

# **CONTENTS**

## **THE CODE ON WAGES, 2019**

### **CHAPTER I**

#### **PRELIMINARY**

- |  |     |
|--|-----|
| 1. Short title, extent and commencement                                  | 1.1 |
| 2. Definitions   | 1.1 |
| 3. Prohibition of discrimination on ground of gender                     | 1.5 |
| 4. Decision as to disputes with regard to same or similar nature of work | 1.6 |

### **CHAPTER II**

#### **MINIMUM WAGES**

- |  |      |
|--|------|
| 5. Payment of minimum rate of wages                              | 1.6  |
| 6. Fixation of minimum wages                                     | 1.6  |
| 7. Components of minimum wages                                   | 1.7  |
| 8. Procedure for fixing and revising minimum wages               | 1.8  |
| 9. Power of Central Government to fix floor wage                 | 9    |
| 10. Wages of employee who works for less than normal working day | 9    |
| 11. Wages for two or more classes of work                        | 9    |
| 12. Minimum time rate wages for piece work                       | 9    |
| 13. Fixing hours of work for normal working day                  | 9    |
| 14. Wages for overtime work                                      | 1.10 |

### **CHAPTER III**

#### **PAYMENT OF WAGES**

- |   |      |
|---|------|
| 15. Mode of payment of wages                          | 1.10 |
| 16. Fixation of wage period                           | 1.11 |
| 17. Time limit for payment of wages                   | 1.11 |
| 18. Deductions which may be made from wages           | 1.11 |
| 19. Fines   | 1.13 |
| 20. Deductions for absence from duty                  | 1.14 |
| 21. Deductions for damage or loss                     | 1.15 |
| 22. Deductions for services rendered                  | 1.15 |
| 23. Deductions for recovery of advances               | 1.15 |
| 24. Deductions for recovery of loans                  | 1.15 |
| 25. Chapter not to apply to Government establishments | 1.16 |

### **CHAPTER IV**

#### **PAYMENT OF BONUS**

- |   |      |
|---|------|
| 26. Eligibility for bonus, etc.                       | 1.16 |
| 27. Proportionate reduction in bonus in certain cases | 1.17 |

28.	Computation of number of working days	1.18
29.	Disqualification for bonus	1.18
30.	Establishments to include departments, undertakings and branches	1.18
31.	Payment of bonus out of allocable surplus	1.19
32.	Computation of gross profits	1.19
33.	Computation of available surplus	1.19
34.	Sums deductible from gross profits	1.19
35.	Calculation of direct tax payable by employer	1.20
36.	Set on and set off of allocable surplus	1.20
37.	Adjustment of customary or interim bonus against bonus payable under this Code	1.21
38.	Deduction of certain amounts from bonus payable	1.21
39.	Time limit for payment of bonus	1.22
40.	Application of this Chapter to establishments in public sector in certain cases	1.22
41.	Non-applicability of this Chapter	1.22
<b>CHAPTER V</b>		
ADVISORY BOARD		
42.	Central Advisory Board and State Advisory Boards	1.23
<b>CHAPTER VI</b>		
PAYMENT OF DUES, CLAIMS AND AUDIT		
43.	Responsibility for payment of various dues	1.25
44.	Payment of various undisbursed dues in case of death of employee	1.25
45.	Claims under Code and procedure thereof	1.26
46.	Reference of disputes under this Code	1.27
47.	Presumption about accuracy of balance sheet and profit and loss account of corporations and companies	1.27
48.	Audit of account of employers not being corporations or companies	1.28
49.	Appeal	1.29
50.	Records, returns and notices	1.29
<b>CHAPTER VII</b>		
INSPECTOR-CUM-FACILITATOR		
51.	Appointment of Inspector-cum-Facilitators and their powers	1.30
<b>CHAPTER VIII</b>		
OFFENCES AND PENALTIES		
52.	Cognizance of offences	1.31
53.	Power of officers of appropriate Government to impose penalty in certain cases	1.32
54.	Penalties for offences	1.32

55. Offences by companies	1.33
56. Composition of offences	1.34

**CHAPTER IX**  
**MISCELLANEOUS**

57. Bar of suits	1.34
58. Protection of action taken in good faith	1.35
59. Burden of proof	1.35
60. Contracting out	1.35
61. Effect of laws, agreements, etc., inconsistent with this Code	1.35
62. Delegation of powers	1.35
63. Exemption of employer from liability in certain cases	1.35
64. Protection against attachments of assets of employer with Government	1.36
65. Power of Central Government to give directions	1.36
66. Saving	1.36
67. Power of appropriate Government to make rules	1.36
68. Power to remove difficulties	1.39
69. Repeal and savings	1.39

**THE CODE ON WAGES (CENTRAL) RULES, 2026**

**CHAPTER I**  
**PRELIMINARY**

1. Short title and commencement	1.41
2. Definitions	1.41

**CHAPTER II**  
**MINIMUM WAGES**

3. Manner of calculating minimum rate of wages	1.42
4. Interval for revision of variable dearness allowance	1.42
5. Hours of work for normal working day	1.43
6. Weekly day of rest	1.43
7. Night shifts	1.44
8. Extent and conditions of working hours for certain categories of employees	1.45
9. Longer wage period	1.45

