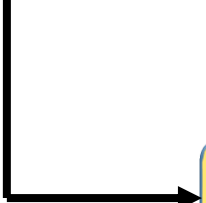


**PAYROLL & LABOUR LAWS**



**PAYROLL PROCESS**



**Employee Onboarding**

**Band/Designation**

**Basic/Allowances/ Retrials**

**Amounting**

**Define Company pay Policy**

**Salary Components & Compensation**

**Salaries payments**

**Calculate the salaries to payout**

**Collection of inputs employee other**

**Distribute pay slips & Tax Information**

**Complies Tax Statutory report**

**Payroll Records**

**SOCIAL SECURITY**

**EMPLOYEE BENEFITS**

**EMPLOYEE GRIEVANCE**

**TAX LIBALITIES**

# State-Region wise division- MW

Divided I 5 Regions

CENTRAL	NORTH	EAST	WEST	SOUTH
<ul style="list-style-type: none"><li>• Central Sphere</li><li>• Chhattisgarh</li><li>• Delhi</li><li>• Haryana</li><li>• Madhya Pradesh</li><li>• Uttar Pradesh</li></ul>	<ul style="list-style-type: none"><li>• Chandigarh</li><li>• Himachal Pradesh</li><li>• Jammu &amp; Kashmir</li><li>• Ladakh</li><li>• Punjab</li><li>• Uttarakhand</li></ul>	<ul style="list-style-type: none"><li>• Arunachal Pradesh</li><li>• Assam</li><li>• Bihar</li><li>• Chhattisgarh</li><li>• Jharkhand</li><li>• Manipur</li><li>• Meghalaya</li><li>• Mizoram</li><li>• Nagaland</li><li>• Odisha</li><li>• Sikkim</li><li>• Tripura</li><li>• West Bengal</li></ul>	<ul style="list-style-type: none"><li>• Dadra &amp; Nagar Haveli</li><li>• Daman &amp; Diu</li><li>• Goa</li><li>• Gujarat</li><li>• Maharashtra</li><li>• Rajasthan</li></ul>	<ul style="list-style-type: none"><li>• Andhra Pradesh</li><li>• Andaman &amp; Nicobar</li><li>• Karnataka</li><li>• Kerala</li><li>• Lakshadweep</li><li>• Puducherry</li><li>• Telangana</li><li>• Tamil Nadu</li></ul>

# State-Region wise division- LWF

## Divided I 5 Regions

CENTRAL	NORTH	EAST	WEST	SOUTH
<ul style="list-style-type: none"> <li>• Central Sphere</li> <li>• <b>Delhi</b></li> <li>• <b>Haryana</b></li> <li>• <b>Madhya Pradesh</b></li> <li>• <i>Uttar Pradesh</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Chandigarh</b></li> <li>• <i>Himachal Pradesh</i></li> <li>• <i>Jammu &amp; Kashmir</i></li> <li>• <i>Ladakh</i></li> <li>• <b>Punjab</b></li> <li>• <i>Uttarakhand</i></li> </ul>	<ul style="list-style-type: none"> <li>• Arunachal Pradesh</li> <li>• Assam</li> <li>• Bihar</li> <li>• <b>Chhattisgarh</b></li> <li>• <i>Jharkhand</i></li> <li>• <i>Manipur</i></li> <li>• <i>Meghalaya</i></li> <li>• <i>Mizoram</i></li> <li>• <i>Nagaland</i></li> <li>• <b>Odisha</b></li> <li>• <i>Sikkim</i></li> <li>• <i>Tripura</i></li> <li>• <b>West Bengal</b></li> </ul>	<ul style="list-style-type: none"> <li>• <i>Dadra &amp; Nagar Haveli</i></li> <li>• <i>Daman &amp; Diu</i></li> <li>• <b>Goa</b></li> <li>• <b>Gujarat</b></li> <li>• <b>Maharashtra</b></li> <li>• <i>Rajasthan</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Andhra Pradesh</b></li> <li>• <i>Andaman &amp; Nicobar</i></li> <li>• <b>Karnataka</b></li> <li>• <b>Kerala</b></li> <li>• <i>Lakshadweep</i></li> <li>• <i>Puducherry</i></li> <li>• <b>Telangana</b></li> <li>• <b>Tamil Nadu</b></li> </ul>

Andhra Pradesh  
 Chandigarh  
 Chhattisgarh  
 Delhi  
 Goa  
 Gujarat  
 Haryana  
 Karnataka  
 Kerala  
 Madhya Pradesh  
 Maharashtra  
 Odisha  
 Punjab  
 Tamil Nadu  
 Telangana  
 West Bengal

## Labour Welfare Fund

Labour welfare fund is a statutory contribution managed by individual state authorities. The state labour welfare board determines the amount and frequency of the contribution. The contribution and periodicity of remittance differs with every state. In some states the periodicity is annual (Andhra Pradesh, Haryana, Karnataka, Tamil Nadu etc) and in some states it is to be contributed during the month of June & December (Gujarat, Madhya Pradesh, Maharashtra etc).

