



# DECODING THE NEW LABOUR CODES

MAY 2021



## What is changing in 2021?

The four New Labour Codes enacted by the Government of India are most likely to come into effect soon. Add that to what Madam Finance Minister, Nirmala Sitharaman, presented at the general budget at Lok Sabha on February 1, 2021, which was the first-ever unprinted budget, and you have yourself quite a few changes to get acquainted to. So, here is a breakdown of all the changes that will come into effect.

The Indian Parliament passed three labour codes recently — on industrial relations; occupational safety, health, and working conditions; and social security — proposing to simplify the country's archaic labour laws and provide impetus to economic activity without compromising on the workers' benefits. These labour codes can have a transformative impact on labour relations in India. Along with the 'Code on Wages Act-2019,' these can significantly ease the conduct of business by amalgamating a plethora of Central and State laws on labour.

The labour codes were adopted on the recommendations of the Second National Commission on Labour (2002), which suggested consolidating 100 State laws and 40 Central laws across industries, occupations, and regions.

## What are the 4 New Labour Codes?

To simplify and rationalize the existing 29 labour laws that govern the relationship between workers, employing entities, trade unions, and the Government, 4 new labour codes have been enacted:

**THE CODE ON WAGES, 2019**

**THE CODE ON SOCIAL SECURITY, 2020**

**THE OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS CODE (OSH), 2020**

**THE INDUSTRIAL RELATIONS CODE, 2020**

# Here is what you need to know about some of the key changes:

1

## Effective date of implementation of the labour codes:

The four labour codes were earlier set to be effective from April 1, 2021. Since labour is a concurrent subject under the Constitution of India, both the Centre and the States would have to notify rules under the codes to bring those into force in their respective jurisdictions. However, the delay on the States' part in finalizing the rules has led the Government to delay the implementation of the codes. The four labour codes will not come into effect from April 1 as proposed earlier, and the revised date is yet to be notified.

### What does it mean for organizations?

Utilize this time to assess the impact of the four labour codes on the organization's policies, costs, and IT systems, and create internal awareness on what is expected to change. Additionally, audit and restructure (if required) employees' salaries in accordance with the new Code on Wages.

2

## Definition of Employee & Worker

'Employee' is a person engaged for skilled, semi-skilled, unskilled, manual, operational, supervisory, managerial, administrative, technical, clerical or any other work. "Employee" is a general term denoting every person employed for hire or reward under another person. Thus, it presupposes the existence of a contract of employment between them that will regulate their relationship as employer and employee. So, the term has no distinction as to the capacity of employment or sometimes even the quantum of salary or wages received. It excludes an apprentice as defined under the Apprentices Act, 1961 and members of the armed forces of the Union.

A 'worker' is defined as a person who performs manual, unskilled, skilled, technical, operational, clerical, or supervisory work and excludes a person in a managerial and supervisory category earning over INR 15,000 per month as per the Code on Wages. Under the Occupational Safety Health and Working Conditions Code, 2020, and the Industrial Relations Code 2020, this threshold is INR 18,000.

In a nutshell, 'employees' form a larger set covering all employed persons, including workers.

3

## Definition of Wage

"Wages" means all remuneration, whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed, which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of their employment or of work done in such employment.

The Code of Wages defines wages in three parts with regards to the remuneration components: inclusion, specified exclusions, and conditions which limit the quantum of exclusions.

- a. **Inclusions:** Wages cover all remuneration (salaries, allowances or otherwise) expressed in terms of money or capable of being so expressed, and includes basic pay, dearness allowance, and retaining allowance (if any).

**Please note:** Retaining Allowance is "allowance payable for the time being, to an employee of any factory or other establishment during any period in which the establishment is not working, for retaining their services."

**b. Exclusions:**

- i. bonus payable under any Law, which does not form part of remuneration payable under the terms of employment
- ii. house rent allowance (HRA)
- iii. conveyance allowance/value of any travelling concession
- iv. value of house accommodation
- v. supply of light, water, medical attendance, or other amenity/service excluded from the computation of wages by a general or special order of the appropriate Government
- vi. commission
- vii. overtime allowance
- viii. contribution to PF/pension (including interest accrued thereon, if any)
- ix. remuneration payable under any award or settlement between the parties
- x. amount paid to defray special expenses entitled
- xi. gratuity
- xii. retrenchment compensation/other retirement benefits/ex-gratia on termination of employment

The excluded components (listed above from i to x), wherein the aggregate exceeds 50%, of the all remuneration calculated under this clause, the amount which exceeds such one - half, shall be deemed as remuneration and shall be accordingly added in wages under this clause.

