



କର୍ମଚାରୀ ଭବିଷ୍ୟ ନିଧି ସଂଗଠନ, (ଶ୍ରମ ଏବଂ ରୋଜଗାର ମନ୍ତ୍ରାଳୟ, ଭାରତ ସରକାର),  
କ୍ଷେତ୍ରୀୟ କାର୍ଯ୍ୟାଳୟ, ଭୁବନେଶ୍ୱର, ଭବିଷ୍ୟନିଧି ଭବନ, ୟୁନିଟ୍-୯, ଜନପଥ, ଭୁବନେଶ୍ୱର-୭୫୧୦୨୨  
କର୍ମଚାରୀ ଭବିଷ୍ୟ ନିଧି ସଂଗଠନ, (ଶ୍ରମ ଏବଂ ରୋଜଗାର ମନ୍ତ୍ରାଳୟ, ଭାରତ ସରକାର)  
କ୍ଷେତ୍ରୀୟ କାର୍ଯ୍ୟାଳୟ, ଭବିଷ୍ୟ ନିଧି ଭବନ, ୟୁନିଟ୍-୯, ଜନପଥ, ଭୁବନେଶ୍ୱର - ୭୫୧୦୨୨  
EMPLOYEES' PROVIDENT FUND ORGANISATION,  
(MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA),  
REGIONAL OFFICE, BHAVISYANIDHI BHAWAN,  
UNIT-9, JANAPATH, BHUBANESWAR-751022

E-mail ID : ro.bhubaneswar@epfindia.gov.in, Telephone : 0674-2542266, 2544166



Date: 24 Nov 2025

To  
All Employers of EPF-Registered Establishments

**Sub: Implementation of 4 (Four) Labour Codes w.e.f. 21st November 2025 – reg.**

Madam/Sir

In a historic and landmark decision, the Government of India has notified the enforcement of the following four Labour Codes with effect from 21st November 2025:

1. Code on Wages, 2019
2. Industrial Relations Code, 2020
3. Code on Social Security, 2020
4. Occupational Safety, Health and Working Conditions Code, 2020

These consolidated Codes aim to ensure simplified compliance, transparency, and enhanced social security and welfare benefits for workers across all sectors.

In this connection, a brief overview of the four Labour Codes, along with their key benefits, is enclosed for your kind information and for wide dissemination among all employees of the establishment.

With regards,

(Rajarshi Chakma)  
Regional PF Commissioner-I  
RO Bhubaneswar

# Implementation of Labour Codes

21<sup>st</sup> November 2025

# Overview of the Four Labour Codes

**Out of 44 Central Labour Acts, 12 Acts have been repealed and 29 Labour Acts subsumed into four Codes.**

## **1. Code on Wages, 2019**

- Consolidates 4 laws: Minimum Wages Act, Payment of Wages Act, Equal Remuneration Act, Payment of Bonus Act.
- Uniform definitions of wages, universal minimum wages and timely payment.

## **2. Industrial Relations Code, 2020**

- Consolidates 3 laws: Trade Unions Act, Industrial Employment (Standing Orders) Act, Industrial Disputes Act.
- Simplifies dispute resolution, promotes industrial harmony and improves business environment.

## **3. Social Security Code, 2020**

- Consolidates 9 laws including EPF, ESI, Gratuity, Maternity Benefit, Unorganised Workers' Social Security.
- Extends social security to unorganised workers, gig/platform workers.

## **4. OSH & Working Conditions Code, 2020**

- Consolidates 13 laws governing workplace safety and working conditions.
- Single registration, common license, uniform health & safety standards across sectors.

# Overview of Benefits

Existing Acts		Labour Codes
Sections	1228	480
Rules	1436	351
Registrations	8	1
Licenses	4	1
Forms	181	73
Registers	84	8
Returns	31	1
De-criminalisation	87 (Sections with imprisonment)	22
Improvement Notice	--	New Provision
Compounding	--	New Provision

