

India's Labour Law Transition in the Labour Codes Era: Implementation Signals, Compliance Recalibration, and Emerging Procedural Clarifications

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Abstract—India's labour law landscape is now at an inflection point—moving from a scattered, statute-heavy regime towards a consolidated compliance architecture anchored in the four Labour Codes. This paper examines the transition as it stands up to December 2025, with particular attention to the national “go-live” signalling that the Codes are effective from 21 November 2025, and the immediate governance expectations it creates for employers operating in a federal (state-rule-driven) environment. The discussion integrates implementation cues emerging from official Government communications and compliance portals, the practical reality of state rulemaking as the decisive layer for enforceability, wage and social security implications arising from harmonised definitions and expanded worker coverage—especially for gig and platform work—and judicial clarification that strengthens procedural defensibility in sensitive workplace regimes such as POSH. In parallel, the paper notes a distinct but significant welfare measure: the enhancement of gratuity ceiling for Central Government employees to ₹25 lakh with effect from 1 January 2024, underscoring that labour governance reform is unfolding both through structural codification and targeted social-security upgrades. This work intends to support practitioners and policy stakeholders with a grounded, implementation-facing understanding—where compliance is treated not as paperwork, but as institutional discipline.

Index Terms—Labour Codes; Code on Wages 2019; Industrial Relations Code 2020; Code on Social Security 2020; OSHWC Code 2020; single registration; Shram Suvidha Portal; gig and platform workers; minimum wages/VDA; POSH Act 2013; ICC jurisdiction; gratuity ceiling.

I. INTRODUCTION

India's labour law regime is presently witnessing one of the most profound regulatory shifts since Independence. For several decades, the governance of employment relations, wage administration, social security, and occupational safety was dispersed across numerous Central and State enactments. This fragmentation repeatedly produced overlapping obligations, interpretational uncertainty, and inconsistent compliance outcomes across jurisdictions. In recognition of these systemic difficulties—and to achieve simplification, harmonisation, and congruence with contemporary economic and employment realities—the Government of India undertook an extensive codification initiative. That exercise culminated in the consolidation of twenty-nine Central labour legislations into four comprehensive Labour Codes. These four Codes now constitute the principal pillars of India's reconfigured labour governance architecture:

The Code on Wages, 2019 — designed to institute a uniform, inclusive framework for wage fixation, timely wage payment, and gender-neutral remuneration across sectors.

The Industrial Relations Code, 2020 — intended to rationalise the legal framework relating to trade unions, conditions of employment, dispute resolution systems, and industrial harmony.

The Code on Social Security, 2020 — materially widening the scope of social protection by bringing organised, unorganised, gig, and platform workers within a unified statutory canvas.

The Occupational Safety, Health and Working Conditions Code, 2020 — integrating multiple safety

and welfare statutes into a consolidated regime aimed at workplace health, safety standards, and humane working conditions.

Taken together, these Codes signal a conscious movement away from a predominantly control-driven regulatory posture towards a labour ecosystem that is more facilitative of compliance, anchored in rights, and aligned with growth—an orientation repeatedly reflected in official Government communications, including those issued through the Press Information Bureau (PIB).

This paper confines itself to developments up to December 2025, a period that is especially significant because it marks the transition from legislative architecture to practical implementation and compliance readiness. The discussion is organised along four connected dimensions. First, it evaluates implementation cues and compliance direction emanating from Central Government notifications, policy statements, and administrative preparedness. Second, it reviews early State-level rule-making movements, recognising that the operational strength of the Codes will depend heavily on State rules and enforcement mechanisms. Third, it analyses the immediate wage and social-security implications, particularly the consequences of revised wage definitions, contribution structures, and the widened coverage of non-traditional work arrangements. Fourth, it considers important judicial clarifications that influence workplace procedure and employer obligations, acknowledging the judiciary's continued role in shaping labour jurisprudence during this transition.

By positioning these developments within a coherent legal-policy narrative, this work seeks to equip practitioners, policymakers, and scholars with an applied understanding of how India's labour reform programme is unfolding in practice—beyond the statutory text and into the domain of real-world compliance.