Remuneration in kind (given in lieu of the whole or part of the wages) to the extent it does not exceed 15% of the total wages shall be included in the above definition of 'wages.'

**c. Condition limiting Quantum of Exclusion:** Specified exclusions may not exceed 50% of all remuneration.

**Please note that:**

- Short term incentives/Variable pay/Performance bonus – maybe considered as part of wages, as they qualify as part of remuneration and no specific exclusion is specified.
- Special allowance - maybe considered as part of wages, as it qualifies as part of remuneration.
- Shift allowance – may not be part of wages since it is usually paid to only those who work in shifts, and hence, qualifies under “any sum paid to the employed person to defray special expenses entailed on them by the nature of their employment,” classified as exclusion.
- Clarity awaited on Long Term Incentives such as ESOPs, stock awards, and tax borne by the employer.

**What does it mean for organizations?**

As per the changes made to the definition of wages, the Basic Pay, Dearness Allowance, and Retaining Allowance will need to make up 50% or more of the overall remuneration of an employee. This may potentially increase the Basic Pay, used as the base for the calculation of, and resulting increase in, the Provident Fund, Gratuity and other Retirals. This would reduce the in-hand salaries for employees in the short run and cause an overhead for employers on account of higher Gratuity, PF contributions and other Retirals.

For executive salaries, especially in the higher brackets, allowances constitute 70-80% of total compensation. The new definition may do away with the current practice of structuring salaries with higher allowances to lower social security contributions.

Once this is enforced, the wage bill and long-term provisions for most employers are likely to go up by 10-12%. Organizations whose basic pay to gross pay ratio is much lower than 50%, will see a significant impact on their wage bill. The typical basic pay to gross pay ratio is in the range of 30-50% across industries. Therefore, all organizations that have a basic pay to gross pay ratio of less than 50% maybe adversely impacted through higher payroll costs. Employers may also want to audit their current pay structures to comply with the impending changes and avoid cost burdens and penalties.

## 4

### Time Limit for Payment of Wages

- a. **Daily:** at the end of the shift
- b. **Weekly:** on the last working day of the week (before the weekly holiday)
- c. **Fortnightly:** before the end of the 2nd day after the end of the fortnight (for example, if employees work from Monday the 1st to Sunday the 14th, including weekly time off, the salaries must be credited on or before Tuesday the 16th of that month)
- d. **Monthly:** before the expiry of the 7th day of the succeeding month (for example, if employees work from Friday the 1st to Saturday the 31st, including weekly time off, the salaries must be credited on or before Sunday the 7th of the next month)

## 5

### Determination of Bonus

Employees will be entitled to an annual bonus in case their wages do not exceed a specified monthly amount, which stands at INR 21,000 currently, under the Payment of Bonus Act, 1965. The annual minimum bonus will be at least 8.33% of the wages, or INR 100, whichever is higher.

If the allocable surplus exceeds the total minimum bonus payable to employees, a part of the gross profit must be distributed between the employees in proportion to their annual wages. An employee can receive a maximum bonus of 20% of their annual wages.

## 6

### Settlement upon Resignation/Retrenchment of Employee

When an employee is removed, dismissed from service, retrenched, has resigned from service, or become unemployed due to closure of the establishment, the wages payable will need to be paid within 2 working days of termination.

#### What does it mean for organizations?

In a remote working scenario, organizations may prioritize the payment of wages by gearing processes for an expedited full and final settlement. It may be a good practice to calculate the dues in advance, possibly at the time of resignation from the employee, so that dues may be disbursed within the stipulated time.

## 7

### Working Hours

- a. 8 hours of daily work for all workers; period of work including rest interval and spread over to be notified.
- b. Notice of periods of work to be given by all establishments.
- c. The spread over of the hours of work of the employee shall not exceed 12 hours in any day.

#### What does it mean for organizations?

Business hours may have to be capped at 48 hours per week (8 hours \* 6 days).

## 8

### Rest Day

- a. Provide for a day of rest in every period of seven days which shall be allowed to all employees and for the payment of remuneration in respect of such days of rest.
- b. Provide for payment for work on a day of rest at a rate not less than the overtime rate.

#### What does it mean for organizations?

Review existing policies on compensatory off.

## 9

### Night Shift Provision for Women

The Occupational Safety, Health, & Working Conditions Code has made provision for employing women in the night shift before 6 AM and beyond 7 PM, with their consent and subject to conditions relating to safety, holidays, and working hours or any other prescribed condition, which shall also be approved by the central or state Government.

