



Happy New Year-2024



HRV Post

31 December 2023
Volume - 201

Weekly Newsletter from HR Vidyalaya Corporate Services LLP

HAVE A GREAT 2024

EXCLUSIVE MENU FOR
PEOPLE MANAGEMENT

APPETIZERS

Diversity in Hiring (Without compromise)

STARTERS

Best Retention Strategy - Exhibit Opportunities to grow

MAIN COURSE

- **Have Right atmosphere (for employee) to Perform Duty**
- **Continuous Engagment to Ensure Inclusiveness & Belonging**
- **Provide Sustained Skill Enhancement Programs**
- **Always Recognize Contributions by the Employee**
- **Be Transparent and Facilitate Seamless Communication**
- **Enable Employee Wellbeing**

SWEETS

- **Show Empathy, Have Compassion**
- **Compensate adequately**

A priceless approach for ALL



Disclaimer
The views, opinions and information provided in this Newsletter are in no way to be considered legal or consultative advice. We do not make any warranties (Anandan Subramaniam – Author)

The Tamil Nadu Labour Welfare Fund Rules
FORM A
See rule 12 (4)

Statement showing the particulars of contribution amounts paid to
the Secretary, Tamil Nadu Labour Welfare Board
For the year ending December 2023

Name and address of the establishment:

Establishment Account No. :
Email ID :
Contact Telephone :

<u>S.No.</u>	<u>Details Required</u>	<u>Remarks by Establishment</u>
1	Total number of employees in the establishment	
2	Number of persons who are excluded from the payment of contribution	
3	Number of persons from whom recovery not made for any other reason	
4	Number of persons from whom employees' contributions have been recovery	
5	Amount of employees' contributions at Rs. 20.00 per head	Rs.
6	Amount of employer's contributions at Rs. 40.00 per head	Rs.
7	Total amount remitted	Rs.
	Cheque / Demand Draft Number and Date Cheque In favour of: "The Secretary, Tamilnadu Labour Welfare Board, Chennai-6"	No. Date:

Certificates:

- 1. Certified that the number of employees shown under column (1) is correct as per the Muster Roll / Attendance Register.**
- 2. Certified that the contributions are paid in respect of all employees covered by the Act.**

Authorized Signatory

(On the Letter Head of the Establishment)

Annual Report of the Internal Committee in respect of Complaints received during the year 2023

Under Section 21 (1) of The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 and Under Rule No.14 of The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Rules, 2013

To,

District Officer / Commissioner of Labour / District Magistrate

Dear Sir/Madam

Ref: Annual Report as per the Rule 14, framed under as per Section 21 (1) of Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, for the year ended December 2023

We furnish below the Annual Return (All India) as per the Rule 14, framed under Section 21(1) of Sexual Harassment of Woman at Workplace (Prevention, Prohibition, and Redressal) Act 2013, with regards to Complaints received and their Redressal for the year ended 31st December 2023

a)	No. of Complaints of Sexual Harassment received during the year 2023	
b)	No. of Complaints disposed off during the year	
c)	No. of Cases pending for more than 90 days	
d)	No. of Workshops or Awareness Programmes against Sexual Harassment carried out during the year 2023	
e)	Nature of action taken by the Employer or District Officer	

Thanking You,

Yours sincerely,

(Presiding Officer)

Internal Committee constituted

Under The Sexual Harassment of Women at Workplace (PPR) Act, 2013

Copy to: Employer

Encl: Evidence for Conduct of Awareness Programs

Why did many not make New Year Resolutions?

1. I do not have any bad habits....to change...
2. I am ok with my current routine and nothing to improve...



Why do New Year Resolutions Fail?

