

HRV POST

Weekly Newsletter from
HR Vidyalaya Corporate Services LLP

Vol: 203 – 14th January 2024



HR Vidyalaya Corpc

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Hiring Gen-Z? Be Alert Employers

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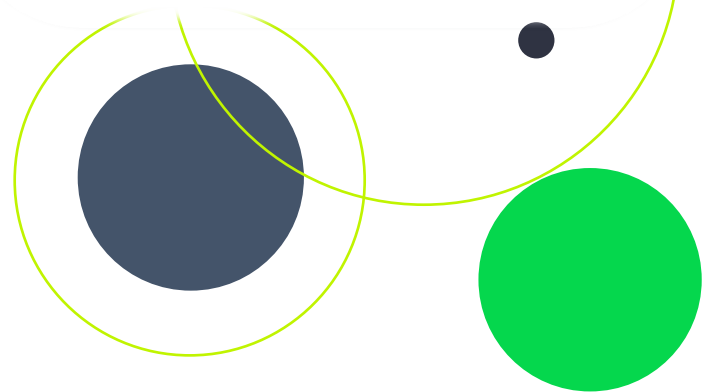
Decoding KA – Gratuity Insurance Rules

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Disclaimer

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

Hiring... Gen Z... Alert to employer

I was doing an HR Audit for a Large Volume Organization and realized a SPECIFIC and SIGNIFICANT Challenge, which would be highly Complex to resolve.....

🔊 While checking whether the e-Nomination under PF was progressing and what is the percentage the Organization has complied, I was startled to see the following:

1. As per the provisions of Nomination, if an employee is married, he/she has to nominate the Spouse and then other Dependents, if he/she desire so.....
2. Hence, I sorted the list of those who were married and whether they had e-nominated (in the first place and I wanted to check whether they had nominated spouse)
3. While doing so, I had just thought to cross verify the age of those who had married (as quite recently the marriage age of women is set to be enhanced and referred to the Parliamentary committee)
4. I found many Gen Z employees are engaged (those who born after 1996).

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As an employer, one must ensure, if a male who were born between 2003 to 2005 (age will be 20, 19, and 18 respectively) is engaged, shall not nominate Spouse..... here the meaning is such employees (male) shouldn't have got married, as they have not completed 21 years.

If they have nominated spouse, it will be void as the marriage itself will be void as per THE PROHIBITION OF CHILD MARRIAGE ACT, 2006, such **Male (of age less than 21 years) is still CHILD** as per the section 2 of the Act.

Usually, no one will ask or check this particular information during HIRING.....

It will be highly challenging..... BE ALERT EMPLOYERS.....

Karnataka Compulsory Gratuity Insurance Rules, 2024

Published on 10th January 2024

Objective:

- 🔊 Employers to obtain valid Insurance Policy for their liability for payment towards the gratuity to all eligible employees.
- 🔊 The Controlling Authority is authorized to Recover the Gratuity payable from Insurance company, directly, if Gratuity is not paid or there is a dispute.

To Whom this Rules are applicable?

1. Factory, Mine, Oilfield, Plantation, Port and Railway Company (irrespective of headcount)
2. Where 10 or more persons are employed in any Shop or Establishment (where the Act is applicable, shall continue to be governed notwithstanding the number goes below ten, after it becomes applicable)




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EMPLOYER'S DUTIES

Any New Company, to whom the Act becomes applicable




1. Obtain Insurance Policy towards Gratuity Coverage for Employees, within 30 days
2. Insurance Policy shall be taken from any Insurance company which is licensed by IRDA
- ↓
3. Registration – Apply in Form-I, within 30 days after obtaining Insurance policy
- ↓
4. Furnish details of Employee in Form-III at the time of Registration
- ↓
5. And whenever there is a change in Employees' details or change in Insurance policy, intimate through Form-III

**Any Existing Company,
to whom the Act is
applicable
&
WHO DO NOT HAVE
INSURANCE POLICY /
GRATUITY TRUST**

- 1. Obtain Insurance Policy towards Gratuity Coverage for Employees, within 60 days**
- 2. Insurance Policy shall be taken from any Insurance company which is licensed by IRDA**

- 3. Registration – Apply in Form-I, within 30 days after obtaining Insurance policy**

