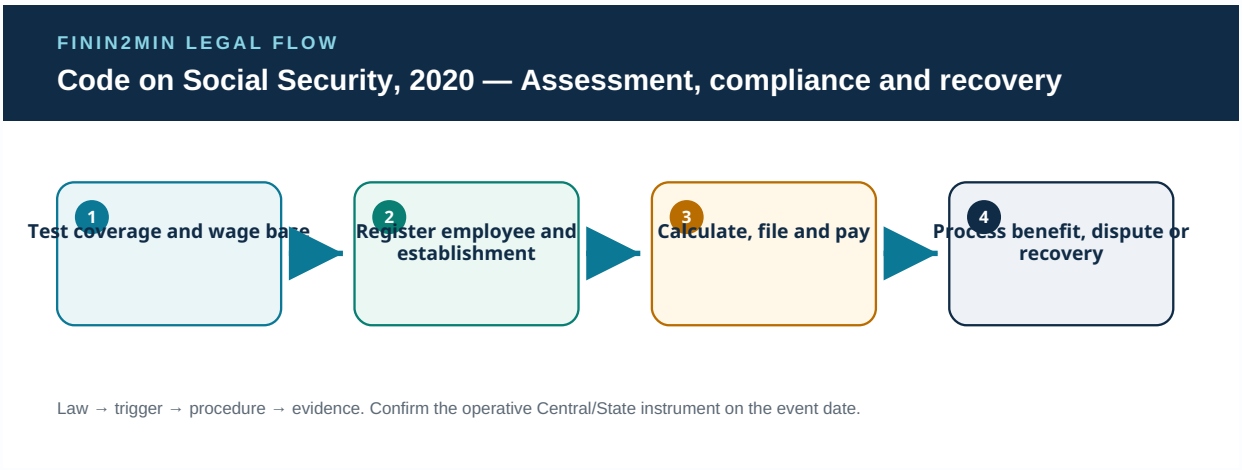
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter XI - Assessment, compliance and recovery

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

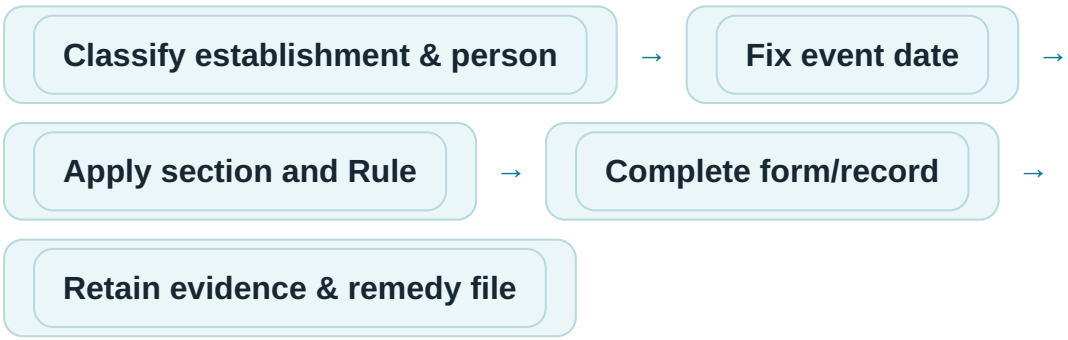
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 122-132 | Central Rules mapped: 1 | Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 122: Appointment of Inspector-cum-Facilitators and their powers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 122 in the official source. Statutory title: Appointment of Inspector-cum-Facilitators and their powers.

Finin2min clause-by-clause decode

1. Legal test 1
2. Inspection should follow notified web-based/randomised schemes where applicable; facilitate access while preserving privilege and an evidence log.
3. Implementation control
4. Trigger
5. Document the facts that activate section 122: appointment of inspector-cum-facilitators and their powers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 122.

Section 123: Maintenance of records, registers, returns, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 123 in the official source. Statutory title: Maintenance of records, registers, returns, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. Electronic registers and returns must reconcile payroll, contractor, ESI, PF, gratuity, maternity and BOCW source systems.
3. Implementation control
4. Trigger
5. Document the facts that activate section 123: maintenance of records, registers, returns, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 53: Rule 53 — Form and manner for maintenance of records and registers, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 53 | Official source: section 123.

