

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- LWH

Divided I 5 Regions

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

State-Region wise division- LWH

Divided I 5 Regions

Andaman and Nicobar
 Andhra Pradesh
 Assam
 Bihar
 Chandigarh
 Chhattisgarh
 Dadra and Nagar Haveli
 Daman and Diu
 Delhi
 Goa
 Gujarat
 Haryana
 Himachal Pradesh
 Jammu and Kashmir
 Jharkhand
 Karnataka
 Kerala
 Madhya Pradesh
 Maharashtra
 Manipur
 Meghalaya
 Nagaland
 Odisha
 Puducherry
 Punjab
 Rajasthan
 Sikkim
 Tamil Nadu
 Telangana
 Tripura
 Uttar Pradesh
 Uttarakhand
 West Bengal

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

LEAVE AND WORKING HOURS

Generally working hours and leave provisions vary across industries. Standard working hours are typically around 48 hours per week, with variations depending on the industry, such as shift work in healthcare and retail. Overtime is usually compensated at 2 times the regular rate. Leave provisions include annual leave (10-20 days), sick leave (5-10 days), maternity/paternity leave (maternity: 12-26 weeks, paternity: 1-2 weeks), and public holidays (8-10 days). Legal provisions, such as the Factories Act, 1948, Shops and Establishments Act, Maternity Benefit Act, 1961, and Paternity Benefit Act, 2017, govern these aspects to ensure a healthy work-life balance for employees. Further, each state has its own statutory regulation for leave and work hours mechanism.

Leave

The Shops and Establishments Act, is enacted by every state in India. The Act is designed to regulate payment of wages, hours of work, interval for rest, opening and closing hours, holidays, overtime work, annual leave, sick leave, casual leave, condition of the employment etc.

Concept of Leaves

Employees are entitled to a certain number of days of leave per year aside from the holidays and days off. Generally three types of leave are mentioned under the Shops and Establishments Act i.e. Privilege leave, Sick leave and Casual leave. This varies from state to state. So, the number of leave entitled to an employee depends upon the state in which the establishment is located in. The leave policy of an establishment should be in consonance with the leave provision of the respective state's Shops and Establishments Act. The said leave policy cannot be less beneficial than that mentioned by the respective state's Shops and Establishments Act.

Generally, the framework of the Act is similar throughout. However, the leave provision under the Act varies for every state.

LEAVE AND WORKING HOURS

Leave and Working Hours Applicable Across States in India

The states in which leave & working hours are applicable are listed below:

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

The nature of leave and working hours in India varies across states due to different local labor laws. Generally, employees are entitled to Earned Leave (Privilege Leave), Casual Leave, Sick Leave, and Maternity Leave. The number of days and conditions for these leaves differ from state to state. For instance, Earned Leave is typically one day for every 20-30 days worked, while Casual Leave ranges from 7 to 12 days per year. Working hours are usually

LEAVE AND WORKING HOURS

Types of Leave

Earned leave / Privilege leave

These are the additional leave of absence awarded to an employee with wages for the day's work performed by him for specific number of days as prescribed under the Shops and Establishments Act. The condition to avail the Earned / Privilege leave may differ in every establishment. The total number of days of Earned / Privileged leave that may be carried forward to a succeeding year is prescribed under the Shops and Establishments Act. The employee is entitled for encashment of Earned leave / Privileged leave as per the respective state's Shops and Establishments Act and Rule.

Casual Leave:

The Casual Leave is granted for an unanticipated event or when an employee is unable to attend the office for a day or two due to any personal exigency. The quantum varies from state to state, as per Shops and Establishments Act. Normally companies restrict Casual leave to a short duration. However, if an employee wishes to avail Casual Leave for a longer period then prior permission is required or a plausible reason needs to be provided on re-joining. Casual leave is normally not clubbed with other leave, but can be availed along with other leave in case of insufficient leave balance. Generally Casual leave is not cashable nor it can be carried forward.

Sick leave:

An employee is entitled to avail Sick leave in case of sickness. During Sick leave, wages are paid to the employees when they are out of work due to illness. The number of Sick leave are fixed by the establishment in accordance with the provisions of the respective state's Shops and Establishments Act. Sick leave accumulated in a year, may be carried forward and availed in the next year in certain states.