#### **What does it mean for organizations?**

Women may now be deployed in night shifts, especially relevant for BPO/IT operations.

## 10

### Payment of Overtime

The overtime rate shall not be less than twice the normal rate of wages and shall be paid for every hour or for part of an hour of excess work.

#### **What does it mean for organizations?**

Define overtime policies for all employees across levels/functions.

## 11

### Leave Encashment

No worker in an establishment shall work for more than six days a week, except as provided for by the Code. Every worker shall be entitled to one day of leave for every 20 days of work per calendar year, when work has been done for 180 days.

## 12

### PF Payment

A major reform in the Employees Provident Fund scheme is the incorporation of limitation period of five years for initiation and two years for concluding enquiries. Aadhaar-based registration is mandatory. All establishments having 20 or more workers will come under the purview of EPF. Systems have been designed for covering the category 'self-employed' or any other category under the purview of the EPF scheme.

#### **What does it mean for organizations?**

Currently, there is a catch. With no definition of thresholds in the New Labour Codes, an employer is only required to contribute 12% of at least INR 15,000 as Provident Fund contribution, where the salary is more than INR 15,000 under the Employees' Provident Fund Scheme, 1952. This scheme will continue to apply for a year after the Code on Social Security comes into force. Only employees with salaries less than INR 15,000 will see an immediate impact.

PF contributions of both employees and employers may go up. Take-home pay of many executives may decrease as PF contributions go up. But in the long run, most changes will result in savings with marginal deductions on interest income for Provident Fund; the benefits will outweigh the initial hardship for employees.

## 13

### Employees' Deposit Linked Insurance

The Government introduced the Employees' Deposit Linked Insurance Scheme in 1976 (EDLI Scheme) under the EPF Act. The objective of this scheme is to provide income security to the family of a private sector employee in the event of an unfortunate death of that employee. It is a statutory life insurance scheme that covers all active members of the employees' provident fund covered under the EPF Act. The benefit under this scheme is based on the monthly wages (basic + dearness allowance) and/or the average balance in the member's PF account, subject to minimum and maximum limits.

**Eligibility Criteria for EDLI** - Following persons are eligible to claim insurance benefits under the EDLI Scheme:

- a. Members of the family (nominees) nominated under EPF scheme.
- b. In case of no nomination, all members of the family will share the benefits equally.
- c. In case of no family and no nomination, legal heir.

### What has changed recently?

The Employees' Provident Fund Organisation (EPFO) recently hiked the death insurance benefits for subscribers under the EDLI scheme. The maximum benefit under the scheme has also been increased to INR 7 lakhs from INR 6 lakhs. These new limits will be in effect for three years from April 28, 2021.

### Salient Features of EDLI

- The insurance benefits can be availed by the nominees, family members or legal heirs of the deceased member.
- Members of EPFO are automatically enrolled under the EDLI scheme.
- An EPFO member is covered by the EDLI scheme only as long as they are an active member of the EPF. Their family/heirs/nominees cannot claim it after they leave service with an EPF registered company.
- The employer must make the contribution for EDLI, and no portion can be deducted from the employee's salary.
- The claim amount under EDLI is
  - The accumulated amounts under the fund
  - 30 times the average monthly wages in the past 12 months
  - 50% of the average balance of the deceased employee's EDLI fund. The assurance Benefit is subject to a minimum amount of INR 2,50,000 and a maximum of INR 7,00,000
- The contribution payable by an employer is calculated on the basis of Basic + Dearness Allowance of the employee (including cash value of any food concession) and retaining allowance (if applicable). Monthly wages here are capped at INR 15,000.
- The minimum benefit will not be less than INR 2,50,000, if the employee has continuously worked for 12 months with that employer.
- The employer can opt out of the scheme in case it takes a higher paying life insurance scheme for employees.

### What does it mean for organizations?

The EPF Act allows some organizations to opt out of the EDLI scheme, provided they meet certain conditions. If companies choose life policies for their employees from other insurers that are more attractive than the EDLI, employees of such establishments, without any separate contribution or payment of premium, can enjoy those benefits without the EDLI. Firms that opt for group term insurance plans tend to opt out of the EPFO's EDLI scheme.

With the onslaught of the pandemic, there is a strong impetus across the industry to enable social security benefits for their employees to alleviate their financial insecurities. While nothing can replace the loss caused by the death of a loved one, monetary support would help meet the immediate financial needs of the family, especially if the deceased was the (primary/sole) bread winner. Hence, organizations may consider contribution to EDLI, if they do not already provide life policy or term insurance to their workforce.