Section 124: Employer not to reduce wages, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 124 in the official source. Statutory title: Employer not to reduce wages, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for employer not to reduce wages, etc. within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 124: employer not to reduce wages, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 124.

Section 125: Assessment and determination of dues from employer

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 125 in the official source. Statutory title: Assessment and determination of dues from employer.

Finin2min clause-by-clause decode

1. Legal test 1
2. Assessment requires notice, opportunity, quantified period and evidence; limitation and completion timelines must be diarised.
3. Implementation control
4. Trigger
5. Document the facts that activate section 125: assessment and determination of dues from employer.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 125.

Section 126: Appeal against order of authorised officer relating to Chapter IV

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 126 in the official source. Statutory title: Appeal against order of authorised officer relating to Chapter IV.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal against order of authorised officer relating to chapter iv within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 126: appeal against order of authorised officer relating to chapter iv.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 126.

Section 127: Interest on amount due

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 127 in the official source. Statutory title: Interest on amount due.

Finin2min clause-by-clause decode

1. Legal test 1
2. Interest is compensatory and generally follows the statutory due date; later payment does not erase exposure.
3. Implementation control
4. Trigger
5. Document the facts that activate section 127: interest on amount due.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 127.

Section 128: Power to recover damages

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 128 in the official source. Statutory title: Power to recover damages.

Finin2min clause-by-clause decode

1. Legal test 1
2. Damages require the notified scale/process and a speaking decision after opportunity.
3. Implementation control
4. Trigger
5. Document the facts that activate section 128: power to recover damages.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 128.

Section 129: Recovery of amount due

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 129 in the official source. Statutory title: Recovery of amount due.

Finin2min clause-by-clause decode

1. Legal test 1
2. Recovery can proceed through certificate and statutory recovery machinery; maintain appeal/stay status centrally.
3. Implementation control
4. Trigger
5. Document the facts that activate section 129: recovery of amount due.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 129.

Section 130: Validity of certificate and amendment thereof

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 130 in the official source. Statutory title: Validity of certificate and amendment thereof.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for validity of certificate and amendment thereof within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 130: validity of certificate and amendment thereof.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 130.

Section 131: Other modes of recovery

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 131 in the official source. Statutory title: Other modes of recovery.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for other modes of recovery within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 131: other modes of recovery.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 131.

Section 132: Application of certain provisions of Income-tax Act

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 132 in the official source. Statutory title: Application of certain provisions of Income-tax Act.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for application of certain provisions of income-tax act within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 132: application of certain provisions of income-tax act.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 132.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
53	Rule 53 — Form and manner for maintenance of records and registers, etc.	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 122 - Appointment of Inspector-cum-Facilitators and their powers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 123 - Maintenance of records, registers, returns, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 124 - Employer not to reduce wages, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 125 - Assessment and determination of dues from employer?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 126 - Appeal against order of authorised officer relating to Chapter IV?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 127 - Interest on amount due?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 128 - Power to recover damages?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 129 - Recovery of amount due?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XII - Offences and penalties

This chapter turns offences and penalties into an operational control file. It covers Penalty for failure to pay contributions, etc., Enhanced punishment in certain cases after previous conviction, Offences by companies, Cognizance of offences; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 133: Penalty for failure to pay contributions, etc.
- Section 134: Enhanced punishment in certain cases after previous conviction
- Section 135: Offences by companies
- Section 136: Cognizance of offences
- Section 137: Prior opportunity before prosecution

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: failure to separate monetary liability, prosecution, compounding and officer-in-default exposure.

Employee / worker remedy

access to the competent authority/court and protection against unsupported recovery or prosecution. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for offences and penalties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