II. METHODOLOGY

This study has been prepared through a doctrinal (desk-based) legal review, supported by systematic reading of official records, State-level regulatory drafts (where available in consultation stages), and court-linked reporting that reflects evolving interpretation and on-ground application. The

underlying intent has been to keep the discussion anchored, to the extent feasible, in primary sources; secondary sources have been employed only where they assist in clarifying implementation direction, consultation-stage trends, or procedural developments relevant to compliance.

2.1 Source Framework and Approach

(a) Government Releases and Official Compliance Portals

The primary layer of analysis relies upon authoritative Government publications and portals, as these provide the most reliable articulation of legislative purpose, notification trajectory, and compliance orientation. Accordingly, implementation signals and data points have been drawn from:

Press Information Bureau (PIB) releases and Ministry-linked updates, particularly where the Government summarises the reform logic of the four Labour Codes and associated measures.

The Ministry of Labour & Employment portal (labour.gov.in) for policy documentation, notifications, and structured guidance.

The Chief Labour Commissioner (Central) website for wage-related circulars/updates and administrative directions that continue to influence the compliance environment.

The Shram Suvidha Portal, treated as an operational reference for registration and return-filing orientation, and as an indicator of the Government's wider direction towards digitally consolidated compliance.

This approach ensures that the foundational narrative remains consistent with officially published positions rather than inference alone.

(b) State-Level Draft Rule Reporting (Consultation-Stage Developments)

Labour law in India does not operate in isolation; State notifications and State rules determine enforceability, thresholds, formats, and compliance detail. Where draft rules remained in consultation, and formal notification was pending, reputed mainstream reporting was reviewed to understand the direction of proposed frameworks and expected compliance features. In such consultation-stage contexts, The Times of India was utilised as a secondary indicator, with the express caveat that legal enforceability arises only upon formal notification.

(c) Court-Linked Reporting and Interpretive Analysis (POSH and Workplace Procedure)

For issues of practical interpretation—particularly procedural defensibility and jurisdiction-related questions under POSH—recent court-linked reporting and analysis were examined to understand the trajectory of adjudicatory logic and its implications for employer SOPs. Here again, The Times of India was used as a secondary tracking reference, while the conclusions were kept tethered to compliance consequences rather than reportage alone.

(d) Legislative Tracking for Gig/Platform Worker Initiatives

Given the evolving nature of welfare and regulation concerning gig and platform workers, PRS Legislative Research was used as a structured legislative tracker. This was particularly helpful in mapping the existence, status, and trajectory of State-level Bills, consultation papers, and policy initiatives—thereby positioning gig/platform developments within a factual legislative framework rather than speculative commentary.

2.2 Method of Synthesis

The analysis was synthesised through a disciplined triangulation method:

Primary sources first (Government portals/releases and official compliance platforms).

Secondary sources only as supplements (State draft-rule reporting and court-linked coverage), and only where such material clarifies implementation direction or procedural trends.

Each thematic assertion was checked against at least one reliable source tier; where the matter remained consultative or evolving, it was explicitly treated as such.

III. MAJOR NATIONAL UPDATE: “GO-LIVE”
SIGNALLING FOR THE LABOUR CODES:

(Effective 21 November 2025)

A defining point in India’s labour reform journey was signalled in late November 2025, when the Government of India—through official communication from the Ministry of Labour & Employment—indicated that the four Labour Codes would become operational with effect from 21 November 2025. This communication represents the culmination of nearly a decade of consolidation,

policy discourse, and stakeholder engagement aimed at modernising India’s earlier fragmented labour law structure.

The four Codes—Code on Wages (2019), Industrial Relations Code (2020), Code on Social Security (2020), and Occupational Safety, Health and Working Conditions Code (2020)—collectively absorb and rationalise 29 earlier Central labour enactments. This reform is neither cosmetic nor merely administrative; it is a structural reconfiguration that seeks to transition India from a law-heavy, compliance-opaque environment towards one that is simplified, technologically enabled, and aligned to contemporary labour market realities.

