

Finin2min

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Labour & Manpower Law Publication Series

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

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

Review date: 2026-07-18 Authors: CA Nikhil Gupta & Kajri Singh Sections: 141-164 Central Rules mapped: 10 Local source-hashed Act text + linked Rules and implementation analysis

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Code on Social Security, 2020 Miscellaneous four-step compliance flowchart

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

Publication-source status: Every mapped section of the parent Code is embedded locally from the retained official India Code PDF and carries the source SHA-256. Linked 2026 Central Rules, forms, notifications and operational analysis remain subject to the official Gazette and subsequent amendments.

Chapter decision flow

Classify establishment & person → Fix event date → Apply section and Rule → Complete form/record → Retain evidence & remedy file

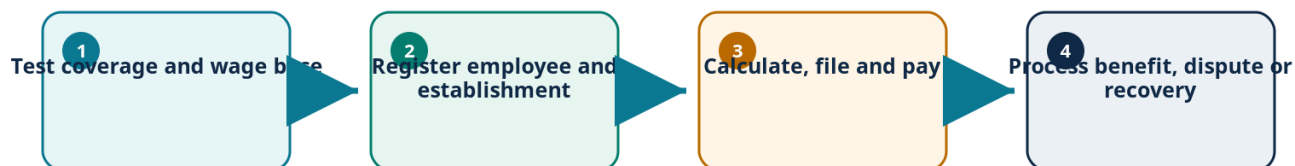
Finin2min Summary - Chapter in 2 Minutes

This chapter turns miscellaneous into an operational control file. It covers Social Security Fund, Application of Aadhaar, Power to exempt establishment, Power to defer or reduce; the practical sequence is to classify coverage and event date,

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Miscellaneous



Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

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.

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

Finin2min implementation explanation

Maintain a controlled implementation file for Code on Social Security, 2020 — Chapter XIV - Miscellaneous: 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

Classify the worker and establishment, identify the operative provision and notified instrument on the event date, compute the entitlement or exposure from source records, obtain approval, complete the filing/payment/action, and retain evidence. Do not use a portal value or payroll label as a substitute for the statutory test.

Calculation / control template

Control calculation: verified population or transaction base $\times$ applicable notified rate/amount $\times$ 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.

apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

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

Main obligations and rights

- Section 141: Social Security Fund
- Section 142: Application of Aadhaar
- Section 143: Power to exempt establishment
- Section 144: Power to defer or reduce
- Section 145: Liability in case of transfer of establishment
- Section 146: Members, officers and staff to be public servants

Key thresholds and timelines

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

Forms, registers and evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Retain classification, calculation, approval, communication, acknowledgement and payment/filing proof.

Employer risk snapshot

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

Employee/worker remedy snapshot

Core protection: the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. 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 miscellaneous, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

[Download one-page Finin2min cheat sheet](#)

Section-by-section provision map

Provision Subject		Implementation focus
Section 141	Social Security Fund	Trigger, linked Rule/form, evidence, consequence and remedy
Section 142	Application of Aadhaar	Trigger, linked Rule/form, evidence, consequence and remedy
Section 143	Power to exempt establishment	Trigger, linked Rule/form, evidence, consequence and remedy
Section 144	Power to defer or reduce	Trigger, linked Rule/form, evidence, consequence and remedy
Section 145	Liability in case of transfer of establishment	Trigger, linked Rule/form, evidence, consequence and remedy
Section 146	Members, officers and staff to be public servants	Trigger, linked Rule/form, evidence, consequence and remedy
Section 147	Protection of action taken in good faith	Trigger, linked Rule/form, evidence, consequence and remedy

Provision Subject		Implementation focus
Section 148	Misuse of benefits	Trigger, linked Rule/form, evidence, consequence and remedy
Section 149	Power of Central Government to give directions to State Government and Social Security Organisations	Trigger, linked Rule/form, evidence, consequence and remedy
Section 150	Power to frame schemes	Trigger, linked Rule/form, evidence, consequence and remedy
Section 151	Protection against attachment, etc.	Trigger, linked Rule/form, evidence, consequence and remedy
Section 152	Power to amend Schedule	Trigger, linked Rule/form, evidence, consequence and remedy
Section 153	Transitional provisions	Trigger, linked Rule/form, evidence, consequence and remedy
Section 154	Power of appropriate Government to make rules	Trigger, linked Rule/form, evidence, consequence and remedy
Section 155	Power of Central Government to make rules	Trigger, linked Rule/form, evidence, consequence and remedy
Section 156	Power of State Government to make rules	Trigger, linked Rule/form, evidence, consequence and remedy
Section 157	Power of Corporation to make regulations	Trigger, linked Rule/form, evidence, consequence and remedy
Section 158	Prior publication of rules, regulations, etc.	Trigger, linked Rule/form, evidence, consequence and remedy
Section 159	Rules to give effect to arrangements with other countries for the transfer of money paid as compensation	Trigger, linked Rule/form, evidence, consequence and remedy
Section 160	Laying of rules, regulations and schemes, etc.	Trigger, linked Rule/form, evidence, consequence and remedy

Provision Subject		Implementation focus
Section 161	Effect of laws and agreements inconsistent with this Code	Trigger, linked Rule/form, evidence, consequence and remedy
Section 162	Delegation of powers	Trigger, linked Rule/form, evidence, consequence and remedy
Section 163	Power to remove difficulties	Trigger, linked Rule/form, evidence, consequence and remedy
Section 164	Repeal and savings	Trigger, linked Rule/form, evidence, consequence and remedy

Section 141: Social Security Fund

Current statutory text

141. Social Security Fund.—(1) There shall be established by the Central Government a Social Security Fund for social security and welfare of the unorganised workers, and the sources of the fund shall comprise of funding received—

(i) under sub-section (3) of section 109;

(ii) under sub-section (3) of section 114;

(iii) from the composition of the offences under this Code relating to any other Social Security Fund established under any other central labour law;

(2) A separate account shall be established and maintained for the fund under each of the clauses (i), (ii) and (iii).

(3) Social Security Fund referred to in sub-section (1) shall be expended from each separate account has been established and maintained under sub-section (2).

(4) The Social Security Fund shall be established and administered in accordance with the rules made by the Central Government.

(5) There shall be established by the State Government a Social Security Fund for unorganised workers in which there shall be credited the amount received from—

(i) the composition of offences under this Code relating to the unorganised workers;

(ii) such other sources as may be prescribed by the State Government;

and the fund shall be administered and expended for the welfare of the unorganised workers as may be prescribed by the State Government.

Finin2min clause-by-clause decode

1. Legal test 1
2. The Social Security Fund requires separate administration, credited sources, permitted uses and reporting.
3. Implementation control
4. Trigger
5. Document the facts that activate section 141: social security fund.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 64: Rule 64 — Establishment and administration of Social Security Fund

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: Rule 64 | Official source: [section 141](#).

Section 142: Application of Aadhaar

Current statutory text

142. Application of Aadhaar.— (1) An employee or unorganised worker or any case may be, for—

- (a) registration as member or beneficiary; or
- (b) seeking benefit whether in kind, cash or medical sickness benefit, maternity benefit or any other benefit or for withdrawal of fund; or
- (c) availing services of career centre; or
- (d) receiving any payment or medical attendance as Insured Person

under this Code or rules, regulations or schemes made or framed thereunder as the case may be, the identity of his family members or dependants through purpose the expression “Aadhaar” shall have the meaning as defined in clause Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016):

Provided that any foreigner employee shall obtain and submit Aadhaar number, identity, as soon as possible, on becoming resident within the meaning of Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016).

(2) For the purposes of sub-section (1), the Aadhaar number issued to any person in accordance with the provisions of section 3 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016).

Finin2min clause-by-clause decode

1. Legal test 1
2. Aadhaar use must follow the exact commenced provision, purpose, authentication law and data-protection controls.
3. Implementation control
4. Trigger
5. Document the facts that activate section 142: application of aadhaar.

6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 142](#).

Section 143: Power to exempt establishment

Current statutory text

143. Power to exempt establishment.—(1)Notwithstanding anything contained appropriate Government may, by notification, and subject to the conditions eligibility conditions to be fulfilled prior to grant of exemption and the exemption, as may be prescribed by the Central Government in this behalf, establishment or class of establishments (including factory or other estab Central Government or State Government or local bodies) or employees or cl or all of the provisions of this Code or the scheme framed thereunder as m and may renew for further period such exemption by like notification:

Provided that no such exemption,—

(i) in respect of Provident Fund Scheme, Pension Scheme and Insu consultation with the Central Board; and

(ii) in respect of Chapter IV, without prior consultation with

shall be granted or renewed and the Central Board or the Corporation, as t consultation forward its view to the appropriate Government within such ti Government.

(2) The appropriate Government may, in the notification referred to in conditions as may be prescribed by that Government, which the exempted est establishments or an employee or class of employees, as the case may be, s exemption:

Provided that for the purpose of grant of exemption in respect of Prov Scheme and Insurance Scheme, the terms and conditions of exemption shall b schemes.

== By Corrigenda Dated 29-9-2020.

