Part 2 - Wage and contribution periods

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

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ESI Regulations and Benefits Wage and contribution periods four-step compliance flowchart
Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow

Coverage→Statutory trigger→Procedure/form→Evidence→Remedy/appeal

Official source

Open current official source

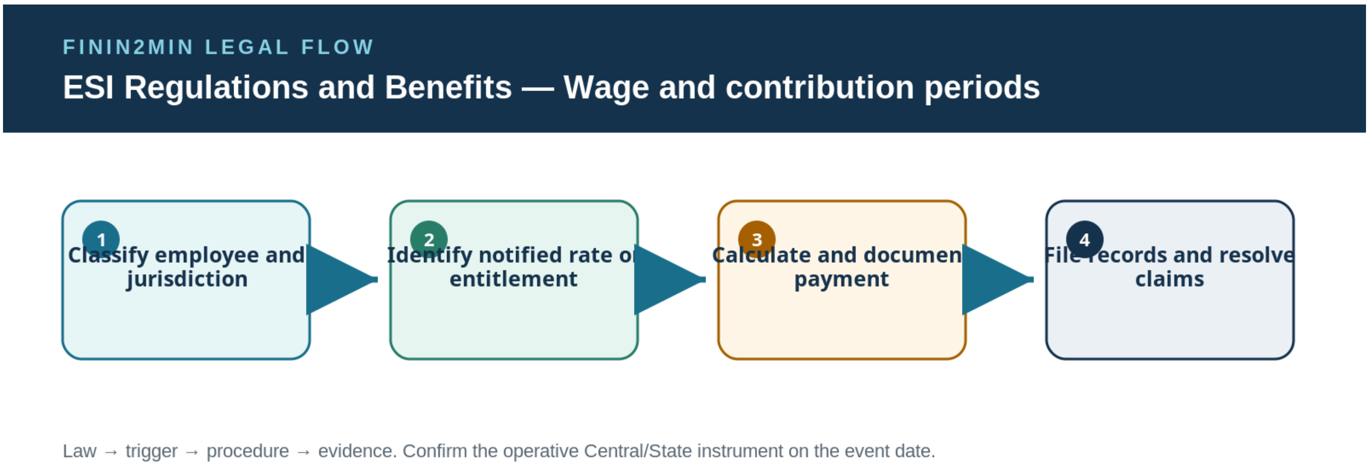
Finin2min Summary - Chapter in 2 Minutes

This chapter turns wage and contribution periods into an operational control file. It covers Regulation 030, Regulation 031, Regulation 031A, Regulation 031B; 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

Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.

Part 2 - Wage and contribution periods



Use this flow with the chapter provision map, implementation controls, evidence checklist, limitation/forum review and remedy framework. Confirm the operative Central and State instruments on the event date.

Part 2 - Wage and contribution periods

Finin2min implementation explanation

Maintain a controlled implementation file for Part 2 - Wage and contribution periods: coverage and event date, operative Central/State instrument, responsible owner, approval and authority, form/portal step, due date, calculation basis, supporting evidence, exception, escalation and closure proof. Reconcile payroll, HR, finance, contractor and legal records before sign-off.

Practical example

For a hypothetical contribution base of ₹20,000, compute employee and employer amounts using the rates operative for that contribution period, then reconcile payroll, challan and employee records. ₹20,000 is an illustration, not a coverage threshold.

Calculation / control template

Control calculation: verified population or transaction base × applicable notified rate/amount × eligible period, adjusted for statutory inclusions, exclusions, ceilings, interest, compensation and prior payments. Reperform the calculation from retained source data.

Current-law control: verify the operative Central/State instrument, notification, form, portal and binding judgment on the event date. Numerical amounts in examples are illustrative unless expressly sourced.

Main obligations and rights

- Regulation 030
- Regulation 031
- Regulation 031A
- Regulation 031B
- Regulation 031C
- Regulation 032

Key thresholds and timelines

- The saved Regulation states payment within 15 days after the last day of the calendar month, subject to current law and directions.

Forms, registers and evidence

- Register
- Return
- Nomination
- Retain classification, calculation, approval, communication, acknowledgement and payment/filing proof.

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Employee/worker remedy snapshot

Core protection: timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm the authority, limitation and appeal route stated in this chapter.

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

1. Freeze the event date, establishment, location and person/worker classification.
2. Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.

3. Reperform the calculation or decision test and document every exception or approval.
4. Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
5. Record the remedy, forum, limitation, appeal path and State variation before sign-off.