LEAVE AND WORKING HOURS

Overtime Work

Overtime refers to the time worked in excess of one's regular working hours which, in India, is eight to nine hours per day and forty-eight to fifty hours per week, depending upon the establishment one is employed with. Overtime wages are to be paid at the rate of twice the ordinary rates of wages by the employer, if an employee works more than the working hours as prescribed under the Act.

Several statutes regulate overtime and overtime payment, and different legal acts provide for different periods of working hours.

Spread Over Hours

Spread Over hours mean, total working hour of an employee, inclusive of rest breaks and overtime.

Interval for rest

Interval for rest is a break taken during working hours.

State-Region wise division- LWH- CENTRAL

- **Delhi**

- Haryana
- Madhya Pradesh
- Uttar Pradesh

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (sick leave or casual leave both combined) 1 day (after one month of continuous employment)	Not Applicable
Casual Leave (Days)	12 days (sick leave or casual leave both combined) 1 day (after one month of continuous employment)	Not Applicable
Earned / Privileged Leave	15 days (after 12 months of continuous service) 5 days (after 4 months of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty-eight hours in a week
Interval For Rest	After five hours of work interval of rest of half an hour
Maximum Over Time Hours	Six hours in any week and one hundred and fifty hours in a year
Spreadover Hours	Ten and half hours in any commercial establishment and twelve hours in any shop
Rate of OT Wages	Twice the rate of his normal remuneration calculated by the hour

Definitions:

Normal wages :

For the purpose of calculating the normal hourly wage for the day shall be reckoned as consisting of eight hours

State-Region wise division- LWH- CENTRAL

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

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	7 days	Not Applicable
Casual Leave (Days)	7 days	Not Applicable
Earned / Privileged Leave	18 days (after 20 days of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least half an hour
Maximum Over Time Hours	Fifty hours in a quarter
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the rate of normal wages calculated by the hour

Definitions

Year	Year commencing on the first day of April
Quarter	Period of three months commencing on the first day of January, first day of April , first day of July and first day of October every year
Normal wages	Normal Wages means basic wages plus such allowances including the cash equivalent of the advantages accruing through the concessional sale to workers of food grains and other articles as the worker is for the time being entitled to , but does not include bonus

State-Region wise division- LWH- CENTRAL

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

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	No provision for sick leave	
Casual Leave (Days)	14 days	
Earned / Privileged Leave	30 days (after 12 months of continuous service)	Not exceeding three months or 90 days

Working Hours for Shops and Establishment

Normal Working Hours	Forty eight hours in a week and nine hours in a day in the shop; forty eight hours in a week and ten hours in a day in the commercial establishment
Interval For Rest	Not Applicable
Maximum Over Time Hours	Six hours in any week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of April
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State-Region wise division- LWH- CENTRAL

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

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	15 days (after 6 months of continuous service)	Not Applicable
Casual Leave (Days)	10 days (subject to such conditions as may be prescribed)	Not Applicable
Earned / Privileged Leave	15 days (after 12 months of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day
Interval For Rest	After five hours of work, interval of rest of half and hour
Maximum Over Time Hours	Two hours in a day and fifty hours in a quarter
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Quarter	Quarter means a period of three consecutive months beginning on the 1st of January, the 1st of April, the 1st of July or the 1st of October
Ordinary rate of wages	Ordinary rate means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the concessional sale to employees of foodgrains and other articles, as the employee is for the time being entitled to, but does not include bonus

State-Region wise division- LWH- NORTH

- **Chandigarh**
- **Himachal Pradesh**
- **Jammu & Kashmir**
- **Punjab**
- **Uttarakhand**

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	7	Not Applicable
Casual Leave (Days)	7	Not Applicable
Earned / Privileged Leave	18 (After 20 days of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work, interval of rest of at least half an hour
Maximum Over Time Hours	Fifty hours in a quarter
Spreadover Hours	Ten hours in a day
Rate of OT Wages	Twice the rate of normal wages calculated by the hour

Definitions

Quarter	
Normal wages	Normal Wages means basic wages plus such allowances including the cash equivalent of the advantages accruing through the Concessional sale to workers of foodgrains and other articles as the worker is for the time being entitled to, but does not include bonus

State-Region wise division- LWH- NORTH

- Chandigarh
- **Himachal Pradesh**
- Jammu & Kashmir
- Punjab
- Uttarakhand

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	7	Not Applicable
Casual Leave (Days)	7	Not Applicable
Earned / Privileged Leave	18 (After 20 days of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work, interval of rest of at least half an hour
Maximum Over Time Hours	Fifty hours in a quarter
Spreadover Hours	Ten hours in a day
Rate of OT Wages	Twice the rate of normal wages calculated by the hour