(3) The exemption granted under sub-section (1) to an establishment or employee or class of employees, as the case may be, shall be initially for date of publication of such notification and may be extended by the approp of such period as may be prescribed by the Central Government:

Provided that for the purpose of grant of exemption in respect of Prov Scheme and Insurance Scheme, exemption may be extended for such period as respective schemes.

(4) The exemption granted under sub-section (1) shall only be granted establishment or class of establishments or an employee or the class of em otherwise in receipt of benefits substantially similar or superior to the of the Code or the scheme framed thereunder.

(5) For the purposes of administering the fund, managing the investment contributions, withdrawals, credit of interest in respect of each employee matter specified in the scheme for any exempted establishment or class of class of employees, a board of trustees shall be constituted by the employer which can sue and can be sued and the conditions for management of the trust appropriate Government as part of the conditions for exemption:

Provided that conditions for administering the fund, managing the investment of the contributions, withdrawals, credit of interest in respect of each employee in respect of exemption from Provident Fund Scheme, Pension Scheme and Insurance Scheme specified in such respective schemes.

(6) Where an exemption is granted under this section from operation of this Code or any of the scheme under Chapter III, to any establishment, class of establishment or class of employees, the employer in relation to such establishment shall furnish in respect of persons employed, accounts maintained in respect of employee fund, provide facilities for inspection and pay such inspection charges as may be direct.

(7) If employer in relation to any establishment or class of establishment employees in respect of whom the exemption has been granted under sub-section (1) any of the conditions specified under this section, then, the appropriate Government cancel the exemption so granted.

(8) Where any exemption granted under sub-section (1) is cancelled, the employer shall transfer reserves, if any, and accumulations to the credit of every employee, to whom the exemption was granted, to the fund of the establishment in which he is employed, shall be to the statutory fund created under this Code within such time and manner as specified in the conditions of exemption:

Provided that in respect of any cancellation of exemption from the Provident Fund Scheme and Insurance Scheme, the time limit, form and manner of transfer of funds from employees from the exempted funds to such respective funds shall be specified in the conditions of exemption.

(9) Notwithstanding anything contained in this section, the employer or the board of trustees under sub-section (1), after the resolution of the board of trustees of the establishment, make an application to the appropriate Government for surrender of the exemption from the date specified in the application and the appropriate Government on receipt of application, allow the employer to remit the contribution in the statutory fund within the date specified in the application and process the application for cancellation of exemption. On cancellation, the employer and the board of trustees shall transfer accumulated surplus and reserves from the fund referred to in sub-section (5), to the statutory fund within such time and in such manner as may be notified by the appropriate Government.

Provided that in respect of any surrender of exemption from the Provident Fund Scheme and the Insurance Scheme, the time limit, form and manner of transfer of funds from employees from the exempted funds to such respective funds shall be specified in the conditions of exemption.

employees and surplus and reserves from the fund referred to in sub-section (5) shall be transferred to the statutory fund under this Code shall be such as may be specified in the concerned scheme under Chapter III.

Finin2min clause-by-clause decode

1. Legal test 1
2. Exemption requires benefits that are not less favourable and continuous compliance with conditions; partial earlier commencement must be checked.
3. Implementation control
4. Trigger
5. Document the facts that activate section 143: power to exempt establishment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 65: Rule 65 — Eligibility conditions for grant of exemption

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

Central Rule 66: Rule 66 — Time limit for Central Board or Corporation to provide views on application for exemption

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

Central Rule 67: Rule 67 — Terms and conditions for compliance of exempted establishment

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

Central Rule 68: Rule 68 — Terms and conditions for management of trust

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: Rule 65, Rule 66, Rule 67, Rule 68 | Official source: [section 143](#).

Section 144: Power to defer or reduce

Current statutory text

144. Power to defer or reduce.— Notwithstanding anything contained in Chap the Central Government may by order, defer or reduce employer's contributi or both, payable under Chapter III or Chapter IV, as the case may be, for time, in respect of establishment to which Chapter III or Chapter IV, as t of India or part thereof in the event of pandemic, endemic or national dis

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to defer or reduce within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3

6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 144: power to defer or reduce.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 144](#).

Section 145: Liability in case of transfer of establishment

Current statutory text

145. Liability in case of transfer of establishment.— Where an employer transfers an establishment in whole or in part, by sale, gift, lease or licence or in any other manner to another person to whom the establishment is so transferred shall jointly and severally be liable due in respect of any liabilities, cess or any other amount payable under the Act up to the date of such transfer:

Provided that the liability of the transferee shall be limited to the extent of the dues due by such transfer.

Finin2min clause-by-clause decode

1. Legal test 1
2. Transferor and transferee may face joint liability for pre-transfer dues within the statutory framework; due diligence must quantify the period and cap.
3. Implementation control
4. Trigger
5. Document the facts that activate section 145: liability in case of transfer of establishment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 145](#).

Section 146: Members, officers and staff to be public servants

Current statutory text

146. Members officers and staff to be public servants.— Every member of a Organisation and the officers and staff thereof, any Inspector-cum-Facilitator, Authorised Officer, Recovery Officer and any other person discharging any function shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for members, officers and staff to be public servants within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 146: members, officers and staff to be public servants.

10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 146](#).

Section 147: Protection of action taken in good faith

Current statutory text

147. Protection of action taken in good faith.—No suit, prosecution or other legal proceedings shall lie against—

- (i) the Central Government;
- (ii) a State Government;
- (iii) a Social Security Organisation;

(iv) a competent authority;

(v) any officer or staff of a Social Security Organisation; or

(vi) any other person or authority,

discharging the functions or exercising the powers under this Code, for an act done or intended to be done in pursuance of this Code or of any rules, regulations framed thereunder.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for protection of action taken in good faith within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 147: protection of action taken in good faith.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.

- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 147](#).

Section 148: Misuse of benefits

Current statutory text

148. Misuse of benefits.—If the appropriate Government is satisfied in the that any establishment or any other person has misused any benefit provided rules, regulations or schemes made or framed thereunder, then, such Government deprive such establishment or other person, as the case may be, from such specified in the notification:

Provided that no such order shall be passed unless an opportunity of be establishment or other person, as the case may be:

Provided further that the manner to ascertain misuse of any benefit under Chapter III, shall be specified in the Provident Fund Scheme or the Pension Scheme, as the case may be.

Finin2min clause-by-clause decode

1. Legal test 1
2. Misuse finding requires evidence, attribution, notice/hearing and proportionate deprivation/recovery.
3. Implementation control
4. Trigger
5. Document the facts that activate section 148: misuse of benefits.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 69: Rule 69 — Manner of determining misuse of any benefit by an establishment or by any other person under section 148

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: Rule 69 | Official source: [section 148](#).

Section 149: Power of Central Government to give directions to State Government and Social Security Organisations

Current statutory text

149. Power of Central Government to give directions to State Government and Organisations.—The Central Government may give directions to—

- (i) any State Government or a State Board constituted under section 148 of the provisions of this Code; or

(ii) any of the Social Security Organisations in respect of the ma
of the provisions of this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of central government to give directions to state government and social security organisations within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 149: power of central government to give directions to state government and social security organisations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 149](#).

Section 150: Power to frame schemes

Current statutory text

150. Power to frame schemes.— The appropriate Government may, subject to previous publication, frame schemes not inconsistent with this Code, for the provisions thereof.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to frame schemes within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 150: power to frame schemes.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 150](#).

Section 151: Protection against attachment, etc.

Current statutory text

151. Protection against attachment etc.— (1) Notwithstanding anything contained for the time being in force, the amount standing to be credited in favour of III, IV, V, VI or VII of any member of any fund under this Code, or of any provident fund maintained by his employer, shall not in any way be capable of attachment and shall not be liable to attachment under any decree or order of any Court incurred by such employee or member or the exempted employee, as the case may be.

(2) Any amount standing to the credit of a member in the fund or of any provident fund maintained by his employer at the time of the death of such employee, as the case may be, and payable to his nominee or in case of failure of nomination under the scheme or the rules of the fund shall, subject to any deduction or charges, as the case may be, vest in the nominee or such family and shall be payable in full by the deceased or the nominee before his death and shall also not be subject to any decree or order of any court.

(3) Notwithstanding anything contained in any other law for the time being in force under the Chapters referred to in sub-section (1) shall be the charge on the assets of the estate in which it relates and shall be paid in priority in accordance with the provisions of the Bankruptcy Code, 2016 (31 of 2016).

Finin2min clause-by-clause decode

1. Legal test 1

2. This section allocates legal responsibility for protection against attachment, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 151: protection against attachment, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 151](#).

Section 152: Power to amend Schedule

Current statutory text

152. Power to amend Schedule.—(1) If the Central Government is satisfied that it is expedient so to do, it may, by notification amend the First Schedule, Fourth Schedule and Seventh Schedule by way of addition or deletion therein and upon such amendment, the Schedules shall stand to have been amended accordingly.

(2) If the appropriate Government is satisfied that it is necessary so to do, by notification amend the Second Schedule and Third Schedule by way of addition or deletion therein and upon such addition, the Schedules shall stand to have been amended accordingly.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to amend schedule within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 152: power to amend schedule.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.

- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 152](#).

