

**2025**

**HAPPY NEW YEAR**

***Wishing all our esteemed clients and readers a happy and prosperous 2025!!***

# **THE COMPLIANCE WATCH**

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**JANUARY 2025**

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## A RECAP ON 2024: NAVIGATING THE EVOLVING LABOUR LANDSCAPE

BALA HARISH  
VICE PRESIDENT

“Significant changes have occurred in India's labour sector in 2024. From, broader social security nets, to an increase in employee protections, and crucial changes for EPFO members, here is an overview of the key developments:

### • Broader Social Security Coverage:

- **Provident Fund Provision for All:** In a major development towards providing universal social security, the EPF now covers all industries.
- **Emphasis on Gig Workers:** In recognition of the expanding gig economy, Karnataka has taken the initiative to offer social security benefits to gig workers. This includes the introduction of a cess on transactions conducted through aggregator platforms to support the social security of gig workers. The precedence to this was enacted by the state of Rajasthan in 2023.

### • Strengthening Employee Rights:

- **Minimum Wage Hike:** A welcome increase in minimum wages provides a crucial baseline for worker earnings.
- **Enhanced Safety Audits:** The Maharashtra government has implemented stricter safety audit requirements for factories, expanding the scope of mandatory audits to include more establishments and enhancing the qualifications of safety auditors. This move aims to prioritize worker safety by identifying and mitigating potential hazards in workplaces, thereby reducing accidents and occupational injuries.
- **She-Box Portal:** The Union Minister of Women and Child Development launched the new SHE-Box portal on August 29, 2024. The launch of the SHE-Box portal demonstrates the government's commitment to creating a safer and more inclusive working environment for women in India. By providing a centralized and streamlined platform for addressing sexual harassment complaints, the portal aims to empower women and ensure that their concerns are heard and addressed effectively.

### • EPFO Key Developments:

- **Relaxed Withdrawal Limits:** To give members more flexibility, the auto-withdrawal limits under EPF 68J were raised from Rs 50,000 to Rs 1,00,000.
- **Focus on Account Security:** To prevent fraud and safeguard member funds, new rules for inoperative accounts have been implemented
- **Aadhaar No Longer Mandatory for Date of Birth (DOB):** The EPFO has removed the Aadhaar as a valid proof to determine the DOB. An alternative list of acceptable documents is announced by the EPFO body.
- **Para 26(6) of EPF Scheme, 1952:** This permits employees to contribute more than Rs. 15,000 per month to their EPF account with the joint request of the employee and employer. This provision was not enforced earlier and in 2024, there has been a surge in the use of Employment Linked Benefits.
- **EDLI Amendment:** The EDLI Second Amendment Scheme 2024 significantly increases the minimum and maximum insurance cover for eligible employees, providing enhanced financial security to their families in the event of an employee's death.
- **Easing Compliance Burdens:** The government has reduced penalties for delayed contributions to the Employees' Provident Fund, Employees' Pension Scheme, and Employees' Deposit Linked Insurance Scheme to ease compliance burdens.



- **Industry-Specific Updates:**

- **Extended Exemptions:** Under The Karnataka Shops and Establishments (Amendment) Act, 2024, certain establishments are permitted to operate 24/7 with specific conditions.
- **Focus on Construction Workers:** The Ministry of Labour & Employment launched the Building and Other Construction Workers Management Information System (MIS) portal on August 21, 2024. The BOCW MIS portal is a significant step towards improving the welfare of construction workers in India. Providing a centralized platform for data management and service delivery will help ensure that these workers receive the support and benefits they are entitled to.

- **Other Significant Developments:**

- **Compulsory Gratuity Insurance Rules:** The Karnataka government has introduced compulsory gratuity insurance rules, making it mandatory for employers in the state to obtain insurance policies to cover their liability towards paying gratuity to eligible employees.
- **Karnataka HC Ruling:** The Karnataka High Court has ruled that certain provisions in the Employees' Provident Fund (EPF) Act related to 'International Workers' (IWs) are unconstitutional and arbitrary. The court struck down Paragraph 83 of the EPF Scheme, 1952, and Paragraph 43A of the Employees' Pension Scheme, 1995, which dealt with contributions and benefits for IWs. The court found these provisions to be discriminatory and in violation of Article 14 of the Indian Constitution (Right to Equality). The EPFO has acknowledged the Karnataka High Court's judgment and is actively evaluating its course of action.

