

Executive Summary

As India moves toward a unified digital framework, the 2026 Labour Codes represent the most significant shift in statutory governance in decades. **AROI SERVICES** bridges **25+ years** of tradition with this digital future, ensuring your enterprise remains legally fortified within the new unified system.

The 4 Pillars of the 2026 Framework

The new roadmap simplifies 29 legacy laws into 4 streamlined codes. Our "Judicial-Grade" oversight ensures your business is ready for each

Code on Wages:

Standardizing definitions and ensuring uniform payout structures.

Industrial Relations Code:

Modernizing ground-level adherence for a "Litigation-Free" environment.

Social Security Code:

Expanding the safety net through a tech-driven approach.

Occupational Safety, Health & Working Conditions Code:

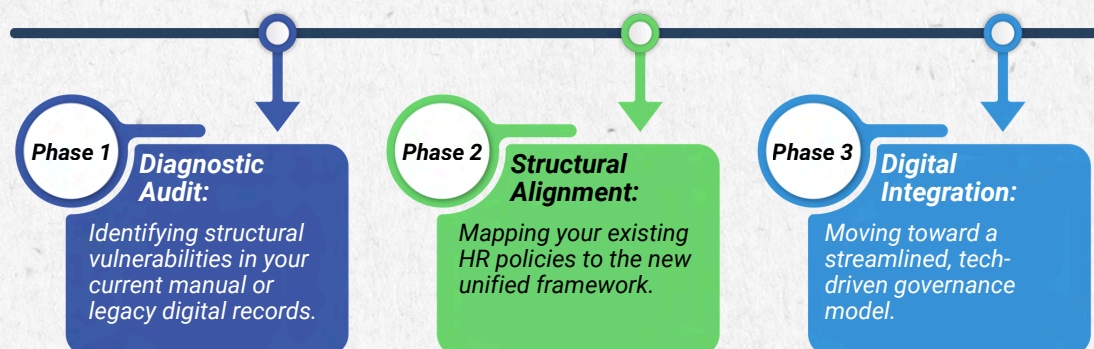
Harmonizing Central mandates with State-specific rules.



Why wait for the transition when you can lead it?

AROI SERVICES provides the infrastructure to turn compliance into a strategic asset.

Your Transition Timeline



A Final Word from our Strategic Advisor

"Compliance is no longer just about filing returns—it is about preempting litigation through judicial-grade precision within the new unified framework." — **Adv. S. Chakraborty**

Scroll to the next page to see the changes & impact of the new 4 Labour codes

LABOUR CODE CHANGES & IMPACT

Know the key points under India's 4 Labour Codes

4 Codes | 29 Legacy Laws | Effective Nov 21, 2025



COMPENSATION & WAGES

- **Basic salary** minimum 50% of CTC
- **Gratuity** after 1 year applies to fixed-term (FTE)
- **Equal pay** mandatory across genders
- **2x overtime** beyond 48 hrs/week
- **Wages by 7th of month**, exit dues within 2 days



WORKING HOURS

- **48-hour work week** standardized
- **12-hour shifts** allowed with consent (weekly 48-hour cap remains)
- **1 day leave** per 20 days worked; carry forward max 30 days
- **Fixed-term = permanent benefits** (gratuity, PF)



WOMEN-MAJOR CHANGES

- **Night shifts permitted** (with consent + mandatory safety transport/security)
- **26 weeks' maternity**
- **Crèche mandatory** at 50+ employees
- **Women on grievance committee** compulsory
- Parents-in-law included in **family definition**



HEALTHCARE & SAFETY

- **Free annual health checks** for 40+ yrs.
- **Commute accidents compensable** (home-to-work covered)
- **Safety committees** at 500+ workers (250 for hazardous factories)
- **Basic amenities mandatory** (water, restrooms, first-aid, canteen facilities)



GIG & PLATFORM WORKERS

- **Formally recognized** (delivery agents, drivers, freelancers)
- **Platforms pay 1-2% turnover** (max 5% of worker payments) to social security
- **PF & ESI** access for previously uncovered workers
- **Aadhaar-linked portable benefits**