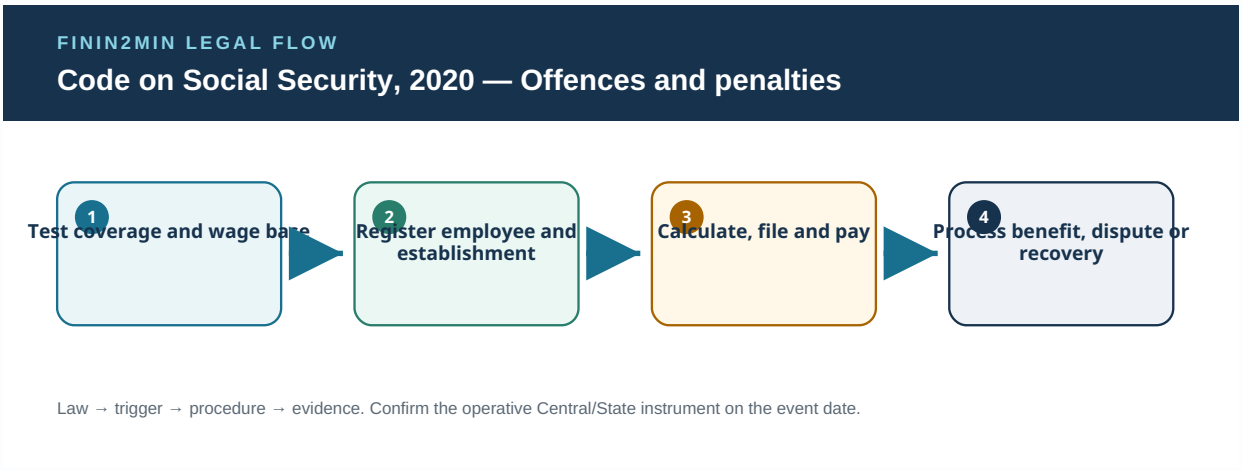
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter XII - Offences and penalties

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

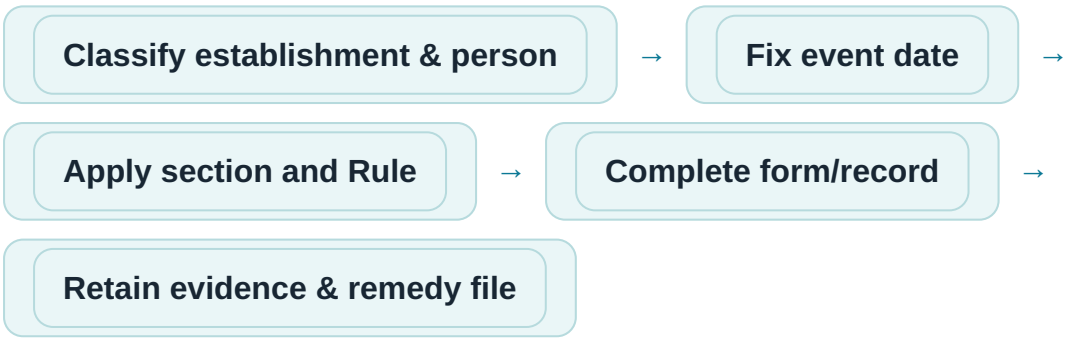
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 133-138 | Central Rules mapped: 1 | Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 133: Penalty for failure to pay contributions, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 133 in the official source. Statutory title: Penalty for failure to pay contributions, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. Map each default to the specific penalty clause, continuing-offence exposure and responsible person.
3. Implementation control
4. Trigger
5. Document the facts that activate section 133: penalty for failure to pay contributions, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for offences, company liability, prosecution safeguards and compounding; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 133.

Section 134: Enhanced punishment in certain cases after previous conviction

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 134 in the official source. Statutory title: Enhanced punishment in certain cases after previous conviction.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for enhanced punishment in certain cases after previous conviction within the Offences And Penalties Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 134: enhanced punishment in certain cases after previous conviction.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 134.

Section 135: Offences by companies

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 135 in the official source. Statutory title: Offences by companies.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for offences by companies within the Offences And Penalties Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 135: offences by companies.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 135.

Section 136: Cognizance of offences

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 136 in the official source. Statutory title: Cognizance of offences.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for cognizance of offences within the Offences And Penalties Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 136: cognizance of offences.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 136.

Section 137: Prior opportunity before prosecution

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 137 in the official source. Statutory title: Prior opportunity before prosecution.

Finin2min clause-by-clause decode

1. Legal test 1
2. The prior-opportunity safeguard should produce a documented cure/show-cause file before prosecution where the section applies.
3. Implementation control
4. Trigger
5. Document the facts that activate section 137: prior opportunity before prosecution.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for offences, company liability, prosecution safeguards and compounding; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 137.

Section 138: Compounding of offences

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 138 in the official source. Statutory title: Compounding of offences.