- **Government Initiatives:** The Employment Linked Incentive (ELI) scheme is a government initiative announced in the 2024 Union Budget to boost employment in India. The scheme aims;

- To provide subsidies to both employers and newly hired employees in the formal sector.
- Specifically targets individuals starting their careers.
- Employers receive subsidies, and employees get financial support and incentives for skill development.

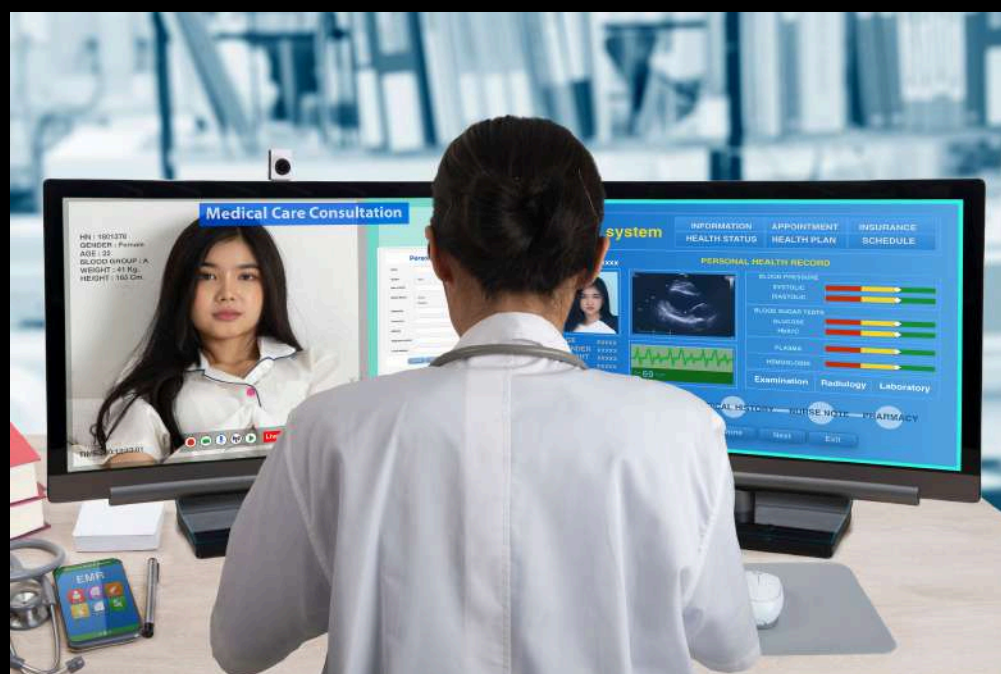
Looking Ahead: As the Indian economy continues to evolve, these legislative and policy shifts will play a crucial role in shaping the future of work. By prioritizing social justice, enhancing worker safety, and strengthening social security nets, India can strive towards a more equitable and inclusive labour market that benefits both workers and businesses.

## **ESIC UPGRADES IT SYSTEMS IN PURSUIT OF IMPROVING ITS SERVICE DELIVERY MECHANISM**

Under the chairmanship of Dr. Mansukh Mandaviya, Union Minister for Labour & Employment and Youth Affairs & Sports, ESIC is constantly working to improve its medical services, other delivery mechanism and upgradation of IT Systems. Union Minister has been constantly monitoring the progress of the ICT delivering mechanism.

## **Increased Use of the Dhanwantari Application**

The Dhanwantari Hospital Information System (HIS) is now being used more widely in ESIC hospitals and dispensaries, with a 40% growth in adoption, enabling healthcare providers to better manage patient care and hospital operations. The connection pool for the concurrent users of the Dhanwantari Module as well as the Insurance Module has been increased very significantly. The ESIC's Dhanwantari Module enables the hospitals and dispensaries, with better availability of patient records, previous case history, etc. thus ensures better patient care. Total number of transactions has increased by 50% since the beginning of the current financial year and is on a linear rise. After enhancing the concurrent users 10 times in the month of September, 2024, the number of incidents reported has decreased to one third. The total number of such incidents raised is only 93 for 1.5 crore transactions.