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

Download one-page Finin2min cheat sheet

Regulation 030

Regulation 30: Omitted | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 30 ESI General Regulations, 1950 · Regulation 30 Regulation 30: Omitted Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status Omitted/deleted — historical concordance only Source review 2026-07-17 Current legal status and scope Regulation 30 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number. Transition control: Regulation 30 is retained only as a historic locator because the consolidated text marks it omitted/deleted. Consolidated regulation text Regulation-specific legal and control map Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number. Do not build a current payroll, claim or medical workflow solely on this omitted number. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable. Keep the page as a historical concordance so old orders, forms and cases remain traceable. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context. Do not redirect this precise historic citation to a broad hub where that would destroy research context. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Legal/ compliance owner and records custodian Trigger An old document, case, assessment or internal policy cites the omitted regulation. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Historic placement and research use This omitted slot sits between “Regulation 29: Payment of contribution” and “Regulation 31: Time for payment of contribution” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 30 can be traced without treating the omitted text as a current obligation. For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version. In the consolidated sequence this is the first omitted locator in a consecutive block of 1. The ordinal is recorded only to distinguish historic citations and does not revive any obligation. Evidence and audit trail historic instrument or order event date replacement-provision analysis saved-rights note legal-review sign-off Quality controls Event date and legal-version lock. Employee/ insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 30 — Omitted . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 30 automatically current because it appears in a consolidated text? No. It survives only through the Code’s savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/ replacement watch ← Regulation 29 Regulation 31 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 031

Regulation 31: Time for payment of contribution | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 31 ESI General Regulations, 1950 · Regulation 31 Regulation 31: Time for payment of contribution Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 31 controls contribution accounting or wage attribution: Time for payment of contribution. The saved Regulation states payment within 15 days after the last day of the calendar month, subject to current law and directions. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues. Fix coverage and contribution wage by employee and wage period before calculating dues. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Include immediate-employer labour in the principal-employer reconciliation. Include immediate-employer labour in the principal-employer reconciliation. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger. Separate contribution, statutory interest, damages and recovery amounts in the ledger. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 5: The consolidated saved text requires contributions within fifteen days after the last day of the calendar month in which they fall due, subject to any later valid replacement or direction. The consolidated saved text requires contributions within fifteen days after the last day of the calendar month in which they fall due, subject to any later valid replacement or direction. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Principal employer, immediate employer, payroll, finance and ESIC authorised officer Trigger A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail employee wage register contractor wage and attendance records contribution computation return/ECR and challan bank proof interest/damages working Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under

Regulation 31 — Time for payment of contribution . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 31 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 30 Regulation 31A →

Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 031A

Regulation 31A: Interest on contribution due but not paid in time | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 31A ESI General Regulations, 1950 · Regulation 31A Regulation 31A: Interest on contribution due but not paid in time Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 31A controls contribution accounting or wage attribution: Interest on contribution due but not paid in time. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. 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Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Principal employer, immediate employer, payroll, finance and ESIC authorised officer Trigger A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified. Current-law crosswalk Primary Code sections: 127, 129. Central Rules: no direct rule assigned; check general rules and ESIC directions. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail employee wage register contractor wage and attendance records contribution computation return/ECR and challan bank proof interest/damages working Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 31A — Interest on contribution due but not paid in time . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 31A automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 127 Current Code provision Code section 129 Current Code provision ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 31 Regulation 31B →

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Regulation 031B

Regulation 31B: Recovery of interest | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 31B ESI General Regulations, 1950 · Regulation 31B Regulation 31B: Recovery of interest Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 31B governs the operational subject described as "Recovery of interest" within the saved 1950 Regulations. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Identify the legal actor, statutory event and current Code provision before applying the legacy procedure. Identify the legal actor, statutory event and current Code provision before applying the legacy procedure. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence. Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Retain the original event record, maker-checker review and acknowledgement or reasoned decision. Retain the original event record, maker-checker review and acknowledgement or reasoned decision. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Check later ESIC directions and the pending 2026 regulation replacement before each material use. Check later ESIC directions and the pending 2026 regulation replacement before each material use. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Employer, insured person, ESIC authority or medical authority according to the transaction Trigger The facts engage recovery of interest. Current-law crosswalk Primary Code sections: 127, 129. Central Rules: no direct rule assigned; check general rules and ESIC directions. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail source transaction record coverage/identity evidence prescribed communication approval or decision audit trail Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Incorrect application may affect contribution liability, benefit entitlement, recovery or appeal. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 31B — Recovery of interest . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 31B automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 127 Current Code provision Code section 129 Current Code provision ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 31A Regulation 31C →

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- Retain the official instrument and event-date evidence.