# Labour Reforms – Pre & Post Comparative

S. No	Pre Labour Reforms	Post Labour Reforms
<b>Formalization of Employment</b>	No mandatory appointment letters.	<b>Mandatory appointment letters</b> to all workers. <ul style="list-style-type: none"><li><i>Written proof will ensure transparency, job security, and formal employment.</i></li></ul>
<b>Social Security Coverage</b>	Limited Social Security Coverage.	Under Code on Social Security, 2020, <b>all workers</b> including <b>gig &amp; platform workers</b> to get <b>social security coverage</b> .
<b>Minimum Wages</b>	Minimum wages applied only to scheduled industries/ employments; large sections of workers remained uncovered.	Under the Code on Wages, 2019, all workers to receive a <b>statutory right of minimum wage payment</b> . <ul style="list-style-type: none"><li><i>Concept of Floor Wage introduced; reducing wage disparity across States and promoting standard of living.</i></li></ul>
<b>Preventive Healthcare</b>	No legal requirement for employers to provide free annual health check-ups to workers.	Employers must provide all workers <b>with a free annual health check-up</b> . <ul style="list-style-type: none"><li><i>Promoting timely preventive healthcare culture .</i></li></ul>

# Labour Reforms – Pre & Post Comparative

S. No	Pre Labour Reforms	Post Labour Reforms
<b>Timely Wages</b>	No compliance for timely payment of wages.	<b>Mandatory</b> for employers to provide <b>timely wages</b> . <ul style="list-style-type: none"><li><i>Provide financial stability, reducing work stress and boosting overall morale of the workers.</i></li></ul>
<b>Women Workforce Participation</b>	Female employment in night shifts and certain occupations was prohibited.	<b>Women are permitted to work at night</b> and in <b>all types of work</b> across all establishments, subject to their consent and required safety measures. <ul style="list-style-type: none"><li><i>Women will get equal opportunities to earn higher incomes – in high paying job roles.</i></li></ul>
<b>ESIC Coverage</b>	ESIC coverage was limited to notified areas and specific industries; establishments with fewer than 10 employees were excluded, and hazardous-process units did not have uniform mandatory ESIC coverage across India.	<b>ESIC coverage and benefits are extended Pan-India</b> – voluntary for establishments with less than 10 employees, and <b>mandatory for establishments with even one employee engaged in hazardous processes</b> . <ul style="list-style-type: none"><li><i>Social protection coverage will be expanded to all workers.</i></li></ul>
<b>Compliance Burden</b>	Multiple registrations, licenses and returns across various labour laws.	<b>Single registration, PAN-India single license and single return</b> . <ul style="list-style-type: none"><li><i>Simplified processes and reduction in Compliance Burden.</i></li></ul>

# Benefits of Labour Codes

# Overview of Benefits- Ease of Doing Business

- **Uniform Definitions:** Wages, Employee, Worker etc.
- **Leveraging technology:** Electronic forms, registers and returns
- **Transparency in enforcement**
  - **Inspector-cum-Facilitator** in place of Inspector
  - **Randomized Web-based Inspection System**
- **Higher female labour force participation**
  - **Right to work** in all roles; **work at night** with consent
  - **Crèche** facility in establishments having **50** or more employees
- **Flexibility in fixing working & overtime hours** to Appropriate Government



# 1. Code on Wages

## Benefits to Employees

- **Statutory right** for minimum wage extended to all employees.
- **Timely payment of wages** including via **electronic transfer**.
- **Prohibits discrimination** on ground of gender in matter relating to wages and recruitment.
- **Statutory Floor Wage** introduced.
- **Allowances exceeding 50%** made **part of Wage**
  - Enhanced maternity benefits, gratuity, EPF, EPS contribution, etc.

## 2. Code on Social Security

### Benefits to Employers

- **Ease of compliance under Employees' Provident Fund (EPF)**
  - Limitation period of 5 years for inquiry in past cases.
  - Assessment orders within 2 years.
  - Power to reopen cases on suo-moto basis abolished.
- **EPF Appeals**
  - Appeal deposit amount reduced from 75% to 25% of assessed liability.

## 2. Code on Social Security

### Benefits to Employees

- **Universalization of Social Security**
  - Gig and Platform workers
  - Unorganized workers
  - ESIC coverage to all establishments
- **Provisions for increased participation of Women Workers**
  - **Work-from-home option** after maternity leave.
  - **Mandatory Crèche Facility** for establishments with 50 or more employees.

# 3. Occupational Safety, Health & Working Conditions Code

## Benefits to Employers

- **Higher Thresholds**
  - Contract labour: 20 → 50 workers
  - Factories with power: 10 → 20 workers
  - Factories without power: 20 → 40 workers
- **Simplified Compliance**
  - Single All-India License valid for 5 Years
  - Deemed approval & renewal of licenses
- **Third-Party Certification for start-ups and class of establishments.**

# 3. Occupational Safety, Health & Working Conditions Code

## Benefits to Employees

- **Formalization** through appointment letters
- **Free annual health check-ups**
- **Inter-State Migrant Worker** includes directly employed or through contractor
- **Universal Occupational Safety & Health**
  - National standards for health & safety
  - Welfare facilities: canteen, medical, etc.