## **Upgraded IT Infrastructure**

ESIC has also upgraded its IT systems, including hardware, middleware, software and network systems; enabling the system to be faster, more secure and easier to use for stakeholders across all ESIC facilities. It ensures hassle free registration and deposit of contribution, thus promoting ease of doing business, as well. ESIC is moving to new environment with enhanced connectivity, security database and servers. This transition has been successfully completed on 22/12/2024. The transition is integral part of ongoing Operations and Maintenance contract with current System Integrator at total cost of Rs. 312 crores for 3 years.

## **Enhanced Mobile App and Appointment System**

The ESIC mobile app has been improved to provide a more user-friendly experience and additional features. Online appointment bookings have seen remarkable growth, with a 200% increase from 2022 to 2023 and another 177% increase from 2023 to 2024. With these upgradations, the Employers and Insured Workers & beneficiaries will be able to experience faster system response times, enjoy seamless interactions with ESIC services and book appointments online more easily, both in hospitals and through digital platforms. The significant steps to modernize its IT systems reaffirms ESIC's commitment to improving healthcare services, operational efficiency and the overall experience of its beneficiaries and stakeholders.

## EPFO GIVES FINAL OPPORTUNITY TILL 31ST JANUARY 2025 TO EMPLOYERS TO UPLOAD WAGE DETAILS ETC. REGARDING OVER 3.1 LAKH PENDING APPLICATIONS FOR PENSION ON HIGHER WAGES

An online facility was made available by EPFO for submitting Applications for Validation of Options/Joint Options for pension on higher wages. The facility was for eligible pensioners/members in compliance with the Hon'ble Supreme Court order dated 04.11.2022. The facility was launched on 26.02.2023 and was to remain available only till 03.05.2023. However, considering the representations of the employees, the time limit was extended to 26.06.2023 in order to provide a complete four months time to eligible pensioners/members for filing applications.

A last opportunity of 15 days was further given to remove any difficulty faced by the eligible pensioners/members. Accordingly, the last date for submission of Applications for Validation of Option / Joint Options by employees was extended to 11.07.2023 and a total of 17.49 lakh Applications for Validation of Option / Joint Options were received from pensioners/members till 11.07.2023. In view of representations received from Employers & Employers' Associations wherein requests were made to extend the time period for uploading wage details of applicant pensioners/members, the employers were given multiple opportunities to submit wage details etc. online till 30.09.2023, again till 31.12.2023 and thereafter till 31.05.2024 to ensure that employers are able to process the applications.

In spite of so many extensions, it has been observed that more than 3.1 lakh Applications for Validation of Options / Joint Options are still pending with employers. Many representations have also been received from Employers & Employers' Associations wherein requests have been made to extend further time period for uploading wage details of applicant pensioners/members. Therefore, a final opportunity is being given to the employers till 31.01.2025 to ensure that employers process and upload these pending Applications for Validation of Option / Joint Options.

Employers are also requested to submit replies/update the information by 15.01.2025, in over 4.66 Lakh cases where EPFO has sought additional information/ clarification in respect of applications that have been received and examined by EPFO.



SOURCE | PRESS INFORMATION BUREAU

## GOVT MUST SET LABOUR STANDARDS, NOT EXPLOIT WORKERS: SC

The Supreme Court strongly criticised the growing prevalence of precarious employment arrangements, both in the gig economy and within government institutions, calling for fairer and more secure labour practices. A bench of justices Vikram Nath and PB Varale observed that government departments must set a positive example by ensuring job security and fair treatment of workers, instead of engaging employees on temporary contracts for extended periods.

“The pervasive misuse of temporary employment contracts reflects a broader systemic issue that adversely affects workers' rights and job security. In the private sector, the rise of the gig economy has led to an increase in precarious arrangements, often characterized by a lack of benefits, job security and fair treatment,” lamented the bench. It underlined that government institutions must do better since they are entrusted with upholding principles of fairness and justice. “Government institutions, entrusted with upholding principles of fairness, bear a greater responsibility to avoid such exploitative employment practices,” said the bench. The court was hearing an appeal by four housekeeping and maintenance staff who had been employed on ad hoc terms by the Central Water Commission (CWC) for over two decades before being abruptly terminated in 2018. It quashed their termination, ordered their reinstatement and directed that their services be regularised.