## What is Labour Welfare Fund?

Labour welfare is an aid in the form of money or necessities for those in need. It provides facilities to labourers in order to improve their working conditions, provide social security, and raise their standard of living.

To justify the above statement, various state legislatures have enacted an Act exclusively focusing on welfare of the workers, known as the Labour Welfare Fund Act. The Labour Welfare Fund Act incorporates various services, benefits and facilities offered to the employee by the employer. Such facilities are offered by the means of contribution from the employer and the employee. However, the rate of contribution may differ from one state to another.

# LABOUR WELFARE FUND

## Scope of Labour Welfare Fund Act

The scope of this Act is extended to housing, family care & worker's health service by providing medical examination, clinic for general treatment, infant welfare, women's general education, workers activity facilities, marriage, education, funeral etc. State specific Labour Welfare Funds are funded by contributions from the employer, employee and in few states, the government also.

## Applicability of the Act

In order to provide social security to workers, the government has introduced the Labour Welfare Fund Act. This act has been implemented only in 16 states out of 37 states including union territories.

The below table depicts the states in which the Act has been implemented and not implemented:

The Labour Welfare Fund Act is not applicable to all category of employees working in the establishment. It depends upon the wages earned and designation of the employee. Also, one needs to check the total number of employees working before extending this Act to their establishment. The applicability of the Act based on the number of employees may differ depending upon state specific Act.

## How Does the Process Work?

The contribution in the Labour Welfare Fund may be made annually, half yearly or monthly. The frequency may differ depending upon the state specific Act. Further, if the frequency is half yearly the period of deduction shall be divided into two consecutive periods as per the date mentioned in the state specific Act. The employer needs to make the deduction from the salary of the employee and submit the same to the Labour Welfare Fund board in the prescribed form before the due date.

## Labour Welfare Fund Expenditure

In general the money in the Fund may be utilized by the Board to defray expenditure on the following:

- Educational facilities for the children of the workers.
- Medical facilities for both private and public-sector employers to facilitate medical facilities for their workers and their families.
- Transport facilities to the workers for commuting to work.
- Recreational facilities in form of music, dance, drama, games, sports, paintings, etc. are usually offered to the employees to build a wholesome working environment.
- Housing facilities under this scheme offer loans to industrial workers for constructing houses at concessional rates.
- Excursions, tours and holiday homes.
- Home industries and subsidiary occupations for women and unemployed persons.
- Reading rooms and libraries.
- Vocational training.
- Nutritious food to children of employees.

# State-Region wise division- LWF- CENTRAL

- **Delhi**
- **Haryana**
- **Madhya Pradesh**

<b>Act</b>	The Bombay Labour Welfare Fund Act, 1953
<b>Rule</b>	The Delhi Labour Welfare Fund Rules, 1997
<b>Applicability</b>	Any Employer/Establishment employing five or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM A.docx</a>
<b>Website</b>	<a href="http://www.delhi.gov.in/wps/wcm/connect/DOIT_Labour/labour/notification/labour+welfare+funds">http://www.delhi.gov.in/wps/wcm/connect/DOIT_Labour/labour/notification/labour+welfare+funds</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees except those working in the managerial or supervisory capacity and drawing wages exceeding Rupees Two thousand Five Hundred only per month	0.75	2.25	3.00	30th June	15th July
All employees except those working in the managerial or supervisory capacity and drawing wages exceeding Rupees Two thousand Five Hundred only per month	0.75	2.25	3.00	31st December	15th January