While the detailed enforcement mechanics continue to be shaped through State rules and State implementation structures, the “go-live” signalling of November 2025 has distinctly shifted the national discourse from preparatory planning to implementation readiness. For employers, HR leaders, compliance professionals, and policymakers, the signal is best read not as a distant milestone but as an immediate requirement for institutional preparedness.

[i] What This Means in Practice: Immediate Compliance Themes

The practical consequences of this development are both substantive and operational. Even organisations historically compliant under legacy enactments must now recalibrate internal systems to align with the compliance philosophy embedded within the Codes.

(a) Transition Towards Single Registration and Single Return

Among the most significant implementation cues reiterated by the Government is the move towards single registration and single return. This speaks directly to a long-standing industry concern: repetitive filings, multiple registers, and overlapping inspection interfaces across statutes and departments. Within the Code framework, registration, licensing, and statutory returns are envisaged to converge through digital platforms—most notably the Shram Suvidha Portal—thereby reducing procedural friction while increasing regulatory visibility. For employers, this marks a shift away from fragmented statute-wise compliance and towards consolidated, systems-led compliance where accuracy, timeliness, and data integrity will carry greater weight than mere form completion.

(b) Expanded Coverage and Formal Recognition of New Work Forms

A distinguishing feature of the Codes—reinforced in recent Government communications—is the broadened coverage of workers, particularly in the unorganised sector and within gig/platform employment models.

For the first time, Indian labour law expressly recognises the economic and social realities of gig and platform work, thereby enabling the design of welfare schemes and social-security mechanisms suited to such arrangements. This indicates a philosophical shift: labour protection is no longer confined to conventional employer–employee structures but is increasingly worker-centric and outcome-driven.

Accordingly, organisations functioning as aggregators, digital platforms, or principal employers engaging non-standard labour must re-examine workforce classification, contractual architecture, and contribution models in anticipation of enhanced scrutiny and social-security obligations.

(c) Harmonisation of Core Employment Concepts and Documentation Discipline

A further immediate consequence of the Codes is the harmonisation of foundational concepts—covering wages, working hours, conditions of employment, occupational safety, and industrial dispute resolution—intended to reduce ambiguity that characterised the earlier regime.

From a compliance standpoint, this will elevate expectations regarding documentation quality and procedural clarity. Appointment letters, wage structures, attendance systems, safety manuals, and disciplinary protocols will no longer remain peripheral HR artefacts; they will become central compliance instruments subject to regulatory and judicial evaluation.

Notably, the emphasis on written appointment letters functions as an instrument of formalisation and transparency, reinforcing predictability and dignity within employment relations—particularly for vulnerable worker categories.

(d) State-Level Reality: Compliance in a Federal Context

It must be emphasised that, notwithstanding national “go-live” signalling, labour remains an area of significant State-level operationalisation. The compliance experience of any establishment will still

depend upon State rules, thresholds, notifications, and enforcement practices.

For multi-State organisations, a dual-track approach is therefore prudent:

Align internal policies, HR manuals, wage systems, and safety governance with the central architecture of the Codes; and

Monitor and map State-wise rule notifications relevant to each operational geography.

Early alignment, rather than reactive compliance, will distinguish organisations that merely “comply” from those that govern labour responsibly in the emerging regulatory era.

IV. CODE-WISE HIGHLIGHTS AND COMPLIANCE DELTAS (2025 PERSPECTIVE)

[i] Code on Wages, 2019

The Code on Wages, 2019, represents one of the most consequential reforms within India’s labour jurisprudence because it directly concerns the economic dignity of work. By subsuming four wage-related enactments into a single unified statute, the Code seeks to deliver a consistent, transparent, and equitable wage framework across organised and unorganised sectors.

Central to the Code is the concept of universal minimum wages, strengthened further through the statutory notion of a floor wage. This mechanism enables the Central Government to prescribe a baseline wage threshold below which State-notified minimum wages cannot fall. The policy intent is clear: to reduce regional wage disparities, curb wage suppression, and ensure that no worker—irrespective of geography or sector—is paid below a nationally acceptable minimum. Equally important is the Code’s explicit emphasis on gender non-discrimination in remuneration, reinforcing the constitutional promise of equal pay for equal work through a more structured statutory foundation.