CREDITS | HINDUSTAN TIMES

The judgment highlighted how exploitative practices in the gig economy, marked by temporary and unstable work arrangements, are increasingly mirrored in government employment practices. “When public sector entities engage in misuse of temporary contracts, it not only mirrors the detrimental trends observed in the gig economy but also sets a concerning precedent that can erode public trust in governmental operations,” it said. Stressing that engaging workers on temporary contracts for essential, recurring roles undermines both employee morale and public confidence, the court added: “Government institutions must lead by example in providing fair and stable employment. Engaging workers on a temporary basis for extended periods, especially when their roles are integral to the organization's functioning, not only contravenes international labour standards but also exposes the organization to legal challenges and undermines employee morale.” By ensuring fair employment practices, the judgment held, government institutions can reduce the burden of unnecessary litigation, promote job security, and uphold the principles of justice and fairness. “This approach aligns with international standards and sets a positive precedent for the private sector to follow, thereby contributing to the overall betterment of labour practices in the country,” added the bench.

Making broader observations about the systemic misuse of temporary contracts, the court berated such as arbitrary terminations, denial of benefits, and lack of career progression for temporary workers, especially in public institutions. “Employees engaged for work that is essential, recurring, and integral to the functioning of an institution are often labelled as ‘temporary’ or ‘contractual’, even when their roles mirror those of regular employees. This misclassification deprives them of dignity, security, and the benefits they are entitled to,” it said.

The bench also expressed concern about how the 2006 Uma Devi judgment, meant to curb illegal appointments, is being misinterpreted to deny legitimate claims of regularisation. “Government departments often weaponise the Uma Devi judgment against employees, overlooking its acknowledgment of cases where regularisation is appropriate. This selective application distorts the judgment’s spirit and purpose, effectively weaponising it against employees who have rendered indispensable services over decades,” maintained the bench. In the facts of the present case, the court held that the petitioners’ long and uninterrupted service cannot be brushed aside merely by labelling their initial appointments as temporary. “Their sustained contribution and the integral nature of their work demand recognition through regularisation,” held the court, further noting that their termination also violated principles of natural justice by not giving them a fair hearing before the termination orders.

**SOURCE | HINDUSTAN TIMES**

## **PF ACCOUNT HOLDERS ALERT! 5 NEW EPFO RULES TO BE IMPLEMENTED IN 2025**

The Employees’ Provident Fund Organisation (EPFO) has announced some major changes in guidelines and policies for its crores of members. Most of these changes are likely to be effective in the new year. The retirement fund body is set to introduce many new facilities for its subscribers. The primary objective of these new rules is to provide greater convenience to PF account holders and help them manage their retirement funds more effectively. Both private sector employees and government employees will benefit from these changes. Let’s take a closer look at these new rules.

### **EPFO New Rules 2025: 5 major changes**

#### **Facility to withdraw PF money from ATM**

In a major revamp in services for members, the EPFO has decided to issue an ATM card that will facilitate 24/7 fund withdrawal for subscribers. This ATM withdrawal facility is expected to be rolled out in the Financial Year 2025-26. With the new guidelines in place subscribers will experience a quick and easy fund withdrawal process. Other benefits include saving of a lot of time for members as currently they wait for around 7 to 10 days for receiving the PF money in their bank account.

#### **Change in employee’s contribution limit**

Another major change will be the removal of the EPF contribution cap for employees. Currently, employees contribute 12% of their basic salary to the EPF account every month. However, the government is considering allowing employees to contribute based on their actual salary rather than the EPFO-fixed Rs 15,000. Once this policy is implemented, employees will be able to accumulate a larger fund on retirement and get a higher pension every month.