# State-Region wise division- LWF- CENTRAL

- Delhi
- Haryana
- Madhya Pradesh

<b>Act</b>	The Punjab Labour Welfare Fund Act,1965
<b>Rule</b>	The Punjab Labour Welfare Fund Rules,1966
<b>Applicability</b>	Any Employer/Establishment employing ten or more employees/persons
<b>Frequency</b>	Monthly
<b>Form</b>	
<b>Website</b>	<a href="https://hrylabour.gov.in/content/cms/MTU">https://hrylabour.gov.in/content/cms/MTU</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees employed, directly by or through any agency (including a contractor) with or without the knowledge of the principal employer, for remuneration in any factory or establishment to do any work connected with its affairs. Each employee shall contribute to the Fund every month an amount equal to zero point two percent of his salary or wages or any remuneration subject to a limit of rupees thirty one and each employer in respect of each such employee shall contribute to the Fund every month, twice the amount contributed by such employee	31.00	62.00	93.00	Every Month (Also being accepted Quarterly Half Yearly Yearly in certain cases)	Last Day Of The Month (Also being accepted Quarterly Half Yearly Yearly in certain cases)

Note: All employees employed, directly by or through any agency (including a contractor) with or without the knowledge of the principal employer, for remuneration in any factory or establishment to do any work connected with its affairs

# State-Region wise division- LWF- CENTRAL

- Delhi
- Haryana
- **Madhya Pradesh**

<b>Act</b>	The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982
<b>Rule</b>	The Madhya Pradesh Shram Kalyan Nidhi Rules, 1984
<b>Applicability</b>	Any Employer/Establishment employing one or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM A.docx</a> <a href="#">madhya-pradesh-shram-kalyan-nidhi-adhiniyam-applicability.pdf</a>
<b>Website</b>	<a href="http://shramsewa.mp.gov.in/labourwelfareboard/en-us/">http://shramsewa.mp.gov.in/labourwelfareboard/en-us/</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees except those working in the managerial or supervisory capacity and drawing wages exceeding Rupees Ten Thousand only per month	10.00	30.00	40.00	30th June	15th July
All employees except those working in the managerial or supervisory capacity and drawing wages exceeding Rupees Ten Thousand only per month	10.00	30.00	40.00	31st December	15th January

# State-Region wise division- LWF- NORTH

- **Punjab**
- **Chandigarh**

<b>Act</b>	The Punjab Labour Welfare Fund Act,1965
<b>Rule</b>	The Punjab Labour Welfare Fund Rules 1966
<b>Applicability</b>	Any Employer/Establishment employing twenty or more employees/persons
<b>Frequency</b>	Monthly
<b>Form</b>	
<b>Website</b>	<a href="http://pblabour.gov.in/">http://pblabour.gov.in/</a>

## Labour Welfare Fund Contribution

<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
Any person who is employed for hire or reward to do any work, skilled or unskilled, manual or clerical, in an establishment	5.00	20.00	25.00	Last Day Of Month	15th April 15th October

Note: An employee shall mean an employee whose name finds mention in the register on the last working day of the month. As per Section 9A (3) the employer shall be entitled to recover from the employee, the employee contribution by deduction from his/her wages and not otherwise. Section 9A (2) requires that every employer shall pay to the funds both his contribution and contribution of the employee before the 15th October, for the period commencing from 1st April to the 30th September, and before the 15th April , for the period commencing from the 1st October to the 31st March every year by crossed cheque or demand draft to the Welfare Commissioner

# State-Region wise division- LWF- NORTH

- Punjab
- Chandigarh

<b>Act</b>	The Punjab Labour Welfare Fund Act,1965
<b>Rule</b>	The Punjab Labour Welfare Fund Rules,1966
<b>Applicability</b>	Any Employer/Establishment employing one or more employees/persons
<b>Frequency</b>	Monthly
<b>Form</b>	
<b>Website</b>	<a href="http://chandigarh.gov.in/dept_labour.htm">http://chandigarh.gov.in/dept_labour.htm</a>

## Labour Welfare Fund Contribution

<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
Employee drawing salary upto Rupees Fifteen Thousand per month	5.00	20.00	25.00	Last Day Of Month	15th October 15th April

# State-Region wise division- LWF- East

- **West Bengal**
- **Odisha**
- **Chhattisgarh**

<b>Act</b>	The West Bengal Labour Welfare Fund Act, 1974
<b>Rule</b>	The West Bengal Labour Welfare Fund Rules, 1976
<b>Applicability</b>	Any Employer/Establishment employing ten or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM D Statement Regarding Contributions.docx</a>
<b>Website</b>	<a href="http://www.wblwb.org/html/index.php">http://www.wblwb.org/html/index.php</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees except those working in the managerial or supervisory capacity and drawing wages exceeding rupees thousand six hundred per month	3.00	30.00	33.00	30th June	15th July
All employees except those working in the managerial or supervisory capacity and drawing wages exceeding rupees thousand six hundred per month	3.00	30.00	33.00	31st December	15th January