Section 153: Transitional provisions

Current statutory text

153. Transitional provisions.— Notwithstanding anything contained in this Code, any organisation constituted or established under the enactments repealed under

(i) the Central Board constituted under section 5A of the Employees' State Insurance Act, 1948 (34 of 1948);

(ii) Executive Committee constituted under section 5AA of the Employees' State Insurance Act, 1948 (34 of 1948);

(iii) the Corporation established under section 3 of the Employees' State Insurance Act, 1948 (34 of 1948);

(iv) the Medical Benefit Council constituted under section 10 of the Employees' State Insurance Act, 1948 (34 of 1948);

(v) the Standing Committee of the Corporation constituted under section 11 of the Employees' State Insurance Act, 1948 (34 of 1948); and

(vi) the Board constituted under sub-section (1) of section 18 of the Employees' State Insurance Act, 1948 (34 of 1948), shall, from the commencement of this Code, continue to exercise the powers and discharge the functions corresponding organisations under this Code, respectively, the Central Board constituted under section 4, the Executive Committee constituted under section 4, the Employees State Insurance Corporation, constituted under section 3, the Medical Benefit Committee constituted under sub-section (5) of section 5, the Standing Committee constituted under sub-section (3) of section 5, Building Workers' Welfare Board constituted under section 7, as if such organisations constituted or, as the case may be, constituted under the enactments, had been constituted under the respective provisions of the Employees' State Insurance Act, 1948 (34 of 1948).

organisations are constituted under this Code or till their respective enactments expire, whichever is earlier.

Finin2min clause-by-clause decode

1. Legal test 1
2. Transition preserves specified actions and moves funds, liabilities, proceedings, records and authorities; create a law-by-law migration register.
3. Implementation control
4. Trigger
5. Document the facts that activate section 153: transitional provisions.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 61: Rule 61 — Proceedings after transfer of matters

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

Central Rule 62: Rule 62 — Transfer of records or money

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

Practical example

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

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.

- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

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

Mapped Rules: Rule 61, Rule 62 | Official source: [section 153](#).

Section 154: Power of appropriate Government to make rules

Current statutory text

154. Power of appropriate Government to make rules.—(1) The appropriate Government may, after consultation with the Council, make rules, subject to the condition of previous publication, for the purpose of giving effect to the provisions thereof.

(2) In particular and without prejudice to the generality of the foregoing, the Government may make rules for all or any of the following matters, namely:—

(a) the amount in connection with premium for Group Insurance Scheme under clause (c), the educational schemes for the benefit of children of the insured person, the medical expenses for treatment of major ailments of a beneficiary under clause (e) of sub-section (6) of section 7;

(b) manner and time within which second appeal may be filed to the Appellate Authority by the Insured Person or the Corporation under clause (b) of sub-section (6) of section 7;

(c) the manner of commencement of proceedings before the Employee's Compensation Commission and the procedure thereof under sub-section (1) of section 51;

(d) bank or other financial institution in which the gratuity shall be deposited under the third proviso to sub-section (1) of section 53;

(e) the time, form and manner of nomination by an employee under sub-section (4), the form and manner of modification of nomination under sub-section (5) and the form for fresh nomination under sub-section (6) of section 54;

(f) time within which and the form in which a written application for revision may be made under sub-section (1) and the form of application to the competent authority under sub-section (5) of section 56;

(g) the manner of registration of an establishment by the employer and the manner of composition of the Board of Trustees of the approved gratuity fund.

the competent authority may recover the amount of the gratuity payable under sub-section (4) of section 57;

(h) the qualifications and experience of the officer appointed as section (1) of section 58;

(i) authority to whom an appeal may be preferred under sub-section

(j) class of employers and the form of notice-book under sub-section

(k) the manner of recording the memorandum in a register by the officer under sub-section (1) of section 89;

(l) such other experience and qualifications for appointment as section (1) of section 91;

(m) time limit to pay the amount of cess under section 101;

(n) fees for appeal under sub-section (2) of section 105;

(o) conditions to acquire, hold, sell or otherwise transfer any money under sub-section (1), conditions to invest moneys, re-invest or realise investments to raise loans and take measures for discharging such loans under constitute for the benefit of officers and staff or any class of them, under sub-section (4) of section 120;

(p) conditions and manner of writing off irrecoverable dues under

(q) other powers of Inspector-cum-Facilitator under clause (e) of

(r) form and manner for maintenance of records and registers and clause (a), manner and form for display of notices at the work places and the manner and period of filing returns to the officers or authorities

(s) the form and manner of application for compounding of an offence under section 138;

(t) the manner and form for reporting vacancies and form for filing the concerned career centre under sub-section (2) of section 139;

(u) the time within which the Central Board or the Corporation, as its view to the appropriate Government under sub-section (1), conditions establishment or the class of establishments or an employee or class of shall comply with after such exemption under sub-section (2) and conditions trust under sub-section (5) of section 143;

(v) manner of determining the misuse of any benefit by an establishment under section 148; and

(w) any other matter which is required to be, or may be, prescribed under the provisions of this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of appropriate government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 154: power of appropriate government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: Rule 1 | Official source: [section 154](#).

Section 155: Power of Central Government to make rules

Current statutory text

155. Power of Central Government to make rules.—(1) The Central Government may, by notification, and subject to the condition of previous publication, make rules for the purpose of giving effect to the provisions thereof.

(2) In particular and without prejudice to the generality of the foregoing, for all or any of the following matters, namely:—

(a) the manner, and the conditions subject to which, the provisions of the Act shall be inapplicable to an establishment by the Central Provident Fund Commission and the manner, and the conditions subject to which the provisions of the Act shall be inapplicable to an establishment by the Director General of the Corporation, of section 1;

(b) manner of establishment and maintenance of career centre and t
(9), the income of dependant parents (including father-in-law and mother-in-law, employee), under sub-clause (e) of clause (33) and other authority who is the occupier under sub-clause (c) and the matters which are directly related to the ship which the owner of ship shall be deemed to be the occupier under the provisions of clause (52), of section 2;

(c) the time and manner of registration of establishment, the manner of cancellation of the registration, the conditions subject to which the registration shall be cancelled, the procedure of cancellation and other matters relating thereto in respect of which Chapter III or Chapter IV applies, and whose business activities are in the nature of section 3;

(d) the manner of administration of the funds vested in the Central Government, the manner to assist the Central Board in performance of its functions by the Executive Committee under section (3), the terms and conditions, including tenure of office of members of the Executive Committee under sub-section (6) and the other functions and powers of the Executive Committee under sub-section (7), of section 4;

(e) the manner of administration of the Corporation and the manner of administration of the affairs of the Corporation, under clause (d) of sub-section (1), the manner of constitution of Standing Committee under sub-section (3), the manner of administration of the affairs of the Corporation,

of functions by the Standing Committee under clause (a) of sub-section Medical Benefit Committee under clause (b) of sub-section (5) and the tenure of office, subject to which a member of the Corporation and State their respective duties under sub-section (7) of section 5;

(f) the manner of exercising the powers and performance of the functions Security Board under sub-section (1), the manner of nomination of members, other conditions of service, procedure to be followed in the discharge of filling vacancies under sub-section (4) and time, place and rules of procedure of business under sub-section (6) of section 6;

(g) other welfare measures and facilities under clause (j) of sub-section

(h) the intervals at which Social Security Organisation or any Committee the procedure in regard to the transaction of business at meetings under section allowances of members of such Social Security Organisation or Committee under section 9;

(i) manner of reconstitution of the Corporation or the Central Board Board or the State Unorganised Workers' Board or the Building Workers' Welfare Committees under sub-section (1) and the alternate arrangements for the purpose the relevant provisions of this Code under sub-section (2) of section 11;

(j) the manner of maintenance of a provident fund account in relation sub-section (1) of section 21;

(k) the form, manner, time limits and fees for filing of appeal under

(l) salary and allowances of the Director General or the Financial Commissioner (3), their powers and duties under sub-section (4) and maximum monthly salary to sub-section (7) of section 24;

(m) the manner of investment of Employees' State Insurance Fund or any fund held by Corporation under sub-section (4) of section 25;

(n) limits for defraying of expenditure under clause (k) of section 26

(o) conditions to acquire, hold, sell or otherwise transfer any movable sub-section (1), conditions to invest moneys by the Corporation under sub-section raise loans and taking measures for discharging such loans under sub-section

(p) manner of insurance of employees under sub-section (1) of section

(q) the rate of contributions under sub-section (2) of section 29;

(r) the type of administrative expenses and percentage of income which and the limits for such expenses under section 30;

(s) the limit for the amount of payment under the proviso to clause (3) qualifications to claim benefits, conditions, rate and period thereof under

(t) the limits within which the Corporation may incur expenditure from Insurance Fund under section 33;

(u) the manner and time within which the Insured person or the Corporation may claim benefit under clause (a) of sub-section (7) of section 37;

(v) the rates, periods and conditions for payment of dependants' benefit to other dependants under sub-section (2), of section 38;

(w) the qualification of an Insured Person and his family to claim medical benefit subject to which such benefit may be given and the scale and period thereof under section 39, and the payment of contribution and other conditions under the provisions of section 40;

(x) the structure, functions, powers and activities of the organisation for providing benefit to employees in case of sickness, maternity and employment injury, under section 40;

(y) extended period for insurance, the manner of satisfaction and the capitalised value of benefit payable to the employee under sub-section (1) of section 41;