## 4. Industrial Relations Code

Provisions	Benefits to Employees	Benefits to Employers
<ul style="list-style-type: none"><li>• <b>Fixed Term Employment (FTE)</b><ul style="list-style-type: none"><li>✓ No limits on sectors, periods, tenures &amp; employees.</li><li>✓ Workers get same benefits as permanent staff</li></ul></li></ul>	✓	✓
<ul style="list-style-type: none"><li>• <b>Raised Threshold for Retrenchment/Lay-off/Closure</b><ul style="list-style-type: none"><li>✓ 100 to 300 workers in factories, mines &amp; plantations</li></ul></li></ul>	✓	✓
<ul style="list-style-type: none"><li>• <b>Statutory Negotiating Union/Council</b></li></ul>	✓	✓
<ul style="list-style-type: none"><li>• <b>Faster Adjudication of Disputes: Two-Member Tribunal</b></li></ul>	✓	✓
<ul style="list-style-type: none"><li>• <b>Re-skilling Fund</b> for retrenched workers</li></ul>	✓	✗
<ul style="list-style-type: none"><li>• <b>Mandatory 14 days Strike notice</b></li></ul>	✗	✓



श्रम और रोजगार मंत्रालय  
भारत सरकार  
MINISTRY OF LABOUR AND EMPLOYMENT  
GOVERNMENT OF INDIA

# A NEW ERA BEGINS FOR NATION'S WORKFORCE!



The Government has made the  
**4 LABOUR CODES**  
effective

Scan  
This QR



To Connect  
with Us



# LABOUR REFORMS

*for* ATMANIRBHAR BHARAT

## Social Security Coverage



### Pre Labour Reforms

- 🔒 Limited Social Security Coverage



### Post Labour Reforms

- 🔓 Under Code on Social Security, 2020, all workers including gig & platform workers to get social security coverage





# LABOUR REFORMS

*for* ATMANIRBHAR BHARAT

Formalization of Employment



## Pre Labour Reforms

- ❑ No mandatory appointment letters



## Post Labour Reforms

- ✅ Mandatory appointment letters to all workers.
- 📄 Written proof will ensure transparency, job security, and formal employment.





# LABOUR REFORMS

for ATMANIRBHAR BHARAT

## Timely Wages



### Pre Labour Reforms

- ☹️ No mandatory compliance for timely payment of wages



### Post Labour Reforms

- ☹️ Mandatory for employers to provide timely wages
- ⚖️ Provide financial stability, reducing work stress and boosting overall morale of the workers





# LABOUR REFORMS

for ATMANIRBHAR BHARAT

## Minimum Wages



### Pre Labour Reforms

- ✎ Minimum wages applied only to scheduled industries/ employments, large sections of workers remained uncovered.



### Post Labour Reforms

- ✎ Under the Code on Wages, 2019, all workers to receive a statutory right of minimum wage payment.
- 🕒 Concept of Floor Wage introduced; reducing wage disparity across States and promoting standard of living





# LABOUR REFORMS

for ATMANIRBHAR BHARAT

## ESIC Coverage



### Pre Labour Reforms

- ESIC coverage was limited to notified areas and specific industries

Establishments with fewer than 10 employees were excluded

Hazardous-process units did not have uniform mandatory ESIC coverage across India



### Post Labour Reforms

- ESIC coverage and benefits are extended Pan-India voluntary for establishments with less than 10 employees

mandatory for establishments with even one employee engaged in hazardous processes

Social protection coverage will be expanded to all workers



# LABOUR REFORMS

*for* **ATMANIRBHAR BHARAT**

## Compliance Burden



### Pre Labour Reforms

- 🕒 multiple registrations, licenses and returns across various labour laws



### Post Labour Reforms

- 📄 PAN-India single registration, single license, and single return
- 📄 Simplified processes and reduction in Compliance Burden





# LABOUR REFORMS

*for* ATMANIRBHAR BHARAT

## Women Workforce Participation



### Pre Labour Reforms

- Female employment in night shifts and certain occupations was restricted



### Post Labour Reforms

- Women are permitted to work at night and in all types of work across all establishments, subject to their consent and required safety measures
- Women will get equal opportunities to earn higher incomes in high paying job roles