Definitions

Year	Year reckoned according to the British Calendar
Quarter	Quarter means a period of three months commencing on the first day of January, first day of April, first day of July or first day of October every year
Normal wages	Normal wages means basic wages plus such allowances including the cash equivalent of the advantages accruing through the confessional sale to workers of food grains and other articles as any worker is for the time being entitled to but does not include bonus

State-Region wise division- LWH- NORTH

- Chandigarh
- Himachal Pradesh
- **Jammu & Kashmir**
- Punjab
- Uttarakhand

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	No provision for sick leave	Not Applicable
Casual Leave (Days)	14 days	Not Applicable
Earned / Privileged Leave	30 days (After every 12 months continuous employment)	Not exceeding three months or 90 days

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work, interval of rest of at least half an hour
Maximum Over Time Hours	Three hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of April
Quarter	
Normal wages	

State-Region wise division- LWH- NORTH

- Chandigarh
- Himachal Pradesh
- Jammu & Kashmir
- **Punjab**
- Uttarakhand

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	7 days	Not Applicable
Casual Leave (Days)	7 days	Not Applicable
Earned / Privileged Leave	18 days (after 20 days of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least half an hour
Maximum Over Time Hours	Fifty hours in a quarter
Spreadover Hours	Ten hours in a day
Rate of OT Wages	Twice the rate of normal wages calculated by the hour

Definitions

Year	-
Quarter	-
Normal wages	Normal Wages means basic wages plus such allowances including the cash equivalent of the advantages accruing through the Concessional sale to workers of foodgrains and other articles as the worker is for the time being entitled to, but does not include bonus.

State-Region wise division- LWH- NORTH

- Chandigarh
- Himachal Pradesh
- Jammu & Kashmir
- Punjab
- **Uttarakhand**

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	No provision for sick leave	Not Applicable
Casual Leave (Days)	8 days	Not Applicable
Earned / Privileged Leave	18 days (after 240 days of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day
Interval For Rest	After five hours of work, the interval of rest of half an hour
Maximum Over Time Hours	One hundred and twenty-five hours in a period of three months
Spreadover Hours	Ten and half hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	-
Quarter	-
Normal wages	-

State-Region wise division- LWH- EAST

- **Assam**
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 (during his first twelve months and further continuous service)	
Casual Leave (Days)	12 (during his first twelve months and further continuous service)	
Earned / Privileged Leave	16 (After 12 months of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After four hours of work, interval of rest of at least one hour
Maximum Over Time Hours	Two hours in a day and fifty hours in a quarter
Spreadover Hours	10.5 hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Normal wages	Ordinary rate of wages means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the supply of meals and the concessional sale to employees of food grains and other articles as the employee is for the time being entitled to, but does not include bonus

State-Region wise division- LWH- EAST

- Assam
- **Bihar**
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 (half wages on production of medical certificate every year)	
Casual Leave (Days)	12 (full pay every year)	
Earned / Privileged Leave	18 (After 240 days of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least half and hour
Maximum Over Time Hours	One hrs in a day and fifty four hours in a week and the aggregate hours of overtime work shall not exceed one hundred and fifty hours in a year
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages, in relation to an employee means the basic rates of wages and such allowances as the employee is for the time being entitled to but does not include a bonus

State-Region wise division- LWH- EAST

- Assam
- Bihar
- **Chhattisgarh**
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	No provision for sick leave	Not Applicable
Casual Leave (Days)	14 days	Not Applicable
Earned / Privileged Leave	30 days (After 12 months of continuous service)	Not exceeding three months or 90 days

Working Hours for Shops and Establishment

Normal Working Hours	Forty eight hours in a week and nine hours in a day in the shop; forty eight hours in a week and ten hours in a day in the commercial establishment
Interval For Rest	Not Applicable
Maximum Over Time Hours	Six hours in any week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	-

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- **Jharkhand**
- Manipur
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Casual Leave (Days)	12 days (half-pay every year)	Not Applicable
Sick Leave	12 days (full-pay every year)	Not Applicable
Earned / Privileged Leave	18 days (after 240 days of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty-eight hours in a week
Interval For Rest	After five hours of work, the interval of rest of at least half an hour
Maximum Over Time Hours	Six hours in any week and one hundred and fifty hours in a year
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	The ordinary rate of wages, in relation to an employee means the basic rates of wages and such allowances as the employee is for the time being entitled to but does not include a bonus