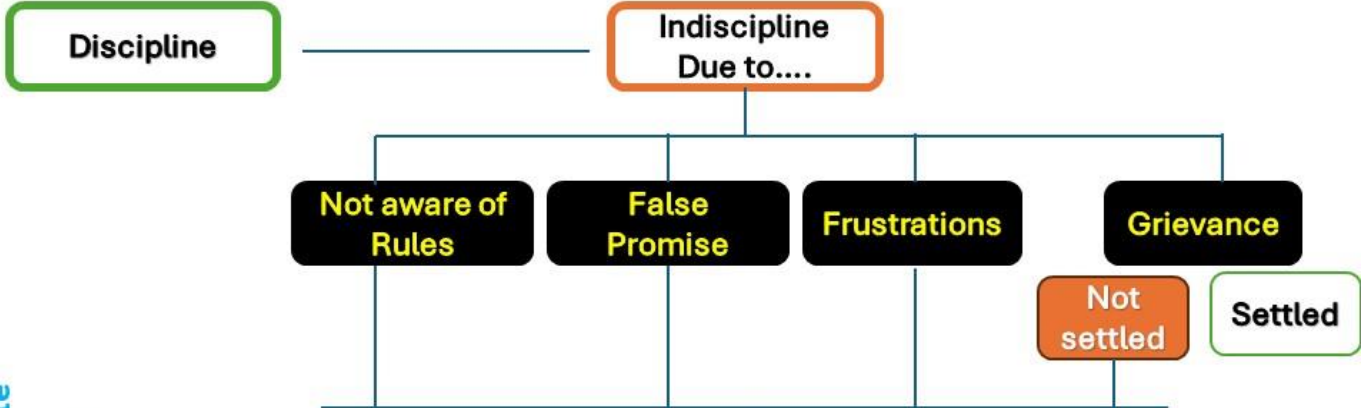
1. A vast distance between the resolve and practicality
 - a. I resolve to go for half-an-hour walking everyday from 1st of January, but after completing my late night office job, I go to bed at 11 pm and get up at 6 am and get ready to go to (start to) office at 7 am. (Physically not possible)
 - b. I resolve to drop my son/daughter to school everyday (on the way to my work), so that I can save money towards auto (expenses). But alternate weeks I have to go for Night shift / Morning First shift. (Practically not possible, every day)
 - c. I resolve to stop smoking and drinking – but I will not stop meeting with my friends / socializing with them every week end. (Which is the cause of habits)

Seeking reasons for not keeping up with Resolution

2. I started going for walking, but due to such early morning weather, I became ill, and I discontinue (seeking reason to stop)
3. From 1st of January, I was going to temple, everyday without fail..... but I stopped (reason – yesterday, I left my costly shoe outside the temple and I lost it)
4. From 1st of January, I buy milk for my family – it is savings of Rs.300 per month (paid to milk-deliveryman) and also, it is good walking-exercise in the morning, needed for my Diabetes control..... but I stopped (reason – 2 or 3 days in a week, the milk arrived late and I had to wait at the booth, which I can't, for various physical reasons in the morning.... I will go for walking in the evening, instead)
5. From 1st of January, I stopped shouting at my team members to get the work done..... But after 2 weeks, I resumed my older style, as the team is not delivering as expected and they need that “stick (my shouting)” I calmed myself that, “let me be always a VILLAIN for them, to get the job done / deliverables.... At least the job is done...
6. From 1st January, I resolved that I will refrain from using Android phone and unsubscribe from all social media..... I re-subscribed because..... “I lost many clientele, who could not able to reach me through social media.... I have to subscribe to stay connected with them (as they use/communicate only through social media....)

Types of Dismissals

- Non-Performance PIP
- Misconduct Dom.Enquiry
- Sexual Harassment POSH Inquiry



By..... P Sampath Kumar,
Sr.HR Professional & Advocate

Minor - Preliminary Enquiry & Settled

Misconduct

Must for HR & IR Professionals

Major / Grave - Domestic Enquiry & Action

Learn From The Leaders

Suspension & pay Subsistence Allowance (if required)

Written Complaint

With Case Studies and Case Citations

Charge Sheet

Role Play

1. Exoneration
2. Minor Penalty without DE
3. Major Penalty – conduct DE

Reply by Workman

Get Certified



**FULL DAY WORKSHOP on 6th JANUARY 2024,
Hotel Kalyan Grand, Vandalur (Kilambakkam Bus Terminus)**

January 2024 - month compliances:

1. BONUS RETURN: Hope your establishment (Shops/offices) had filed by 30/31st Dec 2023
2. For Manufacturing Facilities, it is with Annual Return (under Factories Act)
3. For Central Sphere Establishments it is by Feb 1, 2024 - ONLINE in Shram Suvidha Portal

Other Compliances for Major States:

Kerala	<ol style="list-style-type: none"> 1. CLRA – Half yearly return 2. Factories Act – Annual Return 3. Maternity Benefit Act - Annual Return 	<p>30th January</p> <p>31st January</p> <p>31st January</p>
Maharashtra	<ol style="list-style-type: none"> 1. Maternity benefit Act – Annual Return 2. CLRA – Half yearly return 3. PT payments & returns 	<p>15th January</p> <p>30th January</p> <p>31st January</p>
Delhi	CLRA – Half yearly return	30 th January
Haryana	<ol style="list-style-type: none"> 1. Maternity Benefit Act – Annual Returns 2. CLRA – Half yearly return 	<p>21st January</p> <p>30th January</p>
Karnataka	<ol style="list-style-type: none"> 1. CLRA – Half yearly return 2. Form U – Annual return 3. Maternity Benefit Act – Annual Return 4. Minimum Wages – Annual Return 	<p>30th January</p> <p>31st January</p> <p>31st January</p> <p>31st January</p>
Tamilnadu	<ol style="list-style-type: none"> 1. TN Subsistence Allowance Act and TN CPS to Workmen Act – Annual returns 2. CLRA – Half Yearly Return (S&E only) 3. Annual Return <ol style="list-style-type: none"> a. Maternity Benefit Act (S&E) b. Factories Act (Form 22) c. Payment of Wages Act (S&E) d. Minimum Wages Act (S&E) 4. For IT and ITES companies (comes under S&E) <ol style="list-style-type: none"> a. Self-certification under <ol style="list-style-type: none"> i. Maternity ii. Payment of Wages iii. Minimum Wages iv. S & E Act v. CLRA Act 	<p>15th January</p> <p>30th January</p> <p>31st January</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p> <p>"</p>
Gujarat	<ol style="list-style-type: none"> 1. Factories Act - Half yearly Returns 2. CLRA Act – Half yearly returns 3. Factories Act / Payment of Wages Act / Maternity Benefit Act – Annual returns 	<p>15th January</p> <p>30th January</p> <p>31st January</p>
West Bengal	<ol style="list-style-type: none"> 1. Factories Act - Quarterly Returns 2. CLRA Act – Half yearly returns 3. S&E Act– Annual returns 	<p>15th January</p> <p>30th January</p> <p>31st January</p>

LWF payment due date in January 2024:

1. Andhra Pradesh: Employee Rs.30 and Employer Rs.70, due date 31-01-2024
2. Chhattisgarh: Employee Rs. 15 and Employer Rs.45, due date 15-01-2024
3. Delhi: Employee 75 paise and Employer Rs.2.25, due date 15-01-2024
4. Goa: Employee Rs.60 and Employer Rs.180, due date 31-01-2024
5. Gujarat: Employee Rs.6 and Employer Rs.12, due date 15-01-2024
6. Haryana
December is final month for the Calendar year. If you had not considered monthly or quarterly deduction, do a annual deduction in this payroll (employee 0.2% of monthly gross or Rs.25 maximum.... Employer double the employee contribution)
7. Karnataka
Employee Rs.20 and Employer Rs.40, due date 15-01-2024
8. Kerala → WWF - monthly Rs.50 + Rs.50. Due date 5th of following month (each month)
→ LWF - Employee Rs.4 (Employer Rs.8, due date 15-01-2024)

(WWF for establishments and LWF for Factories)
9. Madhya Pradesh Employee Rs. 10 and Employer Rs.30, due date 15-01-2024
10. Maharashtra Employee Rs. 12 and Employer Rs.36, due date 15-01-2024
11. Odisha Employee Rs. 10 and Employer Rs.20, due date 15-01-2024
12. Tamilnadu Employee Rs.20 and Employer Rs.40, due date 31-01-2024
13. Telangana Employee Rs.2 and Employer Rs.5, due date 31-01-2024
14. West Bengal Employee Rs.3 and Employer Rs.15, due date 15-01-2024

PT payment due date in January 2024:

1. Andhra Pradesh : 10th of Every month
2. Telangana : 10th of Every month
3. Madhya Pradesh : 10th of Every month
4. Gujarat : 15th of Every month
5. Karnataka : 20th of Every month
6. West Bengal : 21st of Every month
7. Maharashtra : 30th / 31st of Every month
8. Odisha : 30th / 31st of Every month
9. Punjab : 30th / 31st of Every month

PF & ESI - Due date, 15th of every month

PF International Worker Return, 15th of every month

Snippets in Labour Laws

Planning to invest in National Pension Scheme (NPS)? Individual can claim Tax Benefit under 3 sections:

- a) Section 80CCD (1) – within the limit of Rs.1.5 lakhs under Section 80C
- b) 80CCD (1b) – Rs.50,000 additional, over & above the limit under Section 80C;
- c) 80CCD (2) - employer's contribution (limited to 10% of employee's Basic + DA) – This deduction is available in the New Tax Regime also

Form 36 B under EPF Scheme for CL

Are you engaging Vendors (Contractors to provide services in your establishment – Temp staff, Security, Housekeeping, Maintenance, Gardener, IT Hardware maintenance services, etc)? As per the PF Act, *if the services are NOT "Principal to Principal basis" and where the contractor has no control over such contractual employees*, kindly ensure the Contractor to submit Form 36-B as per EPF Scheme, within seven days of the close of every month, which is a statement showing the recoveries of contributions in respect of employees employed by or through him. If such contractual services provider is not remitting/ submitting such statement in Form 36B, as per Section 8A of EPF Act the Principal Employer must recover the same from contractor, with respect to the contractor's employees & remit it to PF.