COMPLIANCE

- **Single registration portal**
- **Digital records**
- **Appointment letters** mandatory for all workers
- **Work-from-home officially recognized** - Formalize policy
- **Inspector-cum-Facilitator** model



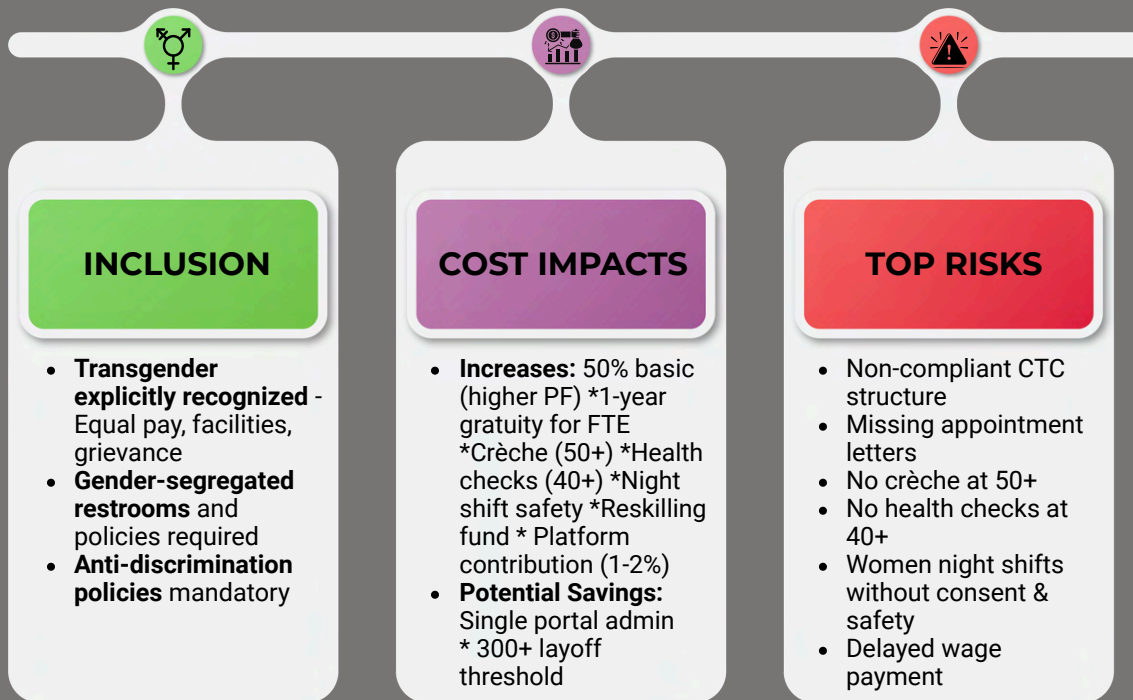
RETRENCHMENT & IR

- **300+ threshold** for govt. approval on layoffs (was 100+)
- **Reskilling fund**: 15 days' wages per retrenched worker
- **60-day notice** for layoffs (300+)
- **Standing orders** apply at 300+ (was 100+)



CONTRACT LABOUR

- **Enhanced social security** for contract workers
- **Licence** for 50 and more workers (was 20)



KEY NUMBERS TO REMEMBER

50% basic | 1 yr. gratuity for FTE | 26 wks. maternity | 50+ crèche | 40+ health checks | 48 hrs. weekly cap | 12 hrs. daily max. | 300+ layoff threshold | 7th wage deadline | 2 days exit dues | 15 days re-skilling fund

State rules still being finalized-track variations for multi-state operations

Prepared by:

AROI Compliance Services Pvt. Ltd.

CIN: U82990WB2025PTC285082

Registered Office: IID/2978, Premises No. 28-0684, AA-IID, New Town, Kolkata - 700 161

+91 99032 98850 **info@aroiservices.in** **www.aroiservices.in**