Finin2min clause-by-clause decode

1. Legal test 1
2. Compounding is conditional and does not replace remediation, payment of dues or future compliance.
3. Implementation control
4. Trigger
5. Document the facts that activate section 138: compounding of offences.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for offences, company liability, prosecution safeguards and compounding; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 54: Rule 54 — Compounding of offences

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 54 | Official source: section 138.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
54	Rule 54 — Compounding of offences	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees’ Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees’ State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers’ Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 133 - Penalty for failure to pay contributions, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 134 - Enhanced punishment in certain cases after previous conviction?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 135 - Offences by companies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 136 - Cognizance of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 137 - Prior opportunity before prosecution?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 138 - Compounding of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XIII - Employment information

This chapter turns employment information into an operational control file. It covers Reporting of vacancies to career centres, Exclusions from application of this Chapter; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 139: Reporting of vacancies to career centres
- Section 140: Exclusions from application of this Chapter

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employment information, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

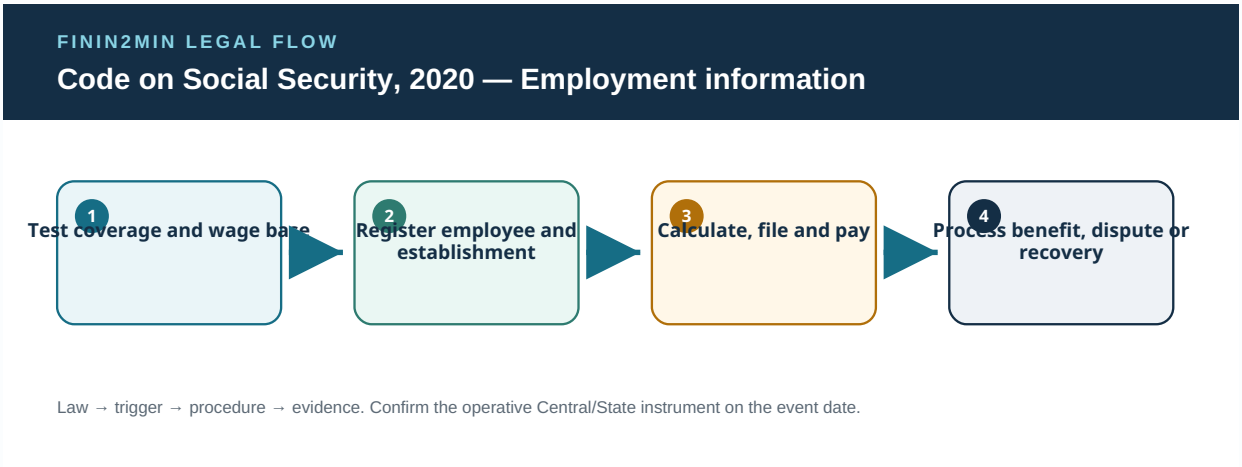
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter XIII - Employment information

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

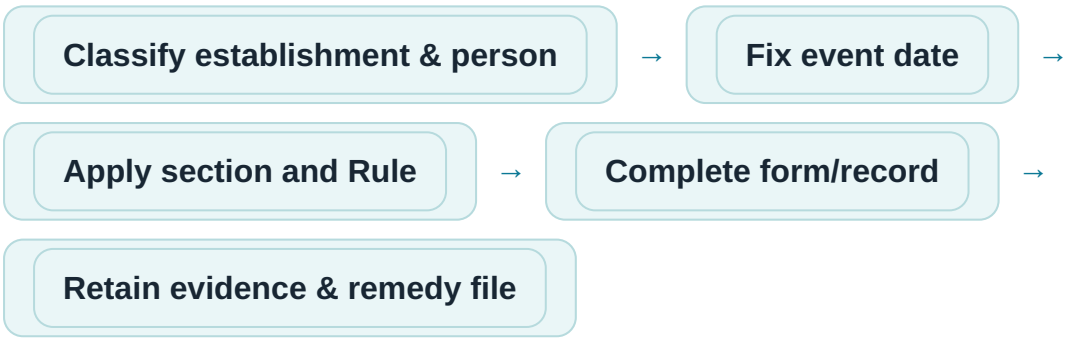
Review date: 2026-07-18 | Authors: CA Nikhil Gupta & Kajri Singh | Sections: 139-140 | Central Rules mapped: 2 | Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 139: Reporting of vacancies to career centres

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 139 in the official source. Statutory title: Reporting of vacancies to career centres.