(z) terms and conditions subject to which the scheme may be operated under section 42;

(za) the manner of obtaining an insurance by every employer, other than a Government establishment belonging to, or under the control of, the Central Government, under sub-section (1) and conditions to exempt and manner of establishment from insurance under sub-section (2) and the time limit to get establishment registered under sub-section (3), of section 57;

(zb) the form of notice under sub-section (1) and the proof of pregnancy under sub-section (5) of section 62;

(zc) the proof of miscarriage or medical termination of pregnancy or tubectomy operation under sub-section (2) and the proof of illness under section 65;

(zd) the duration of breaks under section 66;

(ze) the number of employees and distance for crèche facility under section 67;

(zf) gross misconduct under the second proviso to sub-section (1) of section 68;

(zg) rate of interest to be paid by the employer under clause (a) of section 69;

(zh) the manner of notice under sub-section (1) and the manner of payment of gratuity under sub-section (3), of section 92;

(zi) the form, manner and fee for application for claim or settlement of gratuity under section 93;

(zj) the manner and time of collection of cess under sub-section (1) and the cess so collected under sub-section (3), and the uniform rate or rates of cess under section 100;

- (zk) the rate of interest in case of delayed payment of cess under
- (zl) the manner of self-assessment of cess under sub-section (1)
- (zm) the authority to inquire and impose penalty under section 104;
- (zn) time limit to prefer appeal, appellate authority, form sub-section (1) of section 105;
- (zo) manner of registration as beneficiary under section 106;
- (zp) benefits of a beneficiary under sub-section (2) of section 10
- (zq) eligible age for registration under clause (a) and form and m clause (b), of sub-section (1) and the form of application, documents registration under sub-section (2), of section 113;
- (zr) carrying out the matters specified in clause (i) of sub-sect
- (zs) manner of compounding of offences under sub-section (1) of s
- (zt) the manner of establishment and administration of the sub-section (4) of section 141;
- (zu) eligibility conditions to be fulfilled prior to grant of exem complied with after exemption under sub-section (1); and extension per sub-section (3) of section 143; and
- (zv) any other matter which is required to be, or may be, prescri under the provisions of this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of central government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 155: power of central government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: Rule 1 | Official source: [section 155](#).

Section 156: Power of State Government to make rules

Current statutory text

156. Power of State Government to make rules.— (1) The State Government may, and subject to the condition of previous publication, make rules not inconsistent with the purpose of giving effect to the provisions thereof.

(2) In particular and without prejudice to the generality of the foregoing, the Government may make rules for all or any of the following matters, namely:—

(a) the manner of exercising the powers and performance of functions

Workers' Board under sub-section (9), the manner of nomination of members of office and other conditions of service, the procedure to be followed by, and the manner of filling vacancies among the members of, the Board the time, place and rules of procedure relating to the transaction of sub-section (14) of section 6;

(b) the terms and conditions of appointment and the salaries and of chairperson and the other members of the Building Workers' Welfare Board of casual vacancies of such members, under sub-section (4), the terms and the salary and allowances payable to the Secretary and the other of Board under clause (c) of sub-section (5) of section 7;

(c) procedure to be followed by the Employees' Insurance Court under sub-section (3) of section 50;

(d) the amount to be deposited towards the expenditure of the fund competent authority by the employer under sub-section (7) of section 7;

(e) conditions when application for review is made without certificate under sub-section (1) of section 79;

(f) the frequent interval for medical examination under the provisions

(g) the form of statement to be submitted by the employer under sub-section

(h) the manner in which matters may be dealt with by or before a court sub-section (1) of section 92;

(i) time-limit for disposal of application and costs incidental (4) of section 93;

(j) the manner of authentication of memorandum under section 97;

(k) such other sources of funding and the manner of administering sub-section (5) of section 141; and

(l) any other matter which is required to be, or may be, prescribed the provisions of this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of state government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.

7. Implementation control
8. Trigger
9. Document the facts that activate section 156: power of state government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 156](#).

Section 157: Power of Corporation to make regulations

Current statutory text

157. Power of Corporation to make regulations.— (1) The Corporation may, b subject to the condition of previous publication, make regulations, not in

rules and schemes made or framed thereunder, for the administration of the Corporation for carrying into effect the provisions of Chapter IV and the provisions of Chapter V.

(2) In particular and without prejudice to the generality of the foregoing, the Corporation shall provide for all or any of the following matters, namely:—

(a) the cases and matters to be submitted for the decision of the Corporation under sub-section (4) and the composition of committees under sub-section (6) of section 12;

(b) the areas in respect of which the Corporation may appoint Regional Committees and the manner in which such Boards and committees shall perform their functions and exercise the powers under sub-section (2) of section 12;

(c) such other functions of the Director General and the Financial Controller as may be assigned to them by the Corporation;
(4), the method of recruitment, salary and allowances, discipline and control of officers and employees under clause (a) of sub-section (8) and minimum wages and promotion to next higher grade under the second proviso to sub-section (8) of section 13;

(d) the unit in respect of which all contribution shall be payable and the rate of contribution on which the contributions shall fall due under sub-section (4) of section 14;

(e) maintenance of register of employees by or through the Corporation and any matter relating or incidental to the payment and collection of contributions under sub-section (3) of section 31;

(f) qualifications and experience of other person to certify sickness and to certify eligibility of a woman under clause (b), authority to certify eligibility of a woman under clause (c) of sub-section (1), the conditions for extension of medical benefits and any matter relating or incidental to the accrual and payment of benefits under sub-section (2) of section 32;

(g) continuous period in which the employee contracts occupational disease under sub-section (2) of section 36;

(h) constitution of medical board under sub-section (1) and constitution of medical committee under sub-section (5) of section 37;

(i) the period and the nature of medical benefit which may be allowed under the first proviso, conditions for voluntary retirement scheme under the second proviso and other conditions for eligibility to receive medical benefits under sub-section (3), conditions for grant of medical benefits to the Insured Person during absence from service under the fourth proviso, to sub-section (3), the time for which students of medical science shall serve the Corporation and the manner in which the bond shall be furnished under sub-section (4) and manner of carrying out occupational and epidemiological surveillance and assessment of health and working conditions of Insured Persons under sub-section (5) of section 38;

(j) other authority for providing permission to leave the area of service under clause (c) of sub-section (3), form of nomination under sub-section (4) and determination of benefits under sub-section (9) of section 41;

(k) user charges to be paid by other beneficiaries for medical facilities under sub-section (2) of section 42;

Explanation to section 44;

(l) time within which the claims, recovery or contribution, from recovery of contribution by the employer from the Contractor, shall be to sub-section (1) of section 51;

(m) the forms of records and registers and of returns to be filed under clause (d) of section 123;

(n) the appellate authority not below the rank of the Joint Director of appeal shall be preferred and the interest to be refunded to the employer section 126;

(o) manner of levy and recovery of damages from the employer who makes of any contribution which he is liable to pay under section 128;

(p) the circumstances in which and the condition subject to which the extent of such relaxation, and the authority by whom such relaxation is to be granted;

(q) any matter in respect of which regulations are required or permitted to be made.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of corporation to make regulations within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 157: power of corporation to make regulations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 157](#).

Section 158: Prior publication of rules, regulations, etc.

Current statutory text

158. Prior publication of rules regulations, etc.—The power to make rules, under this Code (except the schemes to be framed under Chapter III), shall be exercisable only after the previous publication of the same being made, in the following manner,

(a) the date to be specified after a draft of such rules, regulations and schemes shall not be less than forty-five days from the date on which the draft of such rules, regulations and schemes is published for general information in the Official Gazette;

(b) such rules, regulations and schemes shall finally be published in the Official Gazette; and such publication, shall have effect as if enacted in this Code:

Provided that the Central Government may, in the circumstances of emergency, dispense with the condition of previous publication under this section.

Finin2min clause-by-clause decode

1. Legal test 1

2. This section allocates legal responsibility for prior publication of rules, regulations, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 158: prior publication of rules, regulations, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 158](#).

Section 159: Rules to give effect to arrangements with other countries for the transfer of money paid as compensation

Current statutory text

159. Rules to give effect to arrangements with other countries for the transfer of money paid as compensation.— (1) The Central Government may, by notification, make rules for the transfer of money deposited with a competent authority under Chapter VII to or may be due to, any person residing or about to reside in such foreign country for the distribution and administration in any State of any money deposited under Chapter VII for compensation in any foreign country, which has been awarded to, or may be due to, any person residing or about to reside in any State:

Provided that no sum deposited under Chapter VII in respect of fatal accident shall be distributed without the consent of the employer concerned after the competent authority has made orders determining its distribution and apportionment under section 81.

(2) Where money deposited with a competent authority has been so transferred, the rules made under this section, the provisions elsewhere contained in this section shall cease to apply to the money so transferred.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for rules to give effect to arrangements with other countries for the transfer of money paid as compensation within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 159: rules to give effect to arrangements with other countries for the transfer of money paid as compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 60: Rule 60 — Rules to give effect to arrangements with other countries for transfer of money paid as compensation under section 159

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: Rule 60 | Official source: [section 159](#).

Section 160: Laying of rules, regulations and schemes, etc.