Administratively, the Code seeks to reduce procedural load through rationalisation of forms, returns, and registers—an objective repeatedly highlighted in PIB communications.

During 2024–2025, wage governance has continued under transitional arrangements, with the Chief Labour Commissioner (Central) publishing Variable Dearness Allowance (VDA) orders and minimum wage notifications on its official portal. Such

notifications—frequently issued in April and October—continue to guide wage compliance until full enforcement through State-notified Code rules is achieved.

[ii] Compliance Implications (2025):

Employers must rigorously revalidate wage structures in view of the revised statutory definition of “wages, which influences provident fund, gratuity, bonus, and overtime computations. In parallel, minimum wage applicability must be reassessed across categories, skill grades, and locations, with reference to prevailing VDA notifications issued by the Chief Labour Commissioner. Failure to align payroll architecture to evolving wage norms may create exposure to retrospective liabilities and statutory penalties.

V. HIGH-IMPACT ALLIED UPDATE: POSH JURISDICTION CLARIFICATION (SUPREME COURT-LINKED; DECEMBER 2025)

A notable procedural clarification has emerged within workplace sexual-harassment law following a Supreme Court-linked development reported in December 2025. The issue addressed is a long-standing operational ambiguity under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: jurisdiction where the complainant and respondent are situated in different offices, units, or departments of the same organisation.

As reported, the Hon’ble Supreme Court clarified that jurisdiction would lie with the Internal Complaints Committee (ICC) of the aggrieved woman’s workplace, and not necessarily with the ICC of the office/department where the respondent is posted. This interpretation places emphasis on where the impact of harassment is experienced, rather than on the administrative posting of the alleged perpetrator.

From a jurisprudential standpoint, this clarification strengthens the victim-centric philosophy of the POSH Act. The reasoning—read through the lens of the reporting—appears aligned with the statute’s foundational purpose: accessibility, procedural comfort, safety, and avoidance of jurisdictional technicalities being used for delay, intimidation, or denial of justice.

Practical and Organisational Implications

For organisations operating across multiple locations—corporate groups, EPC organisations, manufacturing conglomerates, IT/ITES establishments, and government entities—this clarification has substantial operational consequences.

First, it answers a question that has often triggered procedural objections and inter-ICC confusion: Which ICC should proceed when the parties are not co-located? The answer is now explicit: the ICC of the complainant’s workplace.

Second, it increases the accountability of every ICC—irrespective of site size or geography—to be properly trained, procedurally rigorous, and legally defensible, since jurisdiction can no longer be diverted on territorial or departmental grounds.

Required Compliance Actions

In view of this clarification, organisations should undertake the following without delay:

Revision of POSH SOPs
POSH policies and SOPs must expressly address cross-office and cross-department complaints, including:

- jurisdiction determination protocols;
- routing mechanisms for multi-unit matters;
- confidentiality and evidentiary integrity through robust documentation and record-handling;
- structured coordination between ICCs and with the Local Complaints Committee (LCC), where applicable.

Focused re-training of ICC members and HR custodians

ICC members, Presiding Officers, and HR teams must be re-oriented to the revised jurisdictional logic to:

- prevent threshold procedural errors.
- avoid jurisdiction-based challenges before courts/authorities;
- ensure statutory timelines are respected.

Strengthening governance and audit readiness
Organisations should review:

- ICC constitution validity;
- training records and refresher cadence;
- past case handling for jurisdictional consistency and procedural robustness.

Though procedural in form, the impact is substantive. This clarification closes a loophole that historically disadvantaged complainants and reiterates that POSH

is not merely a compliance obligation, but protective social legislation. For employers, the message is unambiguous: procedural precision, empathetic implementation, and legal preparedness are integral to ethical and lawful workplace governance.