Finin2min clause-by-clause decode

1. Legal test 1
2. Vacancy reporting is not a hiring mandate; it is an information obligation subject to exclusions and prescribed forms.
3. Implementation control
4. Trigger
5. Document the facts that activate section 139: reporting of vacancies to career centres.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for career-centre vacancy reporting and exclusions; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 55: Rule 55 — Establishment and maintenance of career centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 56: Rule 56 — Reporting of vacancies and result of selection, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 55, Rule 56 | Official source: section 139.

Section 140: Exclusions from application of this Chapter

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 140 in the official source. Statutory title: Exclusions from application of this Chapter.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for exclusions from application of this chapter within the Employment Information And Monitoring Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 140: exclusions from application of this chapter.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 56: Rule 56 — Reporting of vacancies and result of selection, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 56 | Official source: section 140.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
55	Rule 55 — Establishment and maintenance of career centre	Source-controlled mapping
56	Rule 56 — Reporting of vacancies and result of selection, etc.	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 139 - Reporting of vacancies to career centres?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 140 - Exclusions from application of this Chapter?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

This chapter turns miscellaneous into an operational control file. It covers Social Security Fund, Application of Aadhaar, Power to exempt establishment, Power to defer or reduce; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 141: Social Security Fund
- Section 142: Application of Aadhaar
- Section 143: Power to exempt establishment
- Section 144: Power to defer or reduce
- Section 145: Liability in case of transfer of establishment

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for miscellaneous, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

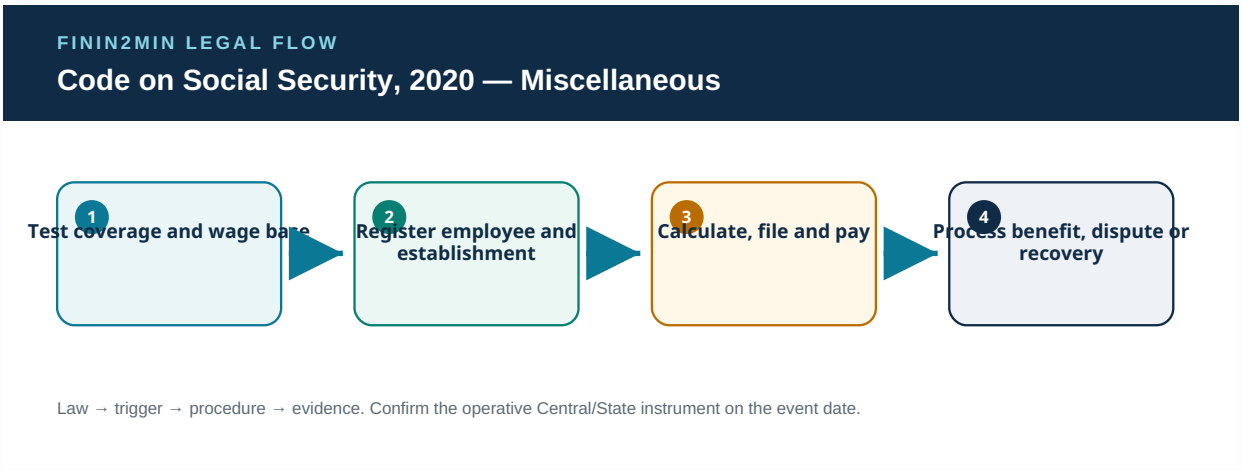
Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

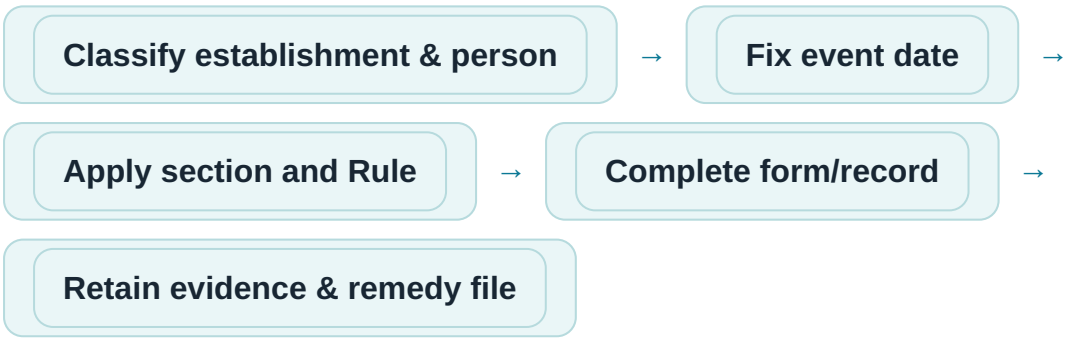
Review date: 2026-07-18
Authors: CA Nikhil Gupta & Kajri Singh
Sections: 141-164
Central Rules mapped: 10
Official source viewer + local analytical map



Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 141: Social Security Fund

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 141 in the official source. Statutory title: Social Security Fund.