Current statutory text

160. Laying of rules, regulations and schemes, etc.—(1) Every rule, regulation or scheme made or framed by the Central Government or the Corporation, as the case may be, shall be laid, as soon as may be after it is made or framed, before each House of Parliament, for a total period of thirty days which may be comprised in one session, or in two sessions, and if, before the expiry of the session immediately following the sessions aforesaid, both Houses agree in making any modification in the rule, regulation or scheme, as the case may be, or both Houses agree that the rule, regulation or scheme should stand as made or framed, the rule, regulation or scheme shall be deemed to have been made or framed in conformity with the resolution of the Houses of Parliament.

case may be, should not be made, such rule, regulation, notification or scheme shall only in such modified form or be of no effect, as the case may be; so, howsoever, any repeal or annulment shall be without prejudice to the validity of anything previously done under any regulation, notification or scheme, as the case may be.

(2) Every rule and scheme made or framed, and every notification issued under this Code, shall be laid as soon as may be after it is made or framed before each House where it consists of two Houses, or where such legislature consists of one

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for laying of rules, regulations and schemes, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 160: laying of rules, regulations and schemes, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance |
Official source: [section 160](#).

Section 161: Effect of laws and agreements inconsistent with this Code

Current statutory text

161. Effect of laws and agreements inconsistent with this Code.—(1) The provisions shall have effect notwithstanding anything inconsistent therewith contained in any law, award, agreement or contract of service in force, or in the terms of any award, agreement or contract of service at the coming into force of this Code:

Provided that where under any such award, agreement, contract of service or law he is entitled to benefits in respect of any matter which are more favourable to him than those to which he would be entitled under this Code, the person shall continue to be entitled to those benefits of that matter, notwithstanding that he is entitled to receive benefits in respect of that matter under this Code.

(2) Nothing contained in this Code shall be construed to preclude a person from entering into an agreement with his employer for granting him rights or privileges in respect of any matter more favourable to him than those to which he would be entitled under this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for effect of laws and agreements inconsistent with this code within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 161: effect of laws and agreements inconsistent with this code.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 161](#).

Section 162: Delegation of powers

Current statutory text

162. Delegation of powers.—The appropriate Government may, by notification of the powers and functions which may be exercised or performed by that Government, such matters and subject to such conditions, if any, as may be specified, the Corporation, the National Social Security Board, the State Unorganised Workers' Welfare Board or any officer or authority subordinate to the Corporation, the National Social Security Board, the State Unorganised Workers' Welfare Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for delegation of powers within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 162: delegation of powers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance |
Official source: [section 162](#).

Section 163: Power to remove difficulties

Current statutory text

163. Power to remove difficulties.—(1) If any difficulty arises in giving effect to this Code, the Central Government may, by order, published in the Official Gazette, not inconsistent with the provisions of this Code, as may be necessary or expedient in the interests of the public, remove any difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Code.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to remove difficulties within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 163: power to remove difficulties.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

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

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 163](#).

Section 164: Repeal and savings

Current statutory text

164. Repeal and savings.—(1) The following enactments are hereby repealed,

1. The Employee's Compensation Act, 1923 (8 of 1923);
2. The Employees' State Insurance Act, 1948 (34 of 1948);
3. The Employees' Provident Funds and Miscellaneous Provisions Act,
4. The Employment Exchanges (Compulsory Notification of Vacancies
5. The Maternity Benefit Act, 1961 (53 of 1961);
6. The Payment of Gratuity Act, 1972 (39 of 1972);
7. The Cine-Workers Welfare Fund Act, 1981 (33 of 1981);
8. The Building and Other Construction Workers' Welfare Cess Act,
9. The Unorganised Workers' Social Security Act, 2008 (33 of 2008)

(2) Notwithstanding such repeal,—

(a) anything done or any action taken under the enactments so repealed, regulation, notification (including the notifications issued by the State or direction made thereunder or any benefit provided or given under any rules, regulations, notifications or schemes made thereunder for any purpose) has been done or taken or provided for such purpose under the corresponding provisions including any rule, regulation, notification, scheme, appointment, order and shall be in force to the extent they are not contrary to the provisions of the rule, regulation, notification, scheme, appointment, order or direction so repealed under the corresponding provisions of this Code including any scheme, appointment, order or direction made thereunder by the appropriate authority.

(b) the Employees' Provident Funds Scheme, 1952, the Employees' Deposit Insurance Scheme, 1976, the Employees' Pension Scheme, 1995 and the Tribunal (Employees' Provident Funds and Miscellaneous Provisions) Act, 1948 and the rules, regulations and schemes made or framed under the Employees' Provident Funds Act, 1948 (34 of 1948), shall remain in force, to the extent they are not inconsistent with the provisions of this Code for a period of one year from the date of commencement of this Code.

(c) any exemption given under any enactments so repealed shall continue to have effect until its validity expires or it ceases to be in operation under the provisions of the enactments so repealed made thereunder for such purpose.

(3) Without prejudice to the provisions of sub-section (2), the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1948 (34 of 1948) shall apply to the repeal of such enactment.

THE FIRST SCHEDULE

[See sections 1(4), (8) and 152 (1)]

APPLICABILITY

Chapter No.	Chapter Heading	Applicability
(1)	(2)	(3)
III	Employees' Provident Fund	Every establishment in which employees are employed.
IV	Employees' State Insurance Corporation	Every establishment in which persons are employed in a factory: Provided that Chapter III shall be applicable to an establishment in which such hazardous or life threatening work is notified by the

even a single employee is

IV Provided further that plantation, may in respect of the plant willingness to the benefits available Chapter are better than providing to them:

Provided also that the c employers and employees o shall be payable the date on which a relating to t Corporation are provide the employees of th date shall be n Government.

V

Gratuity

(a) every factory, m and railway company; and

(b) every shop o more employees are employed employed, on any day of th months; and such shops or may be notified by the appropriate from time to time.

(1)

(2)

(3)

VI

Maternity Benefit

(a) to every establish or plantation includ belonging to Government

(b) to every sho or more employees a employed, on any day of th months; and such other sh notified by the

VII

Employee's Compensation

Subject to the provisio Schedule, it applies employees to whom Chapter I

VIII	Social Security and Cess in respect of Building and Other Construction Workers	Every establishment building and other
IX	Social Security for Unorganised Workers'	Unorganised sector, worker, platform worker.
XIII	Employment Information and Monitoring	Career centres, vacancies services of career centre

THE SECOND SCHEDULE

[See sections 2(26), 74(3), (5), 132 and 152(2)]

LIST OF PERSONS WHO ARE EMPLOYEES WITHIN THE MEANING OF THE THIRD PROVISO TO CLAUSE (26) OF SECTION 2

The following persons are employees within the meaning of third proviso and subject to the said proviso, any person who is—

(i) employed in railways, in connection with the operation, repair of vehicle propelled by steam or other mechanical power or by electricity or unloading of any such vehicle; or

(ii) employed, in any premises wherein or within the precincts defined in clause (k) of section 2 of the Factories Act, 1948 (63 of 1948) in any kind of work whatsoever incidental to or connected with any such manufacture of article made whether or not employment in any such work is within such precincts; or steam, water or other mechanical power or electrical power is used; or

(iii) employed for the purpose of making, altering, repairing, adapting for use, transport or sale any article or part of an article

Explanation.—For the purposes of this clause, persons employed outside the precincts but in any work incidental to, or connected with, the work of making, repairing, ornamenting, finishing or otherwise adapting for use, transport or sale of an article shall be deemed to be employed within such premises or precincts.

(iv) employed in the manufacture or handling of explosives in connection with any business; or

(v) employed, in any mine as defined in clause (j) of section 2 of the Mines Act, 1920, in any mining operation or in any kind of work, incidental to or connected with the mineral obtained, or in any kind of work whatsoever below the surface of the earth;

(vi) employed as the master or as a seaman of—

(a) any ship which is propelled wholly or in part by steam or electricity or which is towed or intended to be towed by a ship

(b) any sea going ship not included in sub-clause (a) provided navigation under sails alone; or

(vii) employed for the purpose of—

(a) loading, unloading, fuelling, constructing, repairing, de ship of which he is not the master or a member of the crew, or han limits of any port subject to the Ports Act, 1908 (15 of 1908), o (38 of 1963), of goods which have been discharged from or are to be

(b) warping a ship through the lock; or

(c) mooring and unmooring ships at harbour wall berths or in

(d) removing or replacing dry dock caissons when vessels are

(e) the docking or undocking of any vessel during an emergency

(f) preparing splicing coir springs and check wires, painting de removing or replacing fenders whenever necessary, landing of gangways, up to standard or any other maintenance work of a like nature; or

(g) any work on jolly-boats for bringing a ship's line to the whar

(viii) employed in the construction, maintenance, repair or demolitio

(a) any building which is designed to be or is or has been more th the ground or twelve feet or more from the ground level to the apex of

(b) any dam or embankment which is twelve feet or more in height f point; or

(c) any road, bridge, tunnel or canal; or

(d) any wharf, quay, sea-wall or other marine work including any m

(ix) employed in setting up, maintaining, repairing or taking down an or post or any overhead electric line or cable or post or standard or fitt

(x) employed, in the construction, working, repair or demolition of an pipeline or sewer; or