Here is a snapshot of employee and employer contribution for various EPFO schemes.

EPFO Scheme	Employee's Contribution	Employer's Contribution
EPF	12 % of Basic + DA	3.67% of Basic + DA
EPS	N/A	8.33 % of Basic + DA or ₹ 1250
EDLI	N/A	0.5% (subject to a maximum of ₹ 75)

## 14

### Gratuity Payment

Permanent employees would be eligible for gratuity after completion of five years as it currently exists under the payment of gratuity act while fixed-term employees will have no such benefits. Fixed term employees will be paid on the basis of their tenure of employment of one year with the organization. The code on social security has fixed different thresholds with respect to eligibility for gratuity of permanent and fixed-term employees. The completion of continuous service of 5 years shall not be necessary in cases of termination due to death, or expiration of fixed-term employment. In such cases, the employer shall pay gratuity on a pro-rata basis.

#### What does it mean for organizations?

Gratuity is calculated on the basis of basic pay, which may go up. Gratuity payout hike will increase the cost impact for employers when it comes to CXOs. And CXOs will see an increase in their net income from gratuity by almost 1-1.5 times, thanks to this new Code on Wages.

## 15

### Employees' State Insurance (ESI)

ESI scheme will apply to establishments employing 10 or more employees and where the beneficiaries' monthly wage does not exceed INR 21,000.

In case of a pandemic, epidemic or a national disaster, the Central Government can make changes to the employer's or the employee's contribution under Employees' State Insurance for up to three months.

#### What does it mean for organizations?

If the employer fails to pay ESI contributions, the ESIC (Employee's State Insurance Corporation) may pay the benefits to the employee and recover the capitalized value of the benefit, including the contribution amount, interest and damages, as an arrear of land revenue or otherwise, from the employer.

## 16

### Inclusion & Diversity

The Code on Wages prohibits any gender discrimination among employees, who have the same or similar nature of work. The prohibition also extends to the discrimination on the grounds of sex while recruiting any employee. The Occupational Safety, Health, & Working Conditions Code brings in:

- a. **Gender equality** and empowers the women workforce. Women will be entitled to be employed in all establishments for all types of work and, with consent, can work before 6 AM and beyond 7 PM, subject to such conditions relating to safety, holidays, and working hours.
- b. **Recognition of the rights of transgenders** - It makes it mandatory for industrial establishments to provide washrooms, bathing places, and locker rooms for male, female, and transgender employees.

## 17

### Standing Order Threshold for Industrial Establishments

Employers of industrial establishments such as factories, mines, or plantations, with at least 300 workers, are mandatorily required to take prior permission of the central or state Government before lay-off, retrenchment or closure. A fine of INR 1,00,000, which may extend up to INR 10,00,000, is leviable on any person who contravenes this provision.

#### What does it mean for organizations?

The applicability threshold for the Standing Orders has increased from 100 to 300 employees. This means organizations within 100-300 headcount will not be required to comply with regulations governing employment, shift working, types of leaves, termination, cases of misconduct, amongst others.



## 18

### Fixed Term Employees

Employer can keep Fixed Term Employees (FTE) for a specific duration and retrenchment compensation is not required to be paid. These FTE will be entitled to the same salary or social security as a regular employee.

- a. A fixed term employee will get all statutory benefits like ESI, EPF, bonus, wages, etc., at par with regular employees who take up same or work of a similar nature.
- b. Termination of the service of a worker as a result of completion of tenure of fixed term employment would not be considered a retrenchment.
- b. The employee would be eligible for gratuity if they render service under the contract for a period of one year.

## 19

### Gig and Platform Workers

- a. "Gig worker" means a person who performs work or participates in a work arrangement and earns from such activities outside of traditional employer-employee relationship. Gig workers are in independent arrangements; they are freelancers, workers who are employed on project-based work and short-term gigs.
- b. Platform workers earn money by providing specific services, including food delivery services. "Platform worker" means a person engaged in or undertaking platform work. "Platform work" means a form of employment in which organizations or individuals use an online platform to access other organizations or individuals to solve specific problems or to provide specific services in exchange for payment.

The Social Security Code defines suitable social security schemes relating to life and disability cover, accident insurance, health and maternity benefits, old age protection, crèche, and any other benefit as may be determined by the Central Government for Gig and Platform Workers. Gig workers and unorganized sectors will also be able to link with ESIC.