- 4. Furnish details of Employee in Form-III at the time of Registration**

- 5. And whenever there is a change in Employees' details or change in Insurance policy, intimate through Form-III**

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**Any Existing Company,
to whom the Act is
applicable
&
WHO HAS INSURANCE
POLICY / GRATUITY
TRUST**

- 1. Registration – Apply in Form-I**

- 2. Employer – has to submit Form-II along with Form-I**

- 3. Furnish details of Employee in Form-III at the time of Registration**

- 4. And whenever there is a change in Employees' details or change in Insurance policy, intimate through Form-III**

General Duties of All Employers after obtaining Insurance

1. **Make timely (due) Payment (of Premium) – renewal of the policy**
2. **Intimate the Renewal to Controlling Authority, within 15 days of such renewal**
3. **Renewal should happen before the due date of renewal (should not get lapsed)**

Duties of Controlling Authority

To issue Form-IV with registration number, upon receiving Form-III registration application

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To whom this is not applicable?

1. **Any employer who is licensed (to operate) by Central Government**
2. **Belonging to or under control of the Central Government**
3. **Any employer has Office (Head Office) in Karnataka and branches in other States, and vice-versa.**
4. **Establishments less than 10, now and before**

FAQ

Is Form A not obtained already (through State Authorities) becomes infructuous?

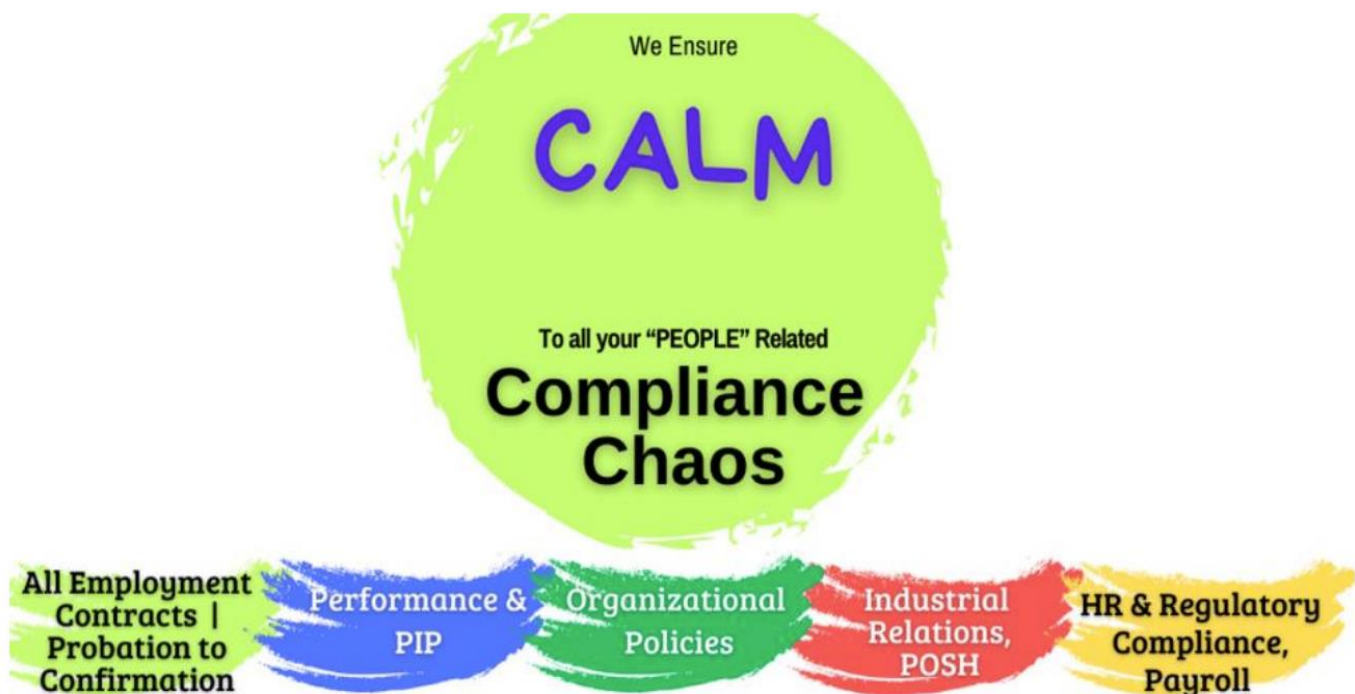
No. It is still valid (and required for new establishments) and it is the registration under the Act (upon applicability). Form IV issued, under this Rules, by Controlling Authority is registration number for obtaining Compulsory Insurance.

