

No. H-11025/03/2025-GPW
Government of India
Ministry of Labour and Employment

Shram Shakti Bhawan, New Delhi
Dated 29th January, 2026

To

The Addl. CS/SCS/Principal Secretary/Secretary,
Labour Department of all States/UTs

Subject: Key provisions under the Code on Social Security, 2020- reg.

Sir/Madam,

The Code on Social Security, 2020 has been enforced on 21.11.2025 with the objective to consolidate and simplify the existing social security laws into a single framework and to extend social security coverage to all workers, including organized, unorganized, gig, platform, and self-employed workers, by ensuring universal access to social security benefits, promoting portability of benefits across employments and States, enabling the Central and State Governments to frame appropriate schemes, leveraging technology for efficient delivery, and clearly defining the roles of governments, employers, and aggregators in order to provide comprehensive social protection to the workforce in line with evolving labour market conditions.

2. The Sections 154, 155 & 159 and 156 defines the power of Appropriate Government (Central/State), Central Government and State Government to make rules under the Code on Social Security, 2020. The details of sections on which rules are to be made by these Governments in their capacity as Appropriate Government, Central Government and State Government are given in **Annexure A, B, C and D** respectively, for reference. The details of sections on which Central Government will make schemes are also given in **Annexure E**.

3. The Code on Social Security, 2020 is available at https://labour.gov.in/sites/default/files/ss_code_gazette.pdf.

4. You are kindly requested to take note of the above provisions under the Code on Social Security, 2020 including that related to gig and platform workers, which was enforced on 21.11.2025, while framing subordinate legislation and other social security measures for this workforce, so as to ensure that actions taken by the Central

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Government and the States/Union Territories are aligned and effectively deliver the intended social security benefits.

Yours faithfully,


29/01/2026
(S.R. Datta)

Deputy Secretary to the Government of India
Tel. No. (011) 23711120

Copy for information to:-

- (i) PS to Hon'ble Minister for Labour & Employment/ PS to Hon'ble Minister of State for Labour & Employment
- (ii) PPS to Secretary(L&E)
- (iii) PSO to JS(AS), MoLE

Power of appropriate Government to make rules under 154

Sl. No.	Section	Subject
1.	7(6)(c)	Amount in connection with premium for Group Insurance Scheme of the beneficiaries
2.	7(6)(d)	Educational schemes for the benefit of children of the beneficiaries
3.	7(6)(e)	Medical expenses for treatment of major ailments of a beneficiary or, such dependant
4.	37(7)(b)	Manner and time within which second appeal may be filed to the Employees' Insurance Court by the Insured Person or the Corporation
5.	51(1)	Manner of commencement of proceedings before the Employees' Insurance Court, fees and procedure thereof
6.	53(1) (third proviso)	Bank or other financial institution in which the gratuity shall be invested for the benefit of minor
7.	55(1)	Time, form and manner of nomination by an employee
8.	55(4)	Time to make fresh nomination
9.	55(5)	Form and manner of modification of a nomination
10.	55(6)	Form for fresh nomination
11.	56(1)	Time within which and the form in which a written application
12.	56(5)(b)	Form of application to the competent authority
13.	57(3)	Manner of registration of an establishment by the employer
14.	57(4)	Manner of composition of the Board of Trustees of the approved gratuity fund and the manner in which the competent authority may recover the amount of the gratuity payable to an employee from the insurer
15.	58(1)	Qualifications and experience of the officer appointed as the competent authority
16.	72(3)	Authority to whom an appeal may be preferred
17.	82(4)	Class of employers and the form of notice-book
18.	89(1)	Manner of recording the memorandum in a register by the competent authority
19.	91(1)	Other experience and qualifications for appointment as a competent authority
20.	101	Time limit to pay the amount of cess
21.	105(2)	Fees for appeal

22.	120(1)	Conditions to acquire, hold, sell or otherwise transfer any movable or immovable property
23.	120(2)	Conditions to invest moneys, re-invest or realise investments
24.	120(3)	Terms to raise loans and take measures for discharging such loans
25.	120(4)	Terms to constitute for the benefit of officers and staff or any class of them, provident or other benefit funds
26.	121	Conditions and manner of writing off irrecoverable dues
27.	122(6)(e)	Other powers of Inspector-cum-Facilitator
28.	123(a)	Form and manner for maintenance of records and registers and other particulars and details
29.	123(b)	Manner and form for display of notices at the work places of the employees
30.	123(d)	Manner and period of filing returns to the officers or authority
31.	138(4)	Form and manner of application for compounding of an offence
32.	139(2)	Manner and form for reporting vacancies and form for filing the return by the employer, to the concerned career centre
33.	143(1)	Time within which the Central Board or the Corporation, as the case may be, shall forward its view to the appropriate Government
34.	143(2)	Conditions which the exempted establishment or the class of establishments or an employee or class of employees, as the case may be, shall comply with after such exemption
35.	143(5)	Conditions for management of the trust
36.	148	Manner of determining the misuse of any benefit by an establishment or by any other person