# State-Region wise division- LWF- East

- West Bengal
- **Odisha**
- Chhattisgarh

<b>Act</b>	The Odisha Labour Welfare Fund Act, 1996
<b>Rule</b>	The Odisha Labour Welfare Fund Rules, 2015
<b>Applicability</b>	Any Employer/Establishment employing twenty or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM F.docx</a>
<b>Website</b>	<a href="http://www.labdirodisha.gov.in">http://www.labdirodisha.gov.in</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees except those working in the managerial or supervisory capacity and who is employed as an apprentice or on part-time basis	10.00	20.00	30.00	30th June	15th July
All employees except those working in the managerial or supervisory capacity and who is employed as an apprentice or on part-time basis	10.00	20.00	30.00	31st December	15th January

# State-Region wise division- LWF- East

- West Bengal
- Odisha
- Chhattisgarh

<b>Act</b>	The Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982				
<b>Rule</b>	The Chhattisgarh Pradesh Shram Kalyan Nidhi Rules, 1984				
<b>Applicability</b>	Any Employer/Establishment employing one or more employees/persons				
<b>Frequency</b>	Half Yearly				
<b>Form</b>	<a href="#">FORM A.docx chhattisgarh-shram-kalyan-nidhi-adhiniyam-applicability.pdf</a>				
<b>Website</b>	<a href="http://cglabour.nic.in/ShramKalyanMandal/abhidayrashi.aspx">http://cglabour.nic.in/ShramKalyanMandal/abhidayrashi.aspx</a>				
<b>Labour Welfare Fund Contribution</b>					
<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
All employees except those working in managerial or administrative capacity or employed in a supervisory capacity drawing wages exceeding ten thousand per month	15.00	45.00	60.00	30th June	15th July
All employees except those working in managerial or administrative capacity or employed in a supervisory capacity drawing wages exceeding ten thousand per month	15.00	45.00	60.00	31st December	15th Januar

# State-Region wise division- LWF- West

- **Goa**
- **Gujarat**
- **Maharashtra**

<b>Act</b>	The Goa Labour Welfare Fund Act, 1986
<b>Rule</b>	Goa Labour Welfare Fund, Rules 1990
<b>Applicability</b>	Any Employer/Establishment employing one or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM A.xlsx</a>
<b>Website</b>	<a href="http://labour.goa.gov.in/index.php/goa-lwb/">http://labour.goa.gov.in/index.php/goa-lwb/</a>

## Labour Welfare Fund Contribution

<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
All employees except those working in managerial or supervisory capacity and drawing wages exceeding rupees one thousand six hundred only per month	60.00	180.00	240.00	30th June	31st July
All employees except those working in managerial or supervisory capacity and drawing wages exceeding rupees one thousand six hundred only per month	60.00	180.00	240.00	31st December	31st January



# State-Region wise division- LWF- West

- Goa
- **Gujarat**
- Maharashtra

<b>Act</b>	The Gujarat Labour Welfare Fund Act, 1953
<b>Rule</b>	The Labour Welfare Fund (Gujarat) Rules, 1962
<b>Applicability</b>	Any Employer/Establishment employing ten or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM A-1.docx</a>
<b>Website</b>	<a href="https://glwb.gujarat.gov.in/">https://glwb.gujarat.gov.in/</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees except those working in managerial or supervisory capacity and drawing wages exceeding rupees three thousand and five hundred per month	6.00	12.00	18.00	30th June	15th July
All employees except those working in managerial or supervisory capacity and drawing wages exceeding rupees three thousand and five hundred per month	6.00	12.00	18.00	31st December	15th January

# State-Region wise division- LWF- West

- **Goa**
- **Gujarat**
- **Maharashtra**

<b>Act</b>	The Maharashtra Labour Welfare Fund Act, 1953
<b>Rule</b>	The Maharashtra Labour Welfare Fund Rules, 1953
<b>Applicability</b>	Any Employer/Establishment employing five or more employees/persons
<b>Frequency</b>	Half Yearly
<b>Form</b>	<a href="#">FORM A-1.xls</a>
<b>Website</b>	<a href="https://mahakamgar.maharashtra.gov.in/index.htm">https://mahakamgar.maharashtra.gov.in/index.htm</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees except those working in the managerial or supervisory capacity	25.00	75.00	100.00	30th June	15th July
All employees except those working in the managerial or supervisory capacity	25.00	75.00	100.00	31st December	15th January