Regulation 031C

Regulation 31C: Damages for contribution or other amount not paid in time | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 31C ESI General Regulations, 1950 · Regulation 31C Regulation 31C: Damages for contribution or other amount not paid in time Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 31C controls contribution accounting or wage attribution: Damages for contribution or other amount not paid in time. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues. Fix coverage and contribution wage by employee and wage period before calculating dues. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Include immediate-employer labour in the principal-employer reconciliation. Include immediate-employer labour in the principal-employer reconciliation. 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Control 5: Damages are distinct from interest and require the current section 128 framework, applicable notification and procedural fairness. Damages are distinct from interest and require the current section 128 framework, applicable notification and procedural fairness. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Principal employer, immediate employer, payroll, finance and ESIC authorised officer Trigger A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified. Current-law crosswalk Primary Code sections: 128, 129. Central Rules: no direct rule assigned; check general rules and ESIC directions. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail employee wage register contractor wage and attendance records contribution computation return/ECR and challan bank proof interest/damages working Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 31C — Damages for contribution or other amount not paid in time . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 31C automatically current because it appears in a consolidated text? No. It survives only through the Code’s savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 128 Current Code provision Code section 129 Current Code provision ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 31B Regulation 32 →

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 032

Regulation 32: Register of employees engaged by immediate employer | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 32 ESI General Regulations, 1950 · Regulation 32 Regulation 32: Register of employees engaged by immediate employer Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 32 governs the operational subject described as “Register of employees engaged by immediate employer” within the saved 1950 Regulations. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Identify the legal actor, statutory event and current Code provision before applying the legacy procedure. Identify the legal actor, statutory event and current Code provision before applying the legacy procedure. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence. Translate paper-era references into the current ESIC portal/ office workflow without deleting mandatory evidence. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Retain the original event record, maker-checker review and acknowledgement or reasoned decision. Retain the original event record, maker-checker review and acknowledgement or reasoned decision. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Check later ESIC directions and the pending 2026 regulation replacement before each material use. Check later ESIC directions and the pending 2026 regulation replacement before each material use. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Employer, insured person, ESIC authority or medical authority according to the transaction Trigger The facts engage register of employees engaged by immediate employer. Current-law crosswalk Primary Code sections: 31, 121. Central Rules: 53. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail source transaction record coverage/identity evidence prescribed communication approval or decision audit trail Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Incorrect application may affect contribution liability, benefit entitlement, recovery or appeal. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 32 — Register of employees engaged by immediate employer . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or

ESIC digital workflow has displaced it. Practical Q&A Is Regulation 32 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 31 Current Code provision Code section 121 Current Code provision Central Rule 53 Social Security (Central) Rules, 2026 Legacy Form 6 Register of Employees ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 31C Regulation 33 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 033

Regulation 33: Other modes of payment of contribution | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 33 ESI General Regulations, 1950 · Regulation 33 Regulation 33: Other modes of payment of contribution Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 33 controls contribution accounting or wage attribution: Other modes of payment of contribution. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions.

The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues. Fix coverage and contribution wage by employee and wage period before calculating dues. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Include immediate-employer labour in the principal-employer reconciliation. Include immediate-employer labour in the principal-employer reconciliation. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger. Separate contribution, statutory interest, damages and recovery amounts in the ledger. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Principal employer, immediate employer, payroll, finance and ESIC authorised officer Trigger A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail employee wage register contractor wage and attendance records contribution computation return/ECR and challan bank proof interest/damages working Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 33 — Other modes of payment of contribution . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026

Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 33 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 32 Regulation 34 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 034

Regulation 34: Omitted | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 34 ESI General Regulations, 1950 · Regulation 34 Regulation 34: Omitted Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status Omitted/deleted — historical concordance only Source review 2026-07-17 Current legal status and scope Regulation 34 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number. Transition control: Regulation 34 is retained only as a historic locator because the consolidated text marks it omitted/deleted. Consolidated regulation text Regulation-specific legal and control map Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number. Do not build a current payroll, claim or medical workflow solely on this omitted number. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable. Keep the page as a historical concordance so old orders, forms and cases remain traceable. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context. Do not redirect this precise historic citation to a broad hub where that would destroy research context. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Legal/ compliance owner and records custodian Trigger An old document, case, assessment or internal policy cites the omitted regulation. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Historic placement and research use This omitted slot sits between “Regulation 33: Other modes of payment of contribution” and “Regulation 35: Omitted” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 34 can be traced without treating the omitted text as a current obligation. For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version. In the consolidated sequence this is the first omitted locator in a consecutive block of 2. The ordinal is recorded only to distinguish historic citations and does not revive any obligation. Evidence and audit trail historic instrument or order event date replacement-provision analysis saved-rights note legal-review sign-off Quality controls Event date and legal-version lock. Employee/ insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 34 — Omitted . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 34 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/ replacement watch ← Regulation 33 Regulation 35 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 035