FAQ

What were the current practices in managing Gratuity, by different establishments

1. Adhoc release of Gratuity, when there is a need for Payment of Gratuity for eligible employee.
 - Employer will pay at once
2. Actuarial valuation done by the Employer
 - Fund Provisioning in the Books of Accounts, based on the Actuarial valuation
 - Payment of Gratuity, if required is made this Fund Provisioning
 - Balance (or full fund provisioning, if not paid in such FY), will be considered as an Expenses and carried forward to next FY
 - Such Funds will not be utilized for any other purposes
3. Create a Gratuity Trust | Obtain Income Tax Approval | Open a separate bank Account | Buy a Insurance Policy (in IRDA approved company) | Employer Pays Regular or Part of Premium, through Trust | Avail Income Tax Benefits | Make a Claim through Trust | Pay Gratuity through Trust

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Solutions from HR Vidyalaya Corporate Services LLP

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

From Next year
2025
LWF – Tamilnadu
is ONLINE.

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)

DRAFT TEMPLATE
POSH Return

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

January 2024 – calendar month compliances:

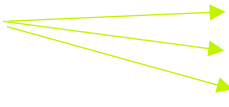
1. BONUS RETURN: Hope your establishment (Shops/offices) had filed by 30/31st Dec 2023
2. For Manufacturing Facilities, it is with Annual Return (under Factories Act)
3. For Central Sphere Establishments it is by Feb 1, 2024 – ONLINE in Shram Suvidha Portal

Other Compliances for Major States:

Kerala	1. CLRA – Half yearly return 2. Factories Act – Annual Return 3. Maternity Benefit Act - Annual Return	30 th January 31 st January 31 st January
Maharashtra	1. Maternity benefit Act – Annual Return 2. CLRA – Half yearly return 3. PT payments & returns	15 th January 30 th January 31 st January
Delhi	CLRA – Half yearly return	30 th January
Haryana	1. Maternity Benefit Act – Annual Returns 2. CLRA – Half yearly return	21 st January 30 th January
Karnataka	1. CLRA – Half yearly return 2. Form U – Annual return 3. Maternity Benefit Act – Annual Return 4. Minimum Wages – Annual Return	30 th January 31 st January 31 st January 31 st January
Tamilnadu	1. TN Subsistence Allowance Act and TN CPS to Workmen Act – Annual returns 2. CLRA – Half Yearly Return (S&E only) 3. Annual Return a. Maternity Benefit Act (S&E) b. Factories Act c. Payment of Wages Act (S&E) d. Minimum Wages Act (S&E) 4. For IT and ITES companies (comes under S&E) a. Self-certification under i. Maternity ii. Payment of Wages iii. Minimum Wages iv. S & E Act v. CLRA Act	15 th January 30 th January 31 st January " " " " " " " " " "
Gujarat	1. Factories Act - Half yearly Returns 2. CLRA Act – Half yearly returns 3. Factories Act / Payment of Wages Act / Maternity Benefit Act – Annual returns	15 th January 30 th January 31 st January
West Bengal	1. Factories Act - Quarterly Returns 2. CLRA Act – Half yearly returns 3. S&E Act– Annual returns	15 th January 30 th January 31 st January

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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 an annual deduction in this payroll (employee 0.2% of monthly gross or Rs.31 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

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Tax on Profession, trade, calling and employment Tamilnadu (PT Act)

As per the Provisions of the Act:

1. "half-year" shall be from the 1st day of April to the 30th day of September and from the 1st day of October to the 31st day of March of a year;
2. Profession Tax Collectable from the salary of August (for 1st Half Yearly) and January (for 2nd Half Yearly)
3. As per Rule 5 of Town Panchayats, Municipalities and Municipal Corporations (Collection of Tax on Professions, Trades, Callings and Employments) Rules, 1999 – the due date of payment for 2nd Half yearly is **FEBRUARY 15, 2024.**
4. The same is applicable for "The Tamil Nadu Village Panchayats (Collection of Tax on Profession, Trade, Calling and Employment) Rules, 2000