# State-Region wise division- LWF- South

- **Andhra Pradesh**

- Karnataka
- Kerala
- Telangana
- Tamil Nadu

<b>Act</b>	Andhra Pradesh Labour Welfare Fund Act, 1987
<b>Rule</b>	The Andhra Pradesh Labour Welfare Fund Rules, 1988
<b>Applicability</b>	Any Employer/Establishment employing one or more employees/persons
<b>Frequency</b>	Yearly
<b>Form</b>	<a href="#">FORM F.xlsx</a>
<b>Website</b>	<a href="http://labour.ap.gov.in/ELabour/Views/RecentAmendmentNewActs.aspx">http://labour.ap.gov.in/ELabour/Views/RecentAmendmentNewActs.aspx</a>

## Labour Welfare Fund Contribution

<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
All employees except those employed mainly in a managerial capacity or who is employed as an apprentice or on part-time basis	30.00	70.00	100.00	31st December	31st January

# State-Region wise division- LWF- South

- Andhra Pradesh
- **Karnataka**
- Kerala
- Telangana
- Tamil Nadu

<b>Act</b>	The Karnataka Labour Welfare Fund Act, 1965
<b>Rule</b>	The Karnataka Labour Welfare Fund Rules, 1968
<b>Applicability</b>	Any Employer/Establishment employing fifty or more employees/persons
<b>Frequency</b>	Yearly
<b>Form</b>	<a href="#">FORM D.docx</a>
<b>Website</b>	<a href="http://labour.kar.nic.in/labour/klwboard.htm">http://labour.kar.nic.in/labour/klwboard.htm</a>

## Labour Welfare Fund Contribution

<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
All employees who are employed for wages to do any work skilled or unskilled, manual or clerical, in an establishment	20.00	40.00	60.00	31st December	15th January

# State-Region wise division- LWF- South

- Andhra Pradesh
- Karnataka
- **Kerala**
- Telangana
- Tamil Nadu

<b>Act</b>	The Kerala Shops And Commercial Establishments Workers Welfare Fund Act,2006
<b>Rule</b>	The Kerala Shops And Commercial Establishments Workers Welfare Fund Scheme, 2007
<b>Applicability</b>	Any Employer/Establishment employing one or more employees/persons
<b>Frequency</b>	Monthly
<b>Form</b>	<a href="#">FORM 6.docx</a> <a href="#">Form - 5.xlsx</a>
<b>Website</b>	<a href="http://peedika.kerala.gov.in/">http://peedika.kerala.gov.in/</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All employees under the purview of the Kerala Shops and Commercial Establishments Act, 1960	50.00	50.00	100.00	Monthly	5th Of Every Month

# State-Region wise division- LWF- South

- Andhra Pradesh
- Karnataka
- Kerala
- **Telangana**
- Tamil Nadu

<b>Act</b>	Telangana Labour Welfare Fund Act, 1987
<b>Rule</b>	Telangana Labour Welfare Fund Rules, 1988
<b>Applicability</b>	Any Employer/Establishment employing twenty or more employees/persons
<b>Frequency</b>	Yearly
<b>Form</b>	<a href="#">FORM F.xlsx</a>
<b>Website</b>	<a href="https://labour.telangana.gov.in/AboutUs.do">https://labour.telangana.gov.in/AboutUs.do</a>

## Labour Welfare Fund Contribution

Category	Employee Contribution	Employer Contribution	Total Contribution	Date Of Deduction	Last Date For Submission
All Employees except those working in the managerial or supervisory capacity and drawing wages exceeding rupees one thousand six hundred per month	2.00	5.00	7.00	31st December	31st January

# State-Region wise division- LWF- South

- Andhra Pradesh
- Karnataka
- Kerala
- Telangana
- **Tamil Nadu**

<b>Act</b>	The Tamil Nadu Labour Welfare Fund Act, 1972				
<b>Rule</b>	The Tamil Nadu Labour Welfare Fund Rules, 1973				
<b>Applicability</b>	Any Employer/Establishment employing five or more employees/persons				
<b>Frequency</b>	Yearly				
<b>Form</b>	<a href="#">FORM A.docx</a>				
<b>Website</b>	<a href="https://www.lwb.tn.gov.in/">https://www.lwb.tn.gov.in/</a>				
<b>Labour Welfare Fund Contribution</b>					
<b>Category</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>	<b>Date Of Deduction</b>	<b>Last Date For Submission</b>
All employees except those working in managerial or supervisory capacity and drawing wages exceeding rupees Fifteen thousand per month or who is employed as an apprentice or on part-time basis	20.00	40.00	60.00	31st December	31st January