Regulation 35: Omitted | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 35 ESI General Regulations, 1950 · Regulation 35 Regulation 35: Omitted Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status Omitted/deleted — historical concordance only Source review 2026-07-17 Current legal status and scope Regulation 35 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number. Transition control: Regulation 35 is retained only as a historic locator because the consolidated text marks it omitted/deleted. Consolidated regulation text Regulation-specific legal and control map Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number. Do not build a current payroll, claim or medical workflow solely on this omitted number. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable. Keep the page as a historical concordance so old orders, forms and cases remain traceable. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context. Do not redirect this precise historic citation to a broad hub where that would destroy research context. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Legal/ compliance owner and records custodian Trigger An old document, case, assessment or internal policy cites the omitted regulation. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Historic placement and research use This omitted slot sits between “Regulation 34: Omitted” and “Regulation 36: Employment for part of a wage period” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 35 can be traced without treating the omitted text as a current obligation. For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version. In the consolidated sequence this is the second omitted locator in a consecutive block of 2. The ordinal is recorded only to distinguish historic citations and does not revive any obligation. Evidence and audit trail historic instrument or order event date replacement-provision analysis saved-rights note legal-review sign-off Quality controls Event date and legal-version lock. Employee/ insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 35 — Omitted . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 35 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/ replacement watch ← Regulation 34 Regulation 36 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 036

Regulation 36: Employment for part of a wage period | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 36 ESI General Regulations, 1950 · Regulation 36 Regulation 36: Employment for part of a wage period Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 36 controls contribution accounting or wage attribution: Employment for part of a wage period. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues. Fix coverage and contribution wage by employee and wage period before calculating dues. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Include immediate-employer labour in the principal-employer reconciliation. Include immediate-employer labour in the principal-employer reconciliation. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger. Separate contribution, statutory interest, damages and recovery amounts in the ledger. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Principal employer, immediate employer, payroll, finance and ESIC authorised officer Trigger A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail employee wage register contractor wage and attendance records contribution computation return/ECR and challan bank proof interest/damages working Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 36 — Employment for part of a wage period . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 36 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 037

Regulation 37: Omitted | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 37 ESI General Regulations, 1950 · Regulation 37 Regulation 37: Omitted Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status Omitted/deleted — historical concordance only Source review 2026-07-17 Current legal status and scope Regulation 37 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number. Transition control: Regulation 37 is retained only as a historic locator because the consolidated text marks it omitted/deleted. Consolidated regulation text Regulation-specific legal and control map Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number. Do not build a current payroll, claim or medical workflow solely on this omitted number. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable. Keep the page as a historical concordance so old orders, forms and cases remain traceable. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context. Do not redirect this precise historic citation to a broad hub where that would destroy research context. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Legal/ compliance owner and records custodian Trigger An old document, case, assessment or internal policy cites the omitted regulation. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Historic placement and research use This omitted slot sits between “Regulation 36: Employment for part of a wage period” and “Regulation 38: Scheme by joint employers” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 37 can be traced without treating the omitted text as a current obligation. For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version. In the consolidated sequence this is the first omitted locator in a consecutive block of 1. The ordinal is recorded only to distinguish historic citations and does not revive any obligation. Evidence and audit trail historic instrument or order event date replacement-provision analysis saved-rights note legal-review sign-off Quality controls Event date and legal-version lock. Employee/ insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 37 — Omitted . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 37 automatically current because it appears in a consolidated text? No. It survives only through the Code’s savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/ replacement watch ← Regulation 36 Regulation 38 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 038