#### **EPFO IT system upgrade**

EPFO is upgrading its IT infrastructure, which will allow PF claimants and beneficiaries to withdraw their deposits with minimal human intervention. This upgrade is expected to be completed by June 2025. Once the IT infrastructure is upgraded, members will experience faster settlement of claims. Besides, there will be increased transparency and less fraud cases.

#### **Facility to invest in equity**

The EPFO is considering allowing its members to invest in equities beyond Exchange-Traded Funds (ETFs). This will provide PF account holders with the option to manage their funds more effectively. If the retirement fund body allows direct equity investment, members can expect higher returns and it will also lead to portfolio diversification for members.



#### **Ease of pension withdrawal**

EPFO is making significant changes for pensioners. Under the new rule, pensioners will be able to withdraw their pension from any bank in the country, without requiring additional verification. This move will lead to greater convenience for members in terms of pension withdrawal and save a lot of time as they will enjoy the flexibility to withdraw pension from any bank.

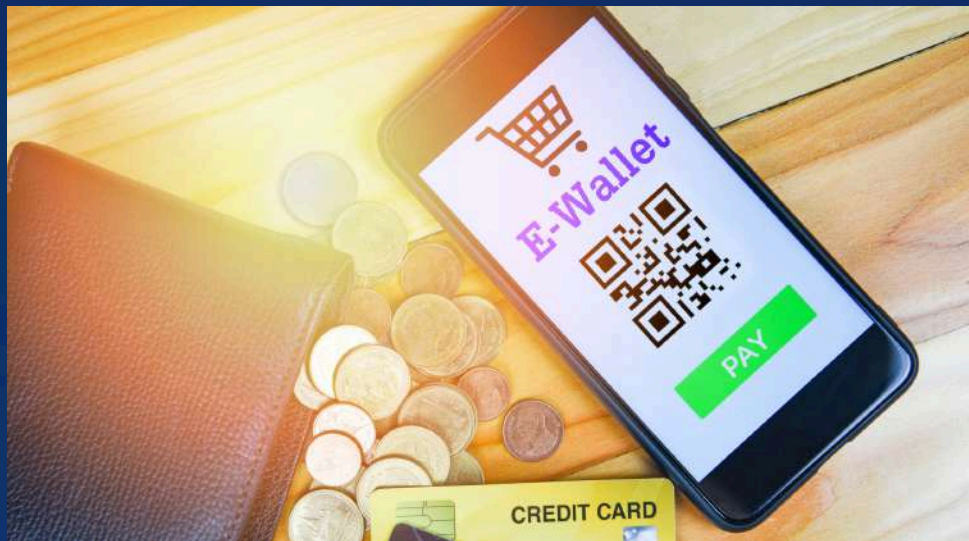
**Impact of EPFO New Rules 2025:** These new rules will significantly benefit PF account holders. Here’s how:

- **Improvement in retirement planning :** The new rules will provide PF account holders with better options to manage their retirement funds. With the ability to contribute more and invest in equities, account holders can save more for their future.

- Increased financial security : The new ATM withdrawal facility and the ease of pension withdrawal will offer account holders quick access to their funds in emergencies, thereby enhancing their financial security.
- Transparency in the process : The upgraded IT systems will make the claims and withdrawal process faster and more transparent, reducing fraud and boosting account holders' confidence.

SOURCE | MSN

## EPFO, ESIC SUBSCRIBERS MAY SOON USE CLAIM AMOUNTS VIA E-WALLETS: LABOUR SECY



Subscribers of retirement fund body EPFO and Employees' State Insurance Corporation may soon be able to use the claim settlement amounts through e-wallets, a top official said. Replying to a question on EPF withdrawal from ATMs, Secretary in the Ministry of Labour and Employment Sumita Dawra told PTI, "This is an area of great interest for the insured person, for a contributor. How can I withdraw my money more easily."

In cases of auto settlement... the money goes to the bank account and they in any case are able to withdraw it from the bank account, from any ATM presently, Dawra said. "Now you are talking about how the claim can go directly to probably a wallet or, we'll have to work out some mechanism. So there we have started talks with bankers and also we are going to have a plan in place on how we can do this practically," she said, while speaking on the sidelines of a tourism summit here.

"We are reaching out to them (Reserve Bank of India) and we'll have a plan in place very, very soon," she said.