Nursing Break for Women delivered child:

Every **woman delivered of a child** who returns to duty after such delivery shall, in addition to the interval for rest allowed to her, be allowed in the course of her daily work FOUR breaks of the prescribed duration for nursing the child **until the child attains the age of fifteen months.**

- Any person engaged as a "Individual Contractual Agreement" is covered under Indian Contracts Act
- Any person or persons engaged through a Contractor (Vendor) is covered by CLRA Act
- Directors of any company are not covered under any Labour Laws. But by the Companies Act only.

Snippets in Labour Laws

Section 4(5) of Payment of Gratuity Act: Nothing in this section shall affect the right of an employee to receive better terms of gratuity under any award or agreement or contract with the employer.....**But.....** "Section 4(5) of the Payment of Gratuity Act, 1972, will apply only when there are alternative options for employee under the Act and under the terms of contract with the employee. There cannot be "combination" of terms under both the alternatives ".....

BCH Electric Limited vs Pradeep Mehra on 29 April, 2020- Hon'ble Supreme Court

In ESI, Insured Persons (IP) can avail treatment (hospitalization) as per the following:

1. Admission in to ESI's own Hospitals
2. Admission to ESI referral Hospitals for Cashless treatment, where the IP is admitted for Employment injuries, Road traffic accident/ Life-threatening emergencies
3. Admission to any other hospital due emergency situation for medical or surgical & get reimbursement

Is Allowances part of current Labour Law?

Few are part of - to be notified Code on Wages....

1. Except overtime allowance no other allowance are statutorily mandatory
2. Night Shift Allowance and Hardship Allowance, are sum paid to defray special expenses entailed by the nature of employment
3. Where Washing allowance is considered as an amount does not amount to wages under the ESIC Act, there is no fixed percentage for such allowance but conservatively - authorities will allow it around 5~8 % of the Basic + DA
4. If any company has an agreement with Trade union/s for providing the uniform to the employee, then washing allowance can also be part of compensation structure
5. As per the recent Hon'ble Supreme Court order, Transport/Conveyance allowances are also considered in compensation structure (for ESI)

Snippets in Labour Laws

Deemed Worked days in The Payment of Gratuity Act

If any women employee extends maternity leave more than the specified 12 weeks or 26 weeks, as applicable under the Maternity Benefits Act – 4 weeks for illness related to Pregnancy as certified by the attending Medical Practitioner, such days are not considered for calculation of Payment of Gratuity..... if the employee avails such leave as Earned leave or Sick leave, it shall be considered.

Paid wages for Festival Holidays: Any employee who has not completed 30 days of service in an establishment is not eligible for Paid Wages Holiday for Festival Holiday..... This is not a case for National Holiday.

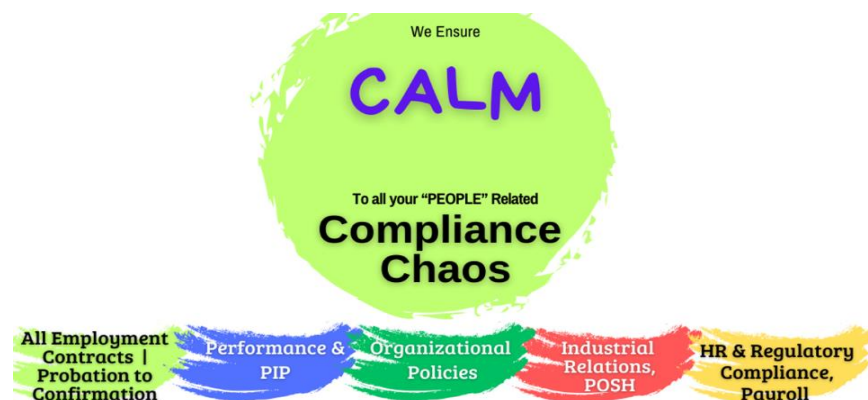
- For eg. an employee joins on 1st January 2022, is not (mandatorily) to be paid for Wages for Pongal (Festival Holiday).... Whereas the same employee has to be considered for Payment of Wages for Republic Day Holiday (January 26)

PF deducted but not paid by Employer?? What Employee can do?

1. Check your Member passbook & ensure that the deducted PF wasn't remitted by Employer
2. Write to Employer to remit immediately
3. Write to Enforcement Officer for action against the Employer
4. Make a written complaint furnishing your details to **Chief Vigilance Officer @ cvo@epfindia.gov.in**
5. File a Criminal Case against the Employer in the local Police Station

What Employee should state in the complaint?.... While making a complaint the Employee (PF Member) shall state the following details, without fail

- Name
- UAN & PF Number
- Employer's name, address & PF Code registration number
- Attach Copy of salary slip



Solutions from HR Vidyalaya Corporate Services LLP