(xi) employed in the service of any fire brigade; or

(xii) employed upon a railway as defined in clause (31) of section 2 197 of the Railways Act, 1989 (24 of 1989), either directly or through a s

fulfilling a contract with the railway administration; or

(xiii) employed as an inspector, mail guard, sorter or van peon in the telegraphist or as a postal or railway signaller, or employed in any occupation involving outdoor work in the Indian Posts and Telegraphs Department; or

(xiv) employed, in connection with operation for winning natural petroleum; or

(xv) employed in any occupation involving blasting operations; or

(xvi) employed in the making of any excavation for which explosives have been used to a depth from its highest to its lowest point exceeds twelve feet; or

(xvii) employed in the operation of any ferry boat capable of carrying passengers; or

(xviii) employed on any estate which is maintained for the purpose of growing cinchona, coffee, rubber or tea; or

(xix) employed in the generating, transforming, transmitting or distributing of electricity, or in generation or supply of gas; or

(xx) employed in a lighthouse as defined in clause (d) of section 2 of the Lighthouse Act, 1927 (17 of 1927); or

(xxi) employed in producing cinematograph pictures intended for public exhibition, or in such pictures; or

(xxii) employed in the training, keeping or working of elephants or wild animals; or

(xxiii) employed in the tapping of palm-trees or the felling or logging of trees, or in timber by inland waters, or the control or extinguishing of forests fires; or

(xxiv) employed in operations for the catching or hunting of elephants or wild animals; or

(xxv) employed as a diver; or

(xxvi) employed in the handling or transport of goods in, or within the limits of, any

(a) any warehouse or other place in which goods are stored; or

(b) any market; or

(xxvii) employed in any occupation involving the handling and manipulation of radioactive apparatus, or contact with radioactive substances; or

(xxviii) employed in or in connection with the construction, erection, repair or maintenance of an aircraft as defined in section 2 of the Indian Aircraft Act, 1934 (35 of 1934); or

(xxix) employed in horticultural operations, forestry, bee-keeping or in any contrivances driven by steam or other mechanical power or by electricity; or

(xxx) employed in the construction, working, repair or maintenance of any

(xxxi) employed in the maintenance, repair or renewal of electric fittings; or

(xxxii) employed in a circus; or

(xxxiii) employed as watchman in any factory or establishment; or

(xxxiv) employed in any operation in the sea for catching fish; or

(xxxv) employed in any employment which requires handling of snakes for the extraction of venom or for the purpose of looking after snakes or handling of insects or insect; or

(xxxvi) employed in handling animals like horses, mules and bulls; or

(xxxvii) employed for the purpose of loading or unloading any mechanical vehicle in the handling or transport of goods which have been loaded in such vehicle; or

(xxxviii) employed in cleaning of sewer lines or septic tanks within town limits; or

(xxxix) employed on surveys and investigation, exploration or gauge or level of rivers including drilling operations, hydrological observations and flood control water surveys and exploration; or

(xl) employed in cleaning of jungles or reclaiming land or ponds; or

(xli) employed in cultivation of land or rearing and maintenance of livestock or fishing; or

(xlii) employed in installation, maintenance or repair of pumping equipment for drawing water from wells, tube-wells, ponds, lakes, streams and the like; or

(xliii) employed in the construction, boring or deepening of an open bore-cum-dug well, filter point and the like; or

(xliv) employed in spraying and dusting of insecticides or pesticides on agricultural plantations; or

(xlv) employed in mechanised harvesting and threshing operations; or

(xlvi) employed in working or repair or maintenance of bulldozers, tractors or like; or

(xlvii) employed as artist for drawing pictures on advertisement boards or more from the ground level; or

(xlviii) employed in any newspaper establishment as defined in the Workmen's Compensation Act, 1923 and Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 and engaged in outdoor work; or

(xlix) employed as sales promotion employee; or

(l) any other employee or class of employee employed in an establishments to which the Employees' Compensation Act, 1923 (8 of 1923) State immediately before the commencement of this Code.

THE THIRD SCHEDULE

[See sections 2 (51), 36(1), 74 (1), (3), (5), 131(5), 13

LIST OF OCCUPATIONAL DISEASES

Serial No. (1)	Occupational disease (2)	Employment (3)
PART A		
1. Infectious and parasitic diseases contracted in an occupation where there is a particular risk of contamination		(a) all work involving laboratory work; (b) all work involving work; (c) work relating carcasses, part of su which may have been contaminate animal carcasses; (d) other work carry contamination.
2. Diseases caused by work in compressed air		All work involving expos concerned.
3. Diseases caused by lead or its toxic compounds		All work involving expo concerned.
4. Poisoning by nitrous fumes		All work involving expos concerned.
5. Poisoning by organo phosphorus compounds		All work involving exposur concerned.
PART B		
1. Diseases caused by phosphorus or its toxic compounds		All work involving exp concerned.
2. Diseases caused by mercury or its toxic compounds		All work involving exp concerned.
3. Diseases caused by benzene or its toxic homologues		All work involving exp concerned.
4. Diseases caused by nitro and amido toxic derivatives of benzene or its homologues		All work involving expo concerned.
5. Diseases caused by chromium or its toxic compounds		All work involving expo concerned.
6. Diseases caused by arsenic or its toxic compounds		All work involving ex concerned.
7. Diseases caused by radioactive substances and ionising radiations		All work involving expo radioactive substance

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|--|--|
| 8. Primary epitheliomatous cancer of the skin caused by tar, pitch, bitumen, mineral oil, anthracene, or the compounds, products or residues of these substances | All work involving exposure concerned. |
| 9. Diseases caused by the toxic halogen derivatives of hydrocarbons (of the aliphatic and aromatic series). | All work involving exposure concerned. |
| 10. Diseases caused by carbon disulphide | All work involving exposure concerned. |
| 11. Occupational cataract due to infra-red radiations | All work involving exposure concerned. |
| 12. Diseases caused by manganese or its toxic compounds | All work involving exposure concerned. |
| 13. Skin diseases caused by physical, chemical or biological agents not included in other items | All work involving exposure concerned. |
| 14. Hearing impairment caused by noise | All work involving exposure concerned. |
| 15. Poisoning by dinitrophenol or a homologue or by substituted dinitro-phenol or by the salts of such substances | All work involving exposure concerned. |
| 16. Diseases caused by beryllium or its toxic compounds | All work involving exposure concerned. |
| 17. Diseases caused by cadmium or its toxic compounds | All work involving exposure concerned. |
| 18. Occupational asthma caused by recognised sensitising agents inherent to the work process | All work involving exposure concerned. |
| 19. Diseases caused by fluorine or its toxic compounds | All work involving exposure concerned. |
| 20. Diseases caused by nitroglycerin or other nitroacid esters | All work involving exposure concerned. |
| 21. Diseases caused by alcohols and ketones | All work involving exposure concerned. |
| 22. Diseases caused by asphyxiants, carbon monoxide and its toxic derivatives, hydrogen sulphide | All work involving exposure concerned. |
| 23. Lung cancer and mesotheliomas caused by asbestos | All work involving exposure concerned. |
| 24. Primary neoplasm of the epithelial lining of the urinary bladder or the kidney or the ureter | All work involving exposure concerned. |
| 25. Snow blindness in snow bound areas | All work involving exposure concerned. |
| 26. Diseases due to effect of heat in extreme hot climate | All work involving exposure concerned. |
| 27. Diseases due to effect of cold in extreme cold climate | All work involving exposure concerned. |

PART C

- | | |
|--|--|
| 1. Pneumoconioses caused by sclerogenic mineral dust (silicosis, anthraosilicosis, asbestosis) and silico-tuberculosis provided that silicosis is an essential factor in causing the resultant | All work involving exposure concerned. |
|--|--|

incapacity or death

2. Bagassosis

All work involving exposure concerned.

3. Bronchopulmonary diseases caused by cotton, flax hemp and sisal dust (Byssinosis).

All work involving exposure concerned.

4. Extrinsic allergic alveolitis caused by the inhalation of organic dusts

All work involving exposure concerned.

5. Bronchopulmonary diseases caused by hard metals

All work involving exposure concerned.

6. Acute Pulmonary oedema of high altitude.

All work involving exposure concerned.