Finin2min clause-by-clause decode

1. Legal test 1
2. The Social Security Fund requires separate administration, credited sources, permitted uses and reporting.
3. Implementation control
4. Trigger
5. Document the facts that activate section 141: social security fund.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 64: Rule 64 — Establishment and administration of Social Security Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 64 | Official source: section 141.

Section 142: Application of Aadhaar

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 142 in the official source. Statutory title: Application of Aadhaar.

Finin2min clause-by-clause decode

1. Legal test 1
2. Aadhaar use must follow the exact commenced provision, purpose, authentication law and data-protection controls.
3. Implementation control
4. Trigger
5. Document the facts that activate section 142: application of aadhaar.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 142.

Section 143: Power to exempt establishment

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 143 in the official source. Statutory title: Power to exempt establishment.

Finin2min clause-by-clause decode

1. Legal test 1
2. Exemption requires benefits that are not less favourable and continuous compliance with conditions; partial earlier commencement must be checked.
3. Implementation control
4. Trigger
5. Document the facts that activate section 143: power to exempt establishment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 65: Rule 65 — Eligibility conditions for grant of exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 66: Rule 66 — Time limit for Central Board or Corporation to provide views on application for exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 67: Rule 67 — Terms and conditions for compliance of exempted establishment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 68: Rule 68 — Terms and conditions for management of trust

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 65, Rule 66, Rule 67, Rule 68 | Official source: section 143.

Section 144: Power to defer or reduce

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 144 in the official source. Statutory title: Power to defer or reduce.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to defer or reduce within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 144: power to defer or reduce.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 144.

Section 145: Liability in case of transfer of establishment

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 145 in the official source. Statutory title: Liability in case of transfer of establishment.

Finin2min clause-by-clause decode

1. Legal test 1
2. Transferor and transferee may face joint liability for pre-transfer dues within the statutory framework; due diligence must quantify the period and cap.
3. Implementation control
4. Trigger
5. Document the facts that activate section 145: liability in case of transfer of establishment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 145.

Section 146: Members, officers and staff to be public servants

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 146 in the official source. Statutory title: Members, officers and staff to be public servants.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for members, officers and staff to be public servants within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 146: members, officers and staff to be public servants.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 146.

Section 147: Protection of action taken in good faith

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 147 in the official source. Statutory title: Protection of action taken in good faith.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for protection of action taken in good faith within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 147: protection of action taken in good faith.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 147.

Section 148: Misuse of benefits

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 148 in the official source. Statutory title: Misuse of benefits.

Finin2min clause-by-clause decode

1. Legal test 1
2. Misuse finding requires evidence, attribution, notice/hearing and proportionate deprivation/recovery.
3. Implementation control
4. Trigger
5. Document the facts that activate section 148: misuse of benefits.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 69: Rule 69 — Manner of determining misuse of any benefit by an establishment or by any other person under section 148

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 69 | Official source: section 148.

Section 149: Power of Central Government to give directions to State Government and Social Security Organisations

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 149 in the official source. Statutory title: Power of Central Government to give directions to State Government and Social Security Organisations.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of central government to give directions to state government and social security organisations within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 149: power of central government to give directions to state government and social security organisations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 149.

Section 150: Power to frame schemes

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 150 in the official source. Statutory title: Power to frame schemes.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to frame schemes within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 150: power to frame schemes.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 150.

Section 151: Protection against attachment, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 151 in the official source. Statutory title: Protection against attachment, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for protection against attachment, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 151: protection against attachment, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 151.

Section 152: Power to amend Schedule

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 152 in the official source. Statutory title: Power to amend Schedule.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to amend schedule within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 152: power to amend schedule.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 152.

Section 153: Transitional provisions

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 153 in the official source. Statutory title: Transitional provisions.