**CHAPTER III**  
**FLOOR WAGES**

10. Manner of fixing floor wage	1.45
---------------------------------	------

**CHAPTER IV****PAYMENT OF WAGES**

11. Payment of wages to contractual employee	1.45
12. Payment of wages for less than normal working day	1.45
13. Recovery of deductions	1.46
14. Authority for approving acts and omissions	1.46
15. Manner of exhibiting notice specifying acts and omissions	1.46
16. Procedure for imposing fines	1.46
17. Intimation of deduction for absence from duty	1.46
18. Procedure for deduction for damage or loss	1.46
19. Conditions regarding recovery of advance	1.47
20. Deduction for recovery of loans	1.47

**CHAPTER V****PAYMENT OF BONUS**

21. Payment of bonus to contractual employee	1.47
22. Calculation for sixth accounting year	1.47
23. Calculation for seventh accounting year	1.47
24. Computation of gross profits for banking company	1.48
25. Computation of gross profits for other than banking company	1.48
26. Deduction of further sums from gross profit	1.48
27. Manner of carrying forward when allocable surplus exceeds maximum bonus payable	1.48
28. Manner of carrying forward when there is no allocable surplus for payment of minimum bonus	1.48

**CHAPTER VI****CENTRAL ADVISORY BOARD*****A. Procedure of Central Advisory Board***

29. Constitution of the Board	1.48
30. Meeting of the Board	1.48
31. Notice of meetings	1.49
32. Functions of Chairperson	1.49
33. Quorum	1.49
34. Disposal of business of Board	1.49
35. Method of voting	1.50
36. Proceedings of meetings	1.50
37. Summoning of witnesses and production of documents	1.50

***B. Terms of office of members of Board***

38. Term of office of members of Board	1.50
39. Travelling allowance	1.50

40. Officers and staff of Board	1.51
41. Eligibility for re-nomination of members of Board	1.51
42. Resignation of Chairperson and members of Board	1.51
43. Cessation of membership	1.51
44. Disqualification	1.51
<b>CHAPTER VII</b>	
PAYMENT OF DUES, CLAIMS, ETC.	
45. Payment of undisbursed dues to nominees in case of death of employee	1.51
46. Deposit of undisbursed dues in case of death of employee	1.52
47. Manner of dealing with deposit of undisbursed dues	1.52
<b>CHAPTER VIII</b>	
FORMS, REGISTERS AND WAGE SLIP	
48. Returns	1.53
49. Form and procedure for filing claims	1.53
50. Procedure for filing appeal	1.53
51. Form of register, etc.	1.54
52. Wage slip	1.54
53. Manner of holding enquiry	1.54
54. Manner of composition of offences	1.55
<b>FORM I—EMPLOYEE REGISTER</b>	1.56
<b>FORM II—[SINGLE APPLICATION UNDER SUB-SECTION (5) OF SECTION 45] BEFORE THE AUTHORITY APPOINTED UNDER SUB-SECTION (1) OF SECTION 45 OF THE CODE ON WAGES, 2019 (29 OF 2019)</b>	1.57
<b>FORM III—APPEAL UNDER SECTION 49(1) OF THE CODE ON WAGES, 2019 BEFORE THE APPELLATE AUTHORITY UNDER THE CODE ON WAGES, 2019</b>	1.59
<b>FORM IV—REGISTER OF WAGES, OVERTIME, ADVANCES, FINES AND DEDUCTIONS FOR DAMAGE AND LOSS</b>	1.60
<b>FORM V—WAGE SLIP</b>	1.61
<b>FORM VI—APPLICATION UNDER SUB-SECTION (4) OF SECTION 56 FOR COMPOSITION OF OFFENCE</b>	1.62
<b>FORM VII—NOMINATION FORM</b>	1.63
<b>FORM VIII—</b>	1.65
<b>FORM IX—ATTENDANCE REGISTER-CUM-MUSTER ROLL</b>	1.66
<b>APPENDIX A—</b>	1.68
<b>APPENDIX B—COMPUTATION OF GROSS PROFITS</b>	1.69
<b>APPENDIX C—COMPUTATION OF GROSS PROFITS</b>	1.71
<b>APPENDIX D—</b>	1.74

**THE CODE ON WAGES (CENTRAL ADVISORY BOARD)  
RULES, 2021**

**CHAPTER-I**

PRELIMINARY

- |    |                                      |      |
|----|--------------------------------------|------|
| 1. | Short title, extent and commencement | 1.77 |
| 2. | Definitions                          | 1.77 |

**CHAPTER-II**

CENTRAL ADVISORY BOARD

*A. Procedure of Central Advisory Board under sub-section (10) of section 42*

- |     |  |      |
|-----|--|------|
| 3.  | Constitution of the Board                          | 1.77 |
| 4.  | Additional functions of the Board                  | 1.78 |
| 5.  | Meeting of the Board                               | 1.78 |
| 6.  | Notice of meetings                                 | 1.79 |
| 7.  | Functions of Chairperson                           | 1.79 |
| 8.  | Quorum   | 1.79 |
| 9.  | Disposal of business of the Board                  | 1.79 |
| 10. | Method of voting                                   | 1.79 |
| 11. | Proceedings of the meetings                        | 1.79 |
| 12. | Summoning of witnesses and production of documents | 1.80 |

*B. Terms of office of members of the Board under sub-section (11) of section 42*

- |     |   |      |
|-----|---|------|
| 13. | Term of office of members of the Board                    | 1.80 |
| 14. | Travelling allowance                                      | 1.80 |
| 15. | Officers and Staff  | 1.80 |
| 16. | Eligibility for re-nomination of the members of the Board | 1.80 |
| 17. | Resignation of members of the Board                       | 1.80 |
| 18. | Cessation of membership                                   | 1.81 |
| 19. | Disqualification  | 1.81 |

**RECENT NOTIFICATIONS**

1.82-1.98