THE FOURTH SCHEDULE

[See sections 2(55), (56), 76(1) and 152(1)]

PART I

LIST OF INJURIES DEEMED TO RESULT IN PERMANENT TOTAL DISABLEMENT

Serial No.	Description of Injury	Percentage
(1)	(2)	
1.	Loss of both hands or amputation at higher sites	100
2.	Loss of a hand and a foot	100
3.	Double amputation through leg or thigh, or amputation through leg or thigh on one side and loss of other foot	100
4.	Loss of sight to such an extent as to render the claimant unable to perform any work for which eye-sight is essential	100
5.	Very severe facial disfigurement	100
6.	Absolute deafness	100

PART II

LIST OF INJURIES DEEMED TO RESULT IN PERMANENT PARTIAL DISABLEMENT

Serial No.	Description of Injury	Percentage
(1)	(2)	
1.	Amputation through shoulder joint	90
2.	Amputation below shoulder with stump less than [20.32 Cms.] from tip of acromion	80
3.	Amputation from [20.32 Cms.] from tip of acromion to less than [11.43 Cms.] below tip of olecranon	70
4.	Loss of a hand or of the thumb and four fingers of one hand or amputation from [11.43 Cms.] below tip of olecranon	60
5.	Loss of thumb	30
6.	Loss of thumb and its metacarpal bone	40
7.	Loss of four fingers of one hand	50
8.	Loss of three fingers of one hand	30

9.	Loss of two fingers of one hand	20	
10.	Loss of terminal phalanx of thumb	20	
11.	Guillotine amputation of tip of thumb without loss of bone		10
Amputation cases-lower limbs			
12.	Amputation of both feet resulting in end bearing stumps	90	
13.	Amputation through both feet proximal to the metatarso-phalangeal joint	80	
14.	Loss of all toes of both feet through the metatarso-phalangeal joint		4
15.	Loss of all toes of both feet proximal to the proximal inter-phalangeal joint		30
16.	Loss of all toes of both feet distal to the proximal inter-phalangeal joint		20
17.	Amputation at hip	90	
18.	Amputation below hip with stump not exceeding [12.70 Cms.] in length measured from tip of great trochanter	80	
19.	Amputation below hip with stump exceeding [12.70 Cms.] in length measured from tip of great trochanter but not beyond middle thigh	70	
20.	Amputation below middle thigh to [8.89 Cms.] below knee	60	
21.	Amputation below knee with stump exceeding [8.89 Cms.] but not exceeding [12.70 Cms.]	50	
22.	Amputation below knee with stump exceeding [12.70 Cms.]	50	
23.	Amputation of one foot resulting in end bearing	50	
24.	Amputation through one foot proximal to the metatarso-phalangeal joint	50	
25.	Loss of all toes of one foot through the metatarso-phalangeal joint		20
Other injuries			
26.	Loss of one eye, without complications, the other being normal		40
27.	Loss of vision of one eye, without complications or disfigurement of eye-ball, the other being normal		30
28.	Loss of partial vision of one eye		10
Loss of-			
A-Fingers of right or left hand			
Index finger			
29.	Whole	14	
30.	Two phalanges	11	
31.	One phalanx	9	
32.	Guillotine amputation of tip without loss of bone		5
Middle finger			
33.	Whole	12	
34.	Two phalanges	9	
35.	One phalanx	7	
36.	Guillotine amputation of tip without loss of bone		4
Ring or little finger			
37.	Whole	7	
38.	Two phalanges	6	
39.	One phalanx	5	

40.	Guillotine amputation of tip without loss of bone	2
	B-Toes of right or left foot	
	Great toe	
41.	Through metatarso-phalangeal joint	14
42.	Part, with some loss of bone	3
	Any other toe	
43.	Through metatarso-phalangeal joint	3
44.	Part, with some loss of bone	1
	Two toes of one foot, excluding great toe	
45.	Through metatarso-phalangeal joint	5
46.	Part, with some loss of bone	2
	Three toes of one foot, excluding great toe	
47.	Through metatarso-phalangeal joint	6
48.	Part, with some loss of bone	3
	Four toes of one foot, excluding great toe	
49.	Through metatarso-phalangeal joint	9
50.	Part, with some loss of bone	3

THE FIFTH SCHEDULE

[See sections 15(2) and 152(1)]

MATTERS THAT MAY BE PROVIDED FOR IN THE SCHEMES

Any scheme framed under section 15 may provide for any or all of the matters specified below, namely:—

PART A

Serial No. (1)	Matters on which the Provident Fund Scheme may (2)
1.	The employees or class of employees who shall join the Fund under which employees may be exempted from joining the Fund and any contribution.
2.	The time and manner in which contributions shall be made to the Fund and by, or on behalf of, employees, (whether employed by him or through a contractor), the contributions which an employee may make under section 16, and the manner in which such contributions may be recovered.
3.	The manner in which employees' contributions may be recovered from employees employed by or through such contractors.
4.	The payment by the employer of such sums of money as may be required to meet the cost of administering the Fund and the rate at which the payment shall be made.
5.	The constitution of any committee for assisting any board of directors.
6.	The opening of regional and other offices of any board of directors.
7.	The manner in which accounts shall be kept, the investment of the Fund in accordance with any directions issued or approved by the Central Government, the preparation of the budget, the submission of reports to the Central Government, or to the Government.
8.	The conditions under which withdrawals from the Fund may be made.

- deduction or forfeiture may be made and the maximum amount or forfeiture.
9. The fixation by the Central Government in consultation with concerned of the rate of interest payable to members.
10. The form in which an employee shall furnish particulars about family whenever required.
11. The nomination of a person to receive the amount standing to member after his death and the cancellation or variation of same.
12. The registers and records to be maintained with respect to returns to be furnished by employers or contractors.
13. The form or design of any identity card, token or disc for any employee, and for the issue, custody and replacement thereof.
14. The fees to be levied for any of the purposes specified in the Scheme.
15. The contraventions or defaults which shall be punishable under the Scheme.
16. The further powers, if any, which may be exercised by Inspectors.
17. The manner in which accumulations in any existing provident fund transferred to the Fund and the mode of valuation of any assets transferred by the employers in this behalf.
18. The conditions under which a member may be permitted to pay insurance, from the Fund.
19. Any other matter which is to be provided for in the Scheme or necessary or proper for the purpose of implementing the Scheme.

PART B

MATTERS THAT MAY BE PROVIDED FOR IN THE PENSION SCHEME

1. The employees or class of employees to whom the Pension Scheme shall apply.
2. The portion of employers' contribution to the Provident Fund to be transferred to the Pension Fund and the manner in which it is credited.
3. The regulation of the manner in which and the period of service contribution is received.
4. The manner in which employees' interest will be protected against the loss of contribution by the employer.
5. The manner in which the accounts of the Pension Fund shall be maintained of moneys belonging to Pension Fund to be made subject to such investment as may be determined by the Central Government.
6. The form in which an employee shall furnish particulars about members of his family whenever required.
7. The forms, registers and records to be maintained in respect of the Pension Scheme for the administration of the Pension Scheme.
8. The scale of pension and pensionary benefits and the conditions of such benefits to the employees.
9. The manner in which the exempted establishments have to pay contribution to the Pension Scheme and the submission of returns relating thereto.
10. The mode of disbursement of pension and arrangements to be entered into with such disbursing agencies as may be specified for the purpose.
11. The manner in which the expenses for administering the Pension Scheme shall be met from the income of the Pension Fund.
12. Any other matter which is to be provided for in the Pension Scheme or be necessary or proper for the purpose of implementation of the Scheme.

PART C

MATTERS THAT MAY BE PROVIDED FOR IN THE EMPLOYEES' DEPOSIT-LINKED

INSURANCE SCHEME

1. The employees or class of employees who shall be covered by the Scheme.
2. The manner in which the accounts of the Insurance Fund shall be investment of moneys belonging to the Insurance Fund subject investment as may be determined, by order, by the Central Gov
3. The form in which an employee shall furnish particulars about members of his family whenever required.
4. The nomination of a person to receive the insurance amount due after his death and the cancellation or variation of such
5. The registers and records to be maintained in respect of emplo design of any identity card, token or disc for the purpose of employee or his nominee or member of his family entitled to re amount.
6. The scales of insurance benefits and conditions relating to th benefits to the employees.
7. The manner in which the amount due to the nominee or the membe the employee under the scheme is to be paid including a prov shall not be paid otherwise than in the form of a deposit i in the name of such nominee or member of family, in any cor specified in the First Schedule to the Banking Companies (Ac of Undertakings) Act, 1970 (5 of 1970).
8. Any other matter which is to be provided for in the Employees' Insurance Scheme or which may be necessary or proper for the implementing that Scheme.

THE SIXTH SCHEDULE

[See sections 75, 76(1) and 152(1)]

FACTORS FOR WORKING OUT LUMP SUM EQUIVALENT OF COMPENSATION

AMOUNT IN CASE OF PERMANENT DISABLEMENT AND DEATH

Completed years of age on the last birthday of th
employee immediately preceding the date on which
the compensation fell due

(1)	(2)
Not more than	16
	17
	18
	19
	20
	21
	22
	23
	24
	25
	26
	27
	28
	29

30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65 or more

THE SEVENTH SCHEDULE
[See section 114(4)]
CLASSIFICATION OF AGGREGATORS

Sl. No.	Classification of Aggregator
1.	Ride sharing services
2.	Food and grocery delivery services
3.	Logistic services
4.	e-Market place (both market place and inventory model) for retail sale of goods and/or services (B2B/B2C)
5.	Professional services provider
6.	Healthcare

7. Travel and hospitality
8. Content and media services
9. Any other goods and services provider platform

STATEMENT OF OBJECTS AND REASONS

The Second National Commission on Labour, which submitted its report recommended that the existing set of labour laws should be broadly amalgamated, namely:—

- (a) industrial relations;
- (b) wages;
- (c) social security;
- (d) safety; and
- (e) welfare and working conditions.