Exclusive power of Central Government to make rules under Section 155

Sl. No.	Section	Subject
1.	1(5)	Manner, and the conditions subject to which, the provisions of Chapter III shall be made inapplicable to an establishment by the Central Provident Fund Commissioner,
2.	1(7)	Manner, and the conditions subject to which the provisions of that Chapter IV shall be made inapplicable to an establishment by the Director General of the Corporation
3.	2(9)	Manner of establishment and maintenance of career centre and the career services
4.	2(33)(e)	The income of dependent parents (including father-in-law and mother-in-law of a woman employee)
5.	2(52)(c)	Other authority who shall be deemed to be the occupier
6.	2(52)(c) proviso	The matters which are directly related to the condition of ship, for which the owner of ship shall be deemed to be the occupier
7.	3	The time and manner of registration of establishment, the manner of making application for cancellation of the registration, the conditions subject to which the registration shall be cancelled and the procedure of cancellation and other matters relating thereto in respect of an establishment to which Chapter III or Chapter IV applies, and whose business activities are in the process of closure
8.	4(1)	Manner of administration of the funds vested in the Central Board
9.	4(3)	The manner to assist the Central Board in performance of its functions by Executive Committee
10.	4(6)	The terms and conditions, including tenure of office of members of the Central Board and Executive Committee
11.	4(7)	The other functions and the manner of performing such functions
12.	5(1)(d)	Manner of administration of the Corporation and the manner of representation of States
13.	5(3)	The manner of constitution of Standing Committee
14.	5(4)(a)	The manner of administration of the affairs of the Corporation, exercise of powers and performance of functions by the Standing Committee
15.	5(5)(b)	The duties and powers of Medical Benefit Committee

16.	5(7)	Terms and conditions, including tenure of office, subject to which a member of the Corporation and Standing Committee shall discharge their respective duties
17.	6(1)	Manner of exercising the powers by NSSB and assigning the function to perform by the National Social Security Board
18.	6(4)	The manner of nomination of members of NSSB, their term of office and other conditions of service, procedure to be followed in the discharge of their functions and manner of filling vacancies
19.	6(6)	Time, place and rules of procedure relating to the transaction of business of NSSB
20.	7(6)(j)	Other welfare measures and facilities of BOCW
21.	9(1)	The intervals at which Social Security Organisation or any Committee thereof shall meet and the procedure in regard to the transaction of business at meetings
22.	9(4)	Fee and allowances of members of such Social Security Organisation or Committee
23.	11(1)	Manner of reconstitution of the Corporation or the Central Board or the National Social Security Board or the State Unorganised Workers' Board or the Building Workers' Welfare Board or any of the Committees
24.	11(2)	alternate arrangements for the purpose of administration of the relevant provisions of this Code
25.	21(1)	Manner of maintenance of a provident fund account in relation to the establishment
26.	23(2)	Form, manner, time limits and fees for filing of appeal
27.	24(3)	Salary and allowances of the Director General or the Financial Commissioner
28.	24(4)	Powers and duties
29.	24(7) proviso	Maximum monthly salary limit
30.	25(4)	Manner of investment of Employees' State Insurance Fund or any other money which is held by Corporation
31.	26(k)	Limits for defraying of expenditure
32.	27(1)	Conditions to acquire, hold, sell or otherwise transfer any movable or immovable property
33.	27(2)	Conditions to invest moneys by the Corporation
34.	27(3)	Terms to raise loans and taking measures for discharging such loans
35.	28(1)	Manner of insurance of employees
36.	29(2)	Rate of contributions

37.	30	Type of administrative expenses and percentage of income which may be spent on expenses and the limits for such expenses
38.	32(1)(f)	Limit for the amount of payment
39.	32(3)	Qualifications to claim benefits, conditions, rate and period thereof
40.	33	Limits within which the Corporation may incur expenditure from the Employees' State Insurance Fund
41.	37(7)(a)	Manner and time within which the Insured person or the Corporation may file appeal
42.	38(1)	Rates, periods and conditions for payment of dependent's benefit
43.	38(2)	Other dependents
44.	39(3)	Qualification of an Insured Person and his family to claim medical benefit and the conditions subject to which such benefit may be given and the scale and period thereof, and the payment of contribution and other conditions under the third proviso thereof;
45.	40(6)	Structure, functions, powers and activities of the organisation for providing certain benefits to employees in case of sickness, maternity and employment injury
46.	42(1)	Extended period for insurance, the manner of satisfaction and the manner of calculation of capitalised value of benefit payable to the employee
47.	44	(z) terms and conditions subject to which the scheme may be operated
48.	57(1)	Manner of obtaining an insurance by every employer, other than an employer or an establishment belonging to, or under the control of, the Central Government or a State Government
49.	57(2)	Conditions to exempt and manner of establishing an approved gratuity fund
50.	57(3)	Time limit to get establishment registered by the employer
51.	62(1)	The form of notice
52.	62(5)	Proof of pregnancy and proof of delivery
53.	65(1)	Proof of miscarriage or medical termination of pregnancy
54.	65(2)	Proof of tubectomy operation
55.	65(3)	Proof of illness
56.	66	Duration of breaks
57.	67(1)	Number of employees and distance for crèche facility
58.	68(1)	Gross misconduct under the second proviso to sub-section (1) of section 68;