## 20

### Maternity benefits

In addition to maternity benefit in terms of paid leaves, every woman is entitled to medical bonus of up to INR 3,500 (if pre-natal confinement and post-natal care is not provided by the employer). Maternity benefit will apply to all women employees whether employed directly or through a contractor (CEO and housekeeping alike).

## 21

### Contract Labour

A worker who is deemed to be employed in, or in connection with, the work of an establishment when they are hired or in connection with such work:

- a. by or through a contractor
- b. with or without the knowledge of the principal employer and
- c. includes inter-state migrant worker
- d. but does not include a worker (other than part-time employee) who is regularly employed by the contractor for any activity of their establishment and
- e. their employment is governed by mutually accepted standards of the conditions of employment (including engagement on a permanent basis), and
- f. gets periodical increment in the pay, social security coverage, and
- g. other welfare benefits in accordance with the law for the time being in force in such employment.

#### What does it mean for organizations?

Principal employer will need to provide welfare facilities where the contract labour is deployed. Principal employer shall also be liable to make payment of wages to the contract labour deployed by them.

## 22

### Expatriate Employees

Expatriate employees generally get assignment-specific allowances such as Spousal Assistance Allowance, Hardship Allowance, Children Education Allowance, Assignment Premium, etc., and these allowances maybe considered under "any sum paid to the employed person to defray special expenses entailed on them by the nature of their employment," classified as an exclusion. Therefore, the company may consider restructuring the allowances components accordingly.

#### What does it mean for organizations?

Expatriate employees generally come to India on a fixed term basis and therefore, they may qualify as a "Fixed term employee," and accordingly, may be eligible for gratuity on completion of employment with the Indian company. That may potentially push up the cost of assignments including short term assignments.

## 23

### Dues payout in the event of a death of an employee

Any dues of employees, due to their death or on account of whereabouts being unknown, that could not be paid to the nominee of the employee until the expiry of three months from the date the amount had become payable, shall be deposited by the employer with the Deputy Chief Labour Commissioner (Central) having jurisdiction.

## 24

### Grievance Redressal

Every industrial establishment **employing 20 or more workers** will have one or more **Grievance Redressal Committees** for resolution of disputes arising out of employees' grievances. Women's participation is required on the committee.

## 25

### Grievance Redressal

The Code on Social Security defines and provisions for a career centre. A career centre implies any office including employment exchange, place or portal established and maintained as prescribed by the Central Government for providing career services (including registration, collection, and furnishing of information, either by the keeping of registers manually, digitally, virtually or through any other mode) which may relate to:

- i. persons who seek to employ employees
- ii. persons who seek employment
- iii. occurrence of vacancies and
- iv. persons who seek vocational guidance and career counselling or guidance to start self-employment.

The code empowers the Government to notify establishments to publish vacancies to career centres before such vacancies are filled.

In addition, every employer who has retrenched a worker shall, within ten days at the time of retrenching the worker, shall electronically transfer an amount equivalent to 15 days of last drawn wages to the account maintained by the Central Government. The fund so received shall be transferred by the Central Government to each worker or workers' account electronically within forty-five days of receipt of funds from the employer, and the worker shall utilize such amount for their reskilling. This will be termed as "Reskilling Fund." The employer shall also submit the list containing the names of each worker retrenched, the amount equivalent to 15 days of wages last drawn by each worker, along with their bank account details to enable the Central Government to transfer the amount into their respective accounts.

## General Welfare Guidelines

The Occupational Safety, Health, & Working Conditions code spells out duties of employers and employees, and envisages safety standards for different sectors, focusing on the health and working condition of workers.

- Bathing places, locker rooms, and restrooms for male, female and transgender employees to be provided separately.
- Place for keeping clothes and provision for drying of wet clothing.
- Sitting arrangements for those employees who are obliged to work in extended standing positions.
- General welfare facilities like, canteen, crèche, etc., to be provided by all establishments for all employees. The code provides a threshold of workers for canteen and crèche as 100 and 50 respectively, including contract workers.

## What has changed due to Budget 2021?

To curtail the large sums of individual contributions to Provident Fund, the interest income of the Provident Fund, which was thus far non-taxable, will now be taxable for individual contributions higher than INR 2.5 Lakhs. For example, if an employee contributes INR 3,00,000 every year, including voluntary contributions if any, the interest received on the amount above the limit, INR 50,000 becomes taxable.