2. In pursuance of the recommendations of the said Commission and the decision of the tripartite meeting comprising of the Government, employers' and industry representatives, the Social Security, 2019 was introduced in the Lok Sabha on 11th December, 2019. The Bill aims to simplify and rationalise the relevant provisions of the following nine central laws relating to social security, namely:—

- (i) The Employees' Compensation Act, 1923;
- (ii) The Employees' State Insurance Act, 1948;
- (iii) The Employees' Provident Funds and Miscellaneous Provisions Act, 1952;
- (iv) The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1946;
- (v) The Maternity Benefit Act, 1961;
- (vi) The Payment of Gratuity Act, 1972;
- (vii) The Cine Workers Welfare Fund Act, 1981;
- (viii) The Building and Other Construction Workers Welfare Cess Act, 1996;
- (ix) The Unorganised Workers' Social Security Act, 2008.

3. The amalgamation of the said laws will facilitate the implementation of the said laws, definitions and authorities without compromising the basic concepts of welfare. Further, the use of technology for effective enforcement of the provisions of the said laws is a view to ensure transparency and accountability and facilitating ease of

of the benefits to the fixed term employees would be a big step towards equity.

4. The Code on Social Security, 2019 was referred to the Parliamentary Committee on 24th December, 2019 and the Committee has submitted its report on 31st December, 2019 with its recommendations. After incorporating the valuable suggestions of the Committee, the Government has decided to withdraw the pending Code on Social Security, 2019 and to propose a new Code on Social Security, 2020.

5. The salient features of the Code on Social Security, 2020, inter alia,

(i) to amend and consolidate the laws relating to social security for all employees and workers either in the organised or unorganised sector;

(ii) to provide for an establishment to be covered under Chapter III relating to Employees' Provident Fund (EPF) and under Chapter IV relating to Employees' State Insurance Corporation (ESIC);

voluntary basis even if the number of employees in that establishment is less than the prescribed limit. The Bill seeks to make those Chapters inapplicable to such establishments on fulfilment of certain conditions;

(iii) to define various expressions used in the Bill such as, "care worker", "platform worker", "wage ceiling", etc. Further, the definition of "employee" is comprehensively elaborated to cover maximum number of employees and workers;

(iv) to provide for registration, electronically or otherwise, of every establishment employing ten or more employees, applies, within such time and in such manner as the Central Government may further provides for an option for cancellation of registration by any establishment if its business activities are in the process of closure, subject to the conditions as may be prescribed by the Central Government;

(v) constitution of various social security organisations for the administration of the Code, namely,

(a) the Central Board of Trustees of the Employees' Provident Fund Scheme, 1948;

(b) the Employees' State Insurance Corporation (Corporation),

(c) the National Social Security Board for Unorganised Workers (Board),

(d) the State Unorganised Workers' Social Security Board and

(e) the State Building Workers Welfare Boards;

(vi) to provide that the medical education institutions and training institutions for the Employees' State Insurance Corporation may be run by the Corporation itself or on the request of the Central Government, any State Government, any Public Sector Undertaking of the Central Government or the State Government or any other body notified by the Central Government;

(vii) to empower the Central Government to frame schemes for unorganised workers and platform workers and the members of their families for providing benefits under the Employees' State Insurance Corporation;

(viii) provisions for maternity benefits such as prohibition from work, provision of nursing breaks, crèche facility, claim for maternity benefits;

(ix) to empower the Central Government, by notification, to assign administration of any other enactment or scheme relating to social security to organisations and the expenses towards such additional work shall be borne by the Central Government;

(x) to empower the Central Government to frame schemes for the purpose of providing security benefits to self-employed workers or any other class of persons;

(xi) to empower the Central Government to specify by notification the contributions to the Employees' Provident Fund Scheme and the period for which contributions shall be payable for any class of employee;

(xii) to provide for appeal against an order passed by any authority relating to the assessment of dues and levy of damages relating to Employees' Provident Fund after depositing with Social Security Organisation concerned, twenty-five per cent of the dues from him as determined by the authority against whose order the appeal has been filed;

(xiii) to provide that in the case of an employee employed on fixed term, the employer shall pay gratuity on pro rata basis and not on the basis of five years;

(xiv) to make provision for payment of cess by employer in case of casual work, payable under Chapter VIII on the basis of his self-assessment;

(xv) to provide for registration of every unorganised worker, gig worker on the basis of self-declaration electronically or otherwise, along with such identification number, in such form and in such manner, containing such information as may be specified by the Central Government;

(xvi) to empower the Central Government by order, to defer or reduce the employee's contribution, or both, payable under Chapter III or Chapter IV for a period up to three months at a time, in respect of establishment to which the Bill, in the case may be, applies, for whole of India or part thereof in the event of a natural disaster;

(xvii) to provide for establishment and maintenance of separate fund for the welfare of unorganised workers, gig workers and platform workers from the amount received from the composition of offences under the Bill or any other laws.

6. The notes on clauses explain in detail the various provisions contained in the Bill.

7. The Bill seeks to achieve the above objectives.

SANTOSH KUMAR GANGWAR.

NEW DELHI;
The 15th September, 2020.

Finin2min clause-by-clause decode

1. Legal test 1
2. Repeal does not erase accrued rights, liabilities, investigations or valid subordinate instruments saved by the Code and notifications.
3. Implementation control
4. Trigger
5. Document the facts that activate section 164: repeal and savings.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

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

Practical example

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

Controls and evidence

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

Consequence, remedy and limitation

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

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: [section 164](#).

Rules, forms, registers, portals and due dates

Rule Subject		Text/control status
64	Rule 64 — Establishment and administration of Social Security Fund	Source-controlled mapping
65	Rule 65 — Eligibility conditions for grant of exemption	Source-controlled mapping
66	Rule 66 — Time limit for Central Board or Corporation to provide views on application for exemption	Source-controlled mapping
67	Rule 67 — Terms and conditions for compliance of exempted establishment	Source-controlled mapping
68	Rule 68 — Terms and conditions for management of trust	Source-controlled mapping
69	Rule 69 — Manner of determining misuse of any benefit by an establishment or by any other person under section 148	Source-controlled mapping
61	Rule 61 — Proceedings after transfer of matters	Source-controlled mapping
62	Rule 62 — Transfer of records or money	Source-controlled mapping
1	Rule 1 — Short title and commencement	Source-controlled mapping

Rule Subject	Text/control status
Rule 60 — Rules to give effect to arrangements with other countries for transfer of money paid as compensation under section 159	Source-controlled mapping

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

Notifications and effective-date history

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

Old-law/new-Code concordance

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

Predecessor law

Payment of Gratuity Act, 1972

Cine Workers Welfare Fund Act, 1981

BOCW Welfare Cess Act, 1996

Unorganised Workers' Social Security Act, 2008

Transition control

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

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

Three-owner sign-off

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

Binding and highly relevant case-law principles

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

Decision

Regional Director, ESI Corporation v. Ramanuja Match Industries

Principle and present-use caution

Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.

Decision

Organo Chemical
Industries v. Union of India

Jeewanlal (1929) Ltd. v.
Appellate Authority

Municipal Corporation of
Delhi v. Female Workers

Principle and present-use caution

Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.

Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.

Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

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

Practical transaction application

Use the chapter in hiring, payroll migration, contractor onboarding, M&A diligence, business transfer, employee exits, death/injury claims, gratuity, maternity, gig/platform arrangements and benefit-fund reconciliations. Test coverage and contribution periods at employee and establishment level.

Authority, consent and execution controls

Assign responsibility among the employer, principal employer, payroll owner, authorised officer, nominee/claimant, social-security organisation and competent authority. Board approval or employee consent does not replace statutory registration, contribution, nomination, deposit or claim procedure.

Stamp duty and registration alerts

Contribution records and statutory returns ordinarily do not require registration, but nominations, settlements, assignments, security documents and business-transfer instruments may have separate State stamp or registration implications. Preserve the distinction between benefit filing and instrument validity.

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 employee master, wage base, contribution file, challan, bank debit, return, nomination and benefit claim. For exits, deaths, injuries and transfers, create an event-date checklist with owner, statutory clock, documentary dependency and payment evidence.

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 designated social-security authority, competent authority, tribunal or appellate forum. Track assessment, determination, recovery, benefit rejection and appeal dates independently; a contractual forum clause cannot defeat the statutory remedy.

Arbitration and mediation interface

Mediation may narrow factual or computation disputes but cannot waive mandatory contributions, statutory benefit eligibility, recovery powers or offences. Any settlement must identify what remains subject to authority approval or statutory adjudication.

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.

Finin2min Q&A

Which law and version should be applied?

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

How is the appropriate Government identified?

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

Can a company policy override the statutory protection?

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

What evidence should be retained?

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

Do the Central Rules apply to every establishment?

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

How should a historical event be tested?

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

What happens when portal practice conflicts with the statute?

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

Can criminal and monetary consequences arise together?

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

Is a contractor arrangement enough to shift liability?

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

What is the first professional review step?

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

What is the operational focus of section 141 - Social Security Fund?

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

What is the operational focus of section 142 - Application of Aadhaar?

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

What is the operational focus of section 143 - Power to exempt establishment?

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

What is the operational focus of section 144 - Power to defer or reduce?

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

What is the operational focus of section 145 - Liability in case of transfer of establishment?

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

What is the operational focus of section 146 - Members, officers and staff to be public servants?

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

What is the operational focus of section 147 - Protection of action taken in good faith?

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

What is the operational focus of section 148 - Misuse of benefits?

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

[← Previous: Employment information](#)[Next: Preliminary →](#)

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