59.	77(3)(a)	Rate of interest to be paid by the employer
60.	92(1)	Manner of notice
61.	92(3)	Manner of transmitting money
62.	93(3)	Form, manner and fee for application for claim or settlement
63.	100(2)	Manner and time of collection of cess
64.	100(3)	Manner of deposit of the cess so collected
65.	100(4)	Uniform rate or rates of advance cess
66.	101	Rate of interest in case of delayed payment of cess under section 101;
67.	103(1)	Manner of self-assessment of cess;
68.	104	Authority to inquire and impose penalty
69.	105(1)	Time limit to prefer appeal, appellate authority, form and manner of appeal
70.	106	Manner of registration as beneficiary
71.	107(2)	Benefits of a beneficiary
72.	113(1)(a)&(b)	Eligible age for registration and form and manner of information
73.	113(2)	Form of application, documents for registration and manner of self registration
74.	114(7)(i)	Carrying out the matters relating to smooth functioning of social security schemes for Gig and Platform Workers
75.	138(1)	Manner of compounding of offences
76.	141(4)	Manner of establishment and administration of the Social Security Fund for social security and welfare of unorganised workers, gig workers and platform workers. The source of the fund shall comprise of funding received under Section 109(3), section 114(3) and from the composition of offences under this Code relating to Central Government from any other social security fund established under any other central labour law
77.	143(1)	Eligibility conditions to be fulfilled prior to grant of exemption and the conditions to be complied with after exemption
78.	143(3)	Extension period of exemption

Annexure-C

Exclusive power of Central Government to make rules under Section 159 to give effect to arrangements with other countries for the transfer of money paid as compensation

Sl. No.	Section	Subject
1.	81	<p>The Central Government may, by notification, make rules for the transfer to any foreign country of money deposited with a competent authority under Chapter VII which has been awarded to or may be due to, any person residing or about to reside in such foreign country and for the receipt, distribution and administration in any State of any money deposited under the law relating to employees' compensation in any foreign country, which has been awarded to, or may be due to any person residing or about to reside in any State:</p> <p>Provided that no sum deposited under Chapter VII in respect of fatal accidents shall be so transferred without the consent of the employer concerned after the competent authority receiving the sum has passed orders determining its distribution and apportionment under section 81.</p>
2.	81	<p>Where money deposited with a competent authority has been so transferred in accordance with the rules made under this section, the provisions elsewhere contained in this Code regarding distribution by the competent authority of compensation deposited with him shall cease to apply in respect of any such money.</p>

Annexure-D

Exclusive power of State Governments to make rules under Section 155

Sl. No.	Section	Subject
1.	6(9)	Manner of exercising the powers and performance of functions by State Unorganised Workers' Board
2.	6(12)	Manner of nomination of members of the Board, their term of office and other conditions of service, the procedure to be followed in the discharge of their functions by, and the manner of filling vacancies among the members of the Board
3.	6(14)	Time, place and rules of procedure relating to the transaction of business at meetings of the Board
4.	7(4)	Terms and conditions of appointment and the salaries and other allowances payable to the chairperson and the other members of the Building Workers' Welfare Board and the manner of filling of casual vacancies of such members
5.	7(5)	Terms and conditions of appointment and the salary and allowances payable to the Secretary and the other officers and employees of the said Board under clause
6.	50(2)	Procedure to be followed by the Employees' Insurance Court
7.	50(3)	Costs incidental to any proceeding before an Employees' Insurance Court
8.	76(7)	The amount to be deposited towards the expenditure of the funeral of the employee with the competent authority by the employer
9.	79(1)	Conditions when application for review is made without certificate of a medical practitioner
10.	84(1)	The frequent interval for medical examination
11.	88(1)	The form of statement to be submitted by the employer
12.	92(1)	The manner in which matters may be dealt with by or before a competent authority
13.	93(4)	Time-limit for disposal of application and costs incidental to the proceedings
14.	97	The manner of authentication of memorandum
15.	141(5)	Establishment of a Social Security Fund by the State Government for the welfare of unorganised workers and there shall be credited the amount received from the composition of offences under this code relating to the State Government and such other sources as may be prescribed by the State Govt and manner for administering and expending the fund for the welfare of unorganised workers.

Sections under which Central Government will make schemes

Sl. No.	Section	Subject
1.	15 (1)	Employees' Provident Fund Scheme, Employees' Pension Scheme, Employees' Deposit Linked Scheme through EPFO Any other scheme for the purpose of providing social security benefits through EPFO
2.	44	Scheme for other beneficiaries besides Insured Persons (IPs) through ESIC
3.	45 (1)	Schemes for unorganised workers, gig workers and platform workers through ESIC
4.	109(1)	Framing of schemes for unorganised workers for life and disability cover; health and maternity benefits; old age protection; and education, and any other benefit as may be determined by the Central Government.
5.	114(1)	Schemes for gig workers and platform workers for life and disability cover; accident insurance; health and maternity benefits; old age protection; creche; and any other benefit as may be determined by the Central Government.