VI. RELATED UPDATE: ENHANCEMENT OF GRATUITY CEILING FOR CENTRAL GOVERNMENT EMPLOYEES

Separate from the structural reforms embodied in the Labour Codes, an important development has been recorded in the area of post-retirement benefits for Central Government employees. The Department of Pension & Pensioners' Welfare (DoPPW), Government of India, through an Office Memorandum, enhanced the maximum gratuity ceiling from ₹20 lakh to ₹25 lakh, effective 1 January 2024.

This revision is not discretionary in nature; it is linked to a recognised fiscal trigger. Under Central Government service rules, when Dearness Allowance crosses 50%, a corresponding revision of certain retirement benefits becomes due. The enhancement of the gratuity ceiling thus represents a policy-aligned adjustment addressing inflationary realities and cost-of-living pressures, while reaffirming the State's commitment to post-service financial dignity.

From an administrative perspective, gratuity as a terminal lump sum often anchors retirement financial stability. The revised ceiling provides a more realistic cushion, especially for senior personnel with long service tenures, ensuring that the benefit remains socially and economically meaningful rather than eroded over time.

Compliance and Applicability Clarification

The scope of the Office Memorandum must be delineated with precision:

The ₹25 lakh ceiling applies specifically to Central Government employees governed by CCS (Pension) Rules and allied pensionary regimes.

The revision does not automatically extend to the private sector or PSUs unless adopted separately through notifications or service regulations.

In the private sector, gratuity and tax-exemption limits remain governed by the Payment of Gratuity Act, 1972, read with the Income-tax Act, 1961, and relevant notifications issued under those frameworks.

For employers, HR leaders, and financial planners, this distinction is critical. Any presumption of automatic parity between Central Government gratuity ceilings and private-sector gratuity exemptions may result in compliance errors, flawed tax planning, and avoidable miscommunication to employees.

In context, this enhancement is not merely a numerical revision; it reaffirms the welfare philosophy underlying India's retirement benefit architecture. While the Labour Codes reshape the future of employment regulation, this gratuity revision strengthens the social-security framework for public servants with quiet but decisive effect.

VII. IMPLEMENTATION RISKS AND PRACTICAL READINESS: A PRACTITIONER'S CHECKLIST FOR EMPLOYERS

The formal notification and progressive roll-out of the four Labour Codes represent more than a statutory shift; they demand an operational recalibration for employers across India. Although simplification and consolidation remain the stated objectives, the practical landscape is layered—marked by regulatory risk, evolving interpretation, and uneven State readiness. Employers should therefore treat implementation not as a single statutory exercise, but as structured change management embedded within governance, finance, HR, and safety systems.

a. Multi-State Operations Risk: Regulatory Asymmetry and Enforcement Divergence

For multi-State organisations, a principal risk arises from non-uniform State rule-making and differences in enforcement preparedness. Even though the Labour Codes are Central enactments, their operational substance is largely expressed through State rules, inspectorates, and digital portals. Consequently, readiness varies—some States issuing drafts, some piloting platforms, and some still operating through legacy enforcement assumptions.

This divergence can lead to inadvertent non-compliance, particularly where central policy intent is interpreted inconsistently at the enforcement interface. To mitigate the risk, employers should develop a State-wise compliance matrix mapping: applicable rules, registration and licensing requirements, inspection mechanics, and reporting

formats. This matrix should be maintained as a living instrument, reviewed quarterly, and aligned with local legal counsel inputs.

b. Wage-Structure Risk: Redefinition of “Wages” and Financial Consequences

The statutory redefinition of “wages” under the Code on Wages has implications far beyond payroll structure. The rationalisation of allowances and prescribed ceilings on exclusions directly affects Provident Fund, gratuity, bonus, and overtime computations. For organisations with allowance-heavy salary architecture, realignment may materially alter CTC profiles and employee take-home pay.

Recent media discourse indicates visible concern regarding increased statutory outgo and perceived reduction in net pay, particularly within middle-income bands. Employers should therefore undertake payroll simulation exercises, restructure compensation transparently, and communicate changes with clarity and empathy to reduce uncertainty and avoid industrial unrest.

c. Contract Labour and Vendor Risk: Reasserting Principal Employer Responsibility

The Labour Codes reinforce a principle that has long existed but is often diluted in practice: the accountability of the principal employer. In the evolving compliance environment, contractual distancing is not a reliable safeguard. Where contractors fail to remit statutory dues—PF, ESI, or welfare contributions—the liability can revert to the principal employer, creating legal exposure and reputational risk.