This move by the Government is expected to impact less than 1%, approximately 0.27%, of the Employee Provident Fund subscribers, who fall under the High-Net-Worth category.

## Recommended Action Steps for Employers

It is vital for each organization to have a thorough analysis of their employees' compensation structures, HR and payroll policies to identify and realign their policies with various requirements under the new labour Codes. It is equally important to have a process ownership structure in place and align internal departments, management, and other stakeholders to ensure smooth transition.

- Finance, HR, Legal, and Tax leaders may take the lead in interpreting the code and assessing the financial impact.
- Involve the leadership team to review the financial and tax impact of the proposed code.
- Connect with the payroll team or vendor to get an estimate of wage cost impact, if any.
- Review realigned HR policies and other relevant documents, restructured compensation structures, payroll tax workings, revised gratuity payouts, social security contribution, maternity benefits, medical insurance, minimum wages-related calculations, etc.
- Create communication touch points with respect to key metrics and review document templates for key data flow between different functions.
- Assess technology readiness. Where required, work with IT and MIS (Management Information Systems) teams of the company to identify and suggest changes in information flow/reporting for compliance with new labour codes.
- Provide a summary of 'Dos and Don'ts' to be followed and create a compliance handbook.
- Incorporate labour codes' impact on the bonus and merit increments.
- Share updates on the key ongoing changes and highlight the impact to various internal and external stakeholders.

## Zinnov POV

While the newly enacted Codes have certainly brought in some novel provisions and improvements, the changes are incremental at best. The overall labour law landscape won't be consolidated and will continue to have different state and central laws. A common 'wage' definition will also take away some of the ambiguities under the current laws, although this will come with a higher cost burden for employers. For e.g., gratuity payments may now have to be made on gross wages instead of basic salary alone, and PF and other contributions might have to consider at least 50% of the remuneration. Changes to the contract labour definition are a mixed bag – while fewer categories of vendor-supplied staff will be covered under the definition of contract labour, it will also be much harder to engage contract staff in core activities. There will also be greater acceptance of fixed term employment engagements, while gig/platform workers are being promised access to social security.

One has to wait for schemes and rules to be notified by the Government in this regard to analyze the larger implications of these changes on their workforce and overall cost to the company. However, companies should keep a closer watch on these developments and the aspects highlighted above. Companies may start revisiting the existing salary structure of employees in order to understand the potential impact it may have on their workforce, and they may need time to prepare for amending their existing payroll systems in order to be compliant under the new Code.

The upcoming year will see many of these changes being formalized and implemented. In the meantime, employers should actively start reviewing their contracts and policies to adapt to the updated regime at the earliest opportunity.

# Appendix

**NEW CODE** THE CODE ON WAGES, 2019

**EXISTING  
LABOUR LAWS**

- The Payment of Wages Act, 1936
- The Minimum Wages Act, 1948
- The Payment of Bonus Act, 1965
- The Equal Remuneration Act, 1976

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**NEW CODE** THE CODE ON SOCIAL SECURITY, 2020

**EXISTING  
LABOUR LAWS**

- The Employees' Compensation Act, 1923
- The Employees' State Insurance Act, 1948
- The Employees Provident Fund and Miscellaneous Provisions Act, 1952
- The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959
- The Maternity Benefit Act, 1961
- The Payment of Gratuity Act, 1972
- The Cine Workers Welfare Fund Act, 1981

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**NEW CODE** THE OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS (OSH) CODE, 2020

**EXISTING  
LABOUR LAWS**

- The Factories Act, 1948
- The Plantations Labour Act, 1951
- The Mines Act, 1952
- The Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955
- The Working Journalists (Fixation of Rates of Wages) Act, 1958
- The Motor Transport Workers Act, 1961
- The Beedi and Cigar Workers (Conditions of Employment) Act, 1966
- The Contract Labour (Regulation and Abolition) Act, 1970
- The Sales Promotion Employees (Conditions of Service) Act, 1976
- The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979
- The Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981
- The Dock Workers (Safety, Health and Welfare) Act, 1986
- The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996

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**NEW CODE** THE INDUSTRIAL RELATIONS CODE, 2020

**EXISTING  
LABOUR LAWS**

- The Trade Unions Act, 1926
- The Industrial Employment (Standing orders) Act, 1946
- The Industrial Disputes Act, 1947

This document may be considered as information only, which may or may not get amended in the future, based on the decision of Central and State jurisdictions. This may not be considered as the final legal stand based on which any implementations or actions be carried upon by any organization, until we receive the final Gazette notification with complete clarifications on the observations mentioned.