SOURCE | ECONOMIC TIMES

## EPFO 3.0 TO BE LAUNCHED BY MARCH 2025: LABOUR AND EMPLOYMENT MINISTER MANSUKH MANDAVIYA IN LOK SABHA

EPFO 3.0, set to launch in March 2025, aims to streamline fund access and enhance grievance redressal for its members. The new system will enable users to easily withdraw their money, check balances, and resolve account discrepancies through a robust digital platform.

"The people can access their money easily. There are processes that are being done on the digital platform, to make it more, to allow members to check and rectify any issue with the amount in their account," said Mansukh Mandaviya, Minister of Labour and Employment. He highlighted that significant progress has been made, with 50% of complaints already resolved. EPFO 3.0 promises a seamless, efficient, and user-friendly experience for all members.

SOURCE | BUSINESS TODAY

## EPFO SERVICES WIN INDIA INTERNATIONAL AWARD

India has bagged International Social Security Association's (ISSA) 'Good Practice Award' for Asia and Pacific for this year for five services provided by Employees' Provident Fund Organisation (EPFO). ISSA president Dr. Mohammed Azman presented the award to the EPFO at the Regional Social Security Forum held recently in Riyadh, Saudi Arabia.

The EPFO received five 'Certificates of Merit' for running 'efficient' communication channels, conduct of E-proceedings, outreach programme Nidhi Aapke Nikat, running multilingual call centres, and pension order delivery initiative Prayaas. The different communication channels in use to reach stakeholders received an appreciation. "Digital and non-digital communication strategy is being adopted for efficient and timely communication," the Union Labour Ministry said in a release on December 5, 2024. The EPFO uses webinars, short message services (SMS) and e-mails, social media, information education communication (IEC) videos and camps under Nidhi Aapke Nikat to educate and communicate with stakeholders. E-proceedings, such as conducting judicial proceedings to determine dues from defaulting employers, have also been considered for the award. "It has made the inquiry process online end-to-end, ensuring fairness, and enhanced transparency, in addition to reducing the average inquiry time," the Ministry said. Through Nidhi Aapke Nikat 2.0, regular meetings are held with stakeholders throughout the country on 27th of every month, where grievances are resolved on the spot. "This has also promoted the Government's policy of ease of doing business and ease of living," the Ministry said. Multilingual call centres in 12 major regional languages, in alignment with the ISSA guidelines on service quality, also won a certificate. Prayaas, an initiative for handing over pension payment orders (PPO) to retiring members of the Employees' Pension Scheme, 1995 too was feted with a certificate.



SOURCE | THE HINDU

## ALL STATES/UTS EXPECTED TO COMPLETE DRAFT LABOUR CODE RULES BY MARCH

All 36 states and Union territories (UTs) are expected to complete “harmonisation and pre-publication” of draft rules under the four labour codes by March 31, 2025, a release by the Labour Ministry said. So far, barring five states and UTs, all others have pre-published the rules, setting the stage for the much-awaited rollout of the four codes — Code on Wages, Code on Social Security, Code on Industrial Relations, and Code on Occupational Health & Safety. The Labour Ministry has been consistently working for harmonisation of rules under the four codes across the states, said the release. So far, six regional meetings were held between August and October to facilitate the states and Union territories for framing the rules. Labour laws fall under the concurrent list of the Constitution. Hence, both the Centre and states are empowered to make rules. But in the event of a conflict between state and central laws, central legislation generally takes precedence, unless the state’s law has obtained presidential assent.



The four labour codes are a judicious combination of reforms aimed at easing labour market rigidities, and reinforcing workers’ rights and welfare. As many as 44 labour related Acts were consolidated into the four codes in 2019-2020 with the objective of reinforcing trade and investment, facilitating ease of doing business and easing compliance. Several minor offences were decriminalised via the codes, while skill development and dispute resolution have been accorded due priority. Meanwhile, the ministry also is working towards development of a framework for social security coverage to gig and platform workers, said the release. Extensive stakeholder consultations were conducted with aggregators, knowledge partners, platform worker organisations, and state/UTs this year to ensure a comprehensive understanding of the Social Security Code, 2020, and to develop collaborative approaches for a social security framework tailored to gig and platform workers, it said.