Accordingly, prudent organisations are strengthening vendor governance through explicit compliance clauses, periodic remittance proofs, audit rights, and linkage of vendor payments to compliance certification. This is not mistrust; it is institutional prudence grounded in the reality that compliance risk is shared and cannot be outsourced.

d. OSH Governance Risk: From Checklist Compliance to Safety Culture

The Occupational Safety, Health and Working Conditions Code signals a transition away from fragmented, factory-centric safety regulation towards an integrated rights-based safety framework. Employers are expected to demonstrate systemic safety governance through safety committees, periodic medical examinations, structured incident reporting, and robust documentation.

Guidance issued by the Ministry of Labour & Employment emphasises preventive health surveillance, worker participation, and transparent accident reporting. Organisations that treat OSH as a checklist may fall short of both legal expectation and moral responsibility. Conversely, those who integrate OSH into leadership culture strengthen trust, resilience, and long-term sustainability.

e. POSH Defensibility Risk: Jurisdiction, Process, and Evidentiary Integrity

Judicial clarification reported in relation to POSH jurisdiction has renewed focus on procedural competence in multi-office complaints. Increasing emphasis is placed on the aggrieved woman’s workplace when determining ICC jurisdiction.

For employers, this requires a careful revision of POSH SOPs—covering complaint routing, jurisdiction determination, evidence preservation, and coordination between ICCs and LCCs. Procedural lapses, even if unintended, can undermine an otherwise sound inquiry. POSH compliance must therefore be treated as procedural justice in action, not merely policy adherence.

f. Digital and Portal Readiness Risk: The Compliance Backbone

The Labour Codes’ promise of improved ease of doing business is substantially anchored in digital infrastructure—particularly the Shram Suvidha Portal. Employers are expected to maintain accurate Labour Identification Numbers (LIN), complete registrations, and file consolidated electronic returns. Any mismatch between internal records and portal submissions can trigger automated flags, inspections, or penalties.

Portal readiness is therefore not a clerical responsibility; it is a strategic compliance backbone. Organisations must ensure role clarity across HR and compliance teams, maintain disciplined digital repositories, and periodically reconcile portal filings with internal statutory registers.

VIII. CONCLUSION

The Indian labour law reform agenda has, by late 2025, moved decisively from “legislative intention” to “organisational readiness”. With the Government signalling that the four Labour Codes are in force from 21 November 2025, the compliance conversation has shifted from academic commentary

to operational consequence. The immediate message for employers is clear: governance will increasingly be evaluated through systems—integrated registrations/returns, data integrity, documentation discipline, and demonstrable internal controls—rather than fragmented statute-wise filings. The Shram Suvidha ecosystem, as a single interface for returns and compliance interaction, reinforces this direction towards digital consolidation and traceable accountability.

Yet, the lived reality remains federal: real enforceability will continue to be shaped by state-notified rules, thresholds, and inspection practices, meaning that multi-state organisations must adopt a dual posture—central alignment with Code principles, coupled with state-wise mapping that is reviewed and updated as rules mature.

Equally, this transition period is not defined only by the Codes. Judicial clarifications—such as the Supreme Court-linked position (reported December 2025) that the ICC of the aggrieved woman’s workplace may assume jurisdiction in cross-office POSH complaints—signal a tightening expectation of procedural precision and empathetic, defensible implementation. Finally, the gratuity ceiling enhancement for Central Government employees to ₹25 lakh (effective 1 January 2024) serves as a reminder that social security advancement is proceeding in parallel through targeted welfare instruments and must be applied with careful scope clarity.

In sum, the defining differentiator in the new era will not be who reacts fastest, but who governs best—through policy clarity, payroll architecture discipline, vendor oversight, safety culture, and procedurally sound workplace justice systems.

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