Finin2min clause-by-clause decode

1. Legal test 1
2. Transition preserves specified actions and moves funds, liabilities, proceedings, records and authorities; create a law-by-law migration register.
3. Implementation control
4. Trigger
5. Document the facts that activate section 153: transitional provisions.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 61: Rule 61 — Proceedings after transfer of matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 62: Rule 62 — Transfer of records or money

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 61, Rule 62 | Official source: section 153.

Section 154: Power of appropriate Government to make rules

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 154 in the official source. Statutory title: Power of appropriate Government to make rules.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of appropriate government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 154: power of appropriate government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1 | Official source: section 154.

Section 155: Power of Central Government to make rules

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 155 in the official source. Statutory title: Power of Central Government to make rules.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of central government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 155: power of central government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1 | Official source: section 155.

Section 156: Power of State Government to make rules

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 156 in the official source. Statutory title: Power of State Government to make rules.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of state government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 156: power of state government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 156.

Section 157: Power of Corporation to make regulations

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 157 in the official source. Statutory title: Power of Corporation to make regulations.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of corporation to make regulations within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 157: power of corporation to make regulations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 157.

Section 158: Prior publication of rules, regulations, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 158 in the official source. Statutory title: Prior publication of rules, regulations, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for prior publication of rules, regulations, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 158: prior publication of rules, regulations, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 158.

Section 159: Rules to give effect to arrangements with other countries for the transfer of money paid as compensation

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 159 in the official source. Statutory title: Rules to give effect to arrangements with other countries for the transfer of money paid as compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for rules to give effect to arrangements with other countries for the transfer of money paid as compensation within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 159: rules to give effect to arrangements with other countries for the transfer of money paid as compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 60: Rule 60 — Rules to give effect to arrangements with other countries for transfer of money paid as compensation under section 159

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 60 | Official source: section 159.

Section 160: Laying of rules, regulations and schemes, etc.

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 160 in the official source. Statutory title: Laying of rules, regulations and schemes, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for laying of rules, regulations and schemes, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 160: laying of rules, regulations and schemes, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 160.

Section 161: Effect of laws and agreements inconsistent with this Code

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 161 in the official source. Statutory title: Effect of laws and agreements inconsistent with this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for effect of laws and agreements inconsistent with this code within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 161: effect of laws and agreements inconsistent with this code.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 161.

Section 162: Delegation of powers

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 162 in the official source. Statutory title: Delegation of powers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for delegation of powers within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 162: delegation of powers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 162.

Section 163: Power to remove difficulties

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 163 in the official source. Statutory title: Power to remove difficulties.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to remove difficulties within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 163: power to remove difficulties.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 163.

Section 164: Repeal and savings

Current statutory text

> **Current statutory text source control.** The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 164 in the official source. Statutory title: Repeal and savings.

Finin2min clause-by-clause decode

1. Legal test 1
2. Repeal does not erase accrued rights, liabilities, investigations or valid subordinate instruments saved by the Code and notifications.
3. Implementation control
4. Trigger
5. Document the facts that activate section 164: repeal and savings.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/ damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 164.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
64	Rule 64 — Establishment and administration of Social Security Fund	Source-controlled mapping
65	Rule 65 — Eligibility conditions for grant of exemption	Source-controlled mapping
66	Rule 66 — Time limit for Central Board or Corporation to provide views on application for exemption	Source-controlled mapping
67	Rule 67 — Terms and conditions for compliance of exempted establishment	Source-controlled mapping
68	Rule 68 — Terms and conditions for management of trust	Source-controlled mapping
69	Rule 69 — Manner of determining misuse of any benefit by an establishment or by any other person under section 148	Source-controlled mapping
61	Rule 61 — Proceedings after transfer of matters	Source-controlled mapping
62	Rule 62 — Transfer of records or money	Source-controlled mapping
1	Rule 1 — Short title and commencement	Source-controlled mapping

Rule	Subject	Text/control status
60	Rule 60 — Rules to give effect to arrangements with other countries for transfer of money paid as compensation under section 159	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

> Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 141 - Social Security Fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 142 - Application of Aadhaar?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 143 - Power to exempt establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 144 - Power to defer or reduce?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 145 - Liability in case of transfer of establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 146 - Members, officers and staff to be public servants?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 147 - Protection of action taken in good faith?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 148 - Misuse of benefits?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.