



कर्मचारी राज्य बीमा निगम  
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)  
EMPLOYEES' STATE INSURANCE CORPORATION  
(Ministry of Labour & Employment, Govt. of India)



मुख्यालय

Headquarters'

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No. P-11/12/MinistryMol&E/2024-RevII

Date: 11.12.2025

To,

All Regional Director/Joint Director In-charge,  
Regional Office/Sub Regional Office,  
ESI Corporation

Subject: **New wage definition u/s 2(88) of 'The Code on  
Security, 2020', implemented w.e.f. 21.11.2025.**

**Social**

Madam/ Sir,

The Code on Social Security, 2020 has been implemented with effect from 21st November, 2025. A new wages definition u/s 2(88) has been defined for purpose under the Code including ESIC.

The new wage definition is different from the then wage definition u/s 2(22) of the ESI Act, 1948. With implementation of the CoSS, 2020, a large no. of exempted employees in a covered establishment is likely to be brought back/covered under ESIC coverage with this new wage definition.

As such, field units is advised to make awareness program in this regard and ensure employer make compliance accordingly by covering all the employees as per the new wage definition.

There are units where no. of contributing employees in EPFO is much more than ESIC. Such unit may be identified and requested for compliance in respect of employees, who may now fall under the ambit of ESIC.

This issues with the approval of the Director General.

Yours Faithfully

Digitally signed by **(Ashish Dixit)**  
Asish Dixit Asstt. Director(Rev)  
Date: 11-12-2025  
12:51:44