Also, a collaborative study is being undertaken with the International Labour Organization to comprehensively assess various factors related to platform workers. “These include the number of platform workers, prevalent business models, potential schemes, financial implications (such as aggregator turnover and contributions), and a roadmap for implementing a social security scheme for platform workers,” the release said.

SOURCE | INDIAN EXPRESS

## YEAR END REVIEW 2024 - MINISTRY OF LABOUR AND EMPLOYMENT

E-Shram Launched as “One Stop Solution” with Access to 12 Welfare Schemes for Unorganized Workers; Registrations on e-Shram Crosses 30 crores

Prime Minister Inaugurates, Lays Foundation Stone and Dedicates 28 Key Projects Worth Rs. 3,921 Crore under Employees' State Insurance Corporation (ESIC)

ESIC Gave In-Principle Approval for Establishment of 10 New ESIC Medical Colleges

NCS Portal Mobilizes 3.89 Crore Vacancies Since Inception; Integrated with 30 States/UTs Employment Portals and Several Private Job Portals

Building and Construction Workers MIS Portal Launched for Centralised Data Management System

EPFO Rolls Out Major Changes to Ease Withdrawal Process, Including CPPS and Increased Limit for Auto Claim Settlements

6 Regional Meetings Held with States/UTs to Facilitate Framing Rules within Ambit of Labour Codes

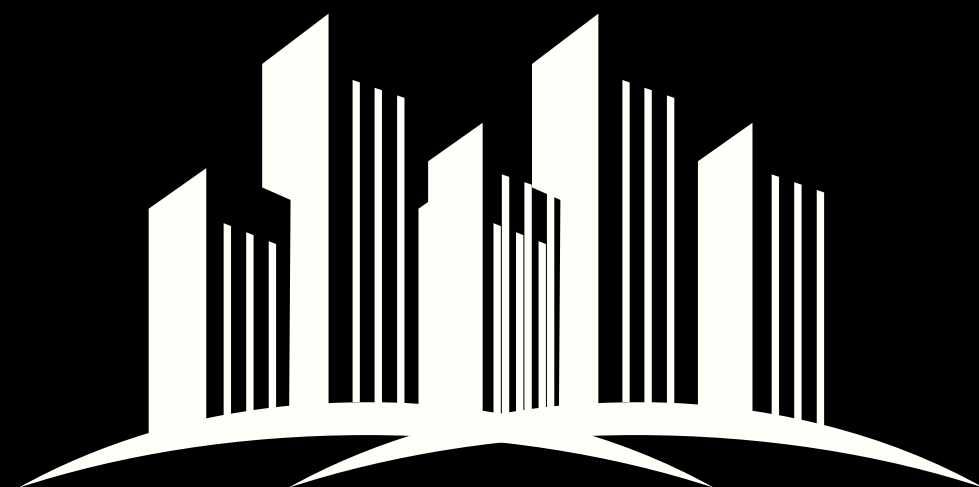
Ministry Working Towards Framework Development for Social Security Coverage to Gig and Platform workers

ILO’s World Social Protection Report 2024-26 Highlights India’s Success in Doubling Social Protection Coverage

ELI Scheme Announced in Union Budget 2024-25 for Incentivizing Job Creation, Promoting Formalization and Improving Employability



SOURCE | PRESS INFORMATION BUREAU




# LATEST UPDATE



Unorganised Workers Social Security(Karnatak a) (Amendment)Rules, 2024




Karnataka Labour Welfare Fund 2024 (Press Note)



EPFO circular UAN Activation timeline extended



Gurugram POSH Labour Notice checklist All Establishments



Kerala - Maternity benefits to all female members registered under various Boards



Holiday List 2025



Latest Minimum Wages







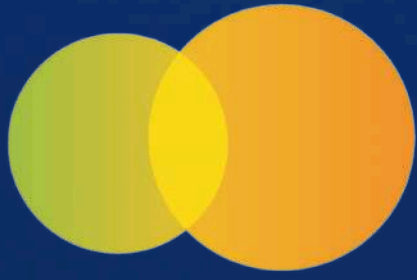
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