Regulation 38: Scheme by joint employers | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 38 ESI General Regulations, 1950 · Regulation 38 Regulation 38: Scheme by joint employers Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 38 controls contribution accounting or wage attribution: Scheme by joint employers. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues. Fix coverage and contribution wage by employee and wage period before calculating dues. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Include immediate-employer labour in the principal-employer reconciliation. Include immediate-employer labour in the principal-employer reconciliation. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger. Separate contribution, statutory interest, damages and recovery amounts in the ledger. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Responsible parties Principal employer, immediate employer, payroll, finance and ESIC authorised officer Trigger A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified. Current-law crosswalk Primary Code sections: 29, 31, 42, 47. Central Rules: 19. Do not duplicate: the full Code and Central Rule analysis remains under the L3 Social Security corpus . This page owns only the saved regulation and its operational transition. Evidence and audit trail employee wage register contractor wage and attendance records contribution computation return/ECR and challan bank proof interest/damages working Quality controls Event date and legal-version lock. Employee/insured-person identifier reconciliation. Maker-checker review and exception log. Current portal acknowledgement or reasoned authority decision. Privacy-controlled retention of medical and dependant records. Non-compliance, remedy and escalation Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route. Employer correction Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason. Insured person or claimant Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue. Authority control Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified. Worked implementation scenario A transaction arises under Regulation 38 — Scheme by joint employers . The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together. Failure pattern: copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it. Practical Q&A Is Regulation 38 automatically current because it appears in a consolidated text? No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement. Can portal acceptance cure an incorrect legal classification? No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation. Should the proposed 2026 General Regulations be used now? Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page. Related provisions and tools Code section 29 Current Code provision Code section 31 Current Code provision Code section 42 Current Code provision Code section 47 Current Code provision Central Rule 19 Social Security (Central) Rules, 2026 ESI concordance Code–Rule–Regulation map 2026 Regulations status Draft/replacement watch ← Regulation 37 Regulation 39 →

Finin2min implementation decode

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.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 039

Regulation 39: Reckoning wages where employee works for two or more employers in same wage period | ESI General Regulations, 1950 | Finin2min Labour ESIC General Regulations, 1950 › Regulation 39 ESI General Regulations, 1950 · Regulation 39 Regulation 39: Reckoning wages where employee works for two or more employers in same wage period Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment. Instrument ESI (General) Regulations, 1950 Chapter II — Registration, contributions and employer records Current status One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments. Source review 2026-07-17 Current legal status and scope Regulation 39 controls contribution accounting or wage attribution: Reckoning wages where employee works for two or more employers in same wage period. Transition control: The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement. Consolidated regulation text Regulation-specific legal and control map Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues. Fix coverage and contribution wage by employee and wage period before calculating dues. Implementation test: fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance. Control 2: Include immediate-employer labour in the principal-employer reconciliation. 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Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.

Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, 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 - regulation-030?

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 - regulation-031?

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 - regulation-031a?

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What is the operational focus of section 4 - regulation-031b?

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What is the operational focus of section 5 - regulation-031c?

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 - regulation-032?

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 - regulation-033?

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 - regulation-034?

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.

← Previous: Coverage, registration and contributionsNext: Benefits and certification →

Practical transaction application

Use the chapter for coverage, registration, contribution periods, wage classification, accident reporting, sickness/maternity/disablement/dependants benefits, contractor compliance and claims management.

Authority, consent and execution controls

Map employer, principal employer, immediate employer, authorised branch officer and medical/benefit authority. Contract terms do not remove principal-employer exposure where the statute places responsibility on it.

Stamp duty and registration alerts

ESI registrations and returns are regulatory records, not substitutes for stamping of service, contractor, lease or settlement instruments under State law.

Evidence and document-retention checklist

Retain the operative law/rule version, classification note, approvals, signed instruments, statutory forms, portal acknowledgements, registers, calculations, bank proof, correspondence, inspection records, service proof, decision and appeal file. Apply the longer of the statutory retention rule, litigation hold, tax/audit need and contractual requirement; restrict access to personal and sensitive data.

Performance, delivery and payment controls

Reconcile insured-person records, contribution file, challan, bank debit, attendance, accident report, medical certificate and benefit claim. Escalate identity, wage and contribution mismatches before the benefit window closes.

Breach, loss, mitigation and remedy framework

On detecting a breach, stop continuing exposure, preserve evidence, quantify employee and government dues, identify affected persons, make lawful corrective payment/filing, notify the authorised decision-maker, assess self-disclosure or compounding where available, and reserve contractual recovery against responsible vendors without delaying statutory remediation.

Limitation and forum controls

Use the Employees' Insurance Court and statutory appeal/recovery framework where applicable. Track contribution, accident, benefit rejection and order-service dates separately.

Arbitration and mediation interface

Employer-contractor allocation may be mediated or arbitrated, but statutory contributions, employee benefits and Corporation powers remain outside private waiver.

Company, partnership, GST and tax overlays

For a company, align board/delegation and officer-in-default controls; for an LLP or partnership, identify the designated partner/partner and authorised employer representative. Labour dues can affect transaction price, indemnities, director/partner exposure and insolvency claims. Salary/TDS, perquisite, contractor TDS, GST on outsourced services and accounting provisions must be reconciled without treating tax treatment as proof of labour-law classification.