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- **Manipur**
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (For half wage after 12 months of continuous service)	Not Applicable
Casual Leave (Days)	12 days (Full pay for every year)	Not Applicable
Earned / Privileged Leave	30 days (After 12 months of continuous service)	Not Applicable

Working Hours for Shops and Establishment

Normal Working Hours	Commercial Establishment - Seven hours in a day Shops - Nine hours in a day and forty eight hours in a week
Interval For Rest	After three hours of work, interval of rest of at least half an hour
Maximum Over Time Hours	Not Applicable
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Period of twelve months of the Gregorian Calendar commencing on the first day of January
Quarter	-
Ordinary rate of wages	-

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- **Meghalaya**
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (during every twelve months of continuous service)	Not Applicable
Casual Leave (Days)	12 days (during every twelve months of continuous service)	Not Applicable
Earned / Privileged Leave	16 days (after 12 months of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day
Interval For Rest	After four hours of work interval of rest of at least half one hour
Maximum Over Time Hours	Two hours in a day
Spreadover Hours	No Applicable
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	-
Quarter	-
Ordinary rate of wages	-

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- **Nagaland**
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (during twelve months of continuous service)	Not Applicable
Casual Leave (Days)	12 days (during twelve months of continuous service)	Not Applicable
Earned / Privileged Leave	16 days (after every 12 months continuous employment)	30

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After four hours of work, interval of rest of at least one hour
Maximum Over Time Hours	Two hours in a day and fifty hours in a quarter
Spreadover Hours	Ten and half hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- **Odisha**
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	15 days (after 12 months of continuous service)	Not Applicable
Casual Leave (Days)	No provision for casual leave	Not Applicable
Earned / Privileged Leave	18 days (After 240 days of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least half an hour
Maximum Over Time Hours	One hour in a day and fifty hours in a quarter
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rates of wages means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the concessional sale to workers of food-grains and other articles as the worker is for the time being entitled to but does not include a bonus

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- Odisha
- **Sikkim**
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (during twelve months of continuous service)	Not Applicable
Casual Leave (Days)	12 days (during twelve months of continuous service)	Not Applicable
Earned / Privileged Leave	20 days (after every 12 months continuous employment)	60

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work, interval of rest of at least one hour
Maximum Over Time Hours	Three hours in a week
Spreadover Hours	Eleven hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- West Bengal

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	14 days (half-pay every year)	112
Casual Leave (Days)	1 day (after one month of continuous employment) 12 days (full pay for every year)	Not Applicable
Earned / Privileged Leave	5 days (after 4 months of continuous service) 15 days (after 12 months of continuous service)	56

Working Hours for Shops and Establishment

Normal Working Hours	Eight and half hours in a day and forty-eight hours in a week
Interval For Rest	After six hours of work, the interval of rest of at least one hour
Maximum Over Time Hours	One and half hours in a day and one hundred and twenty hours in a year
Spreadover Hours	Ten and half hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	The ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- EAST

- Assam
- Bihar
- Chhattisgarh
- Jharkhand
- Manipur
- Meghalaya
- Nagaland
- Odisha
- Sikkim
- Tripura
- **West Bengal**

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	14 days (half pay every year)	56
Casual Leave (Days)	10 days (full pay for every year)	Not Applicable
Earned / Privileged Leave	14 days (after 12 months of continuous service)	28

Working Hours for Shops and Establishment

Normal Working Hours	Eight and half hours in a day and forty eight hours in a week
Interval For Rest	After five and a half hours of work interval of rest of at least one hour
Maximum Over Time Hours	One and half hours in a day and one hundred twenty hours in a year
Spreadover Hours	Ten and half hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	-

State-Region wise division- LWH- WEST

- **Dadra & Nagar Haveli**
- Daman & Diu
- Goa
- Gujarat
- Maharashtra
- Rajasthan

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	9 days (during 12 month of continuous service)	Not Applicable
Casual Leave (Days)	6 days (during 12 month of continuous service)	Not Applicable
Earned / Privileged Leave	15 days (After 240 days of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least one hour
Maximum Over Time Hours	Six hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- WEST

- Dadra & Nagar Haveli
- **Daman & Diu**
- Goa
- Gujarat
- Maharashtra
- Rajasthan

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	9 days (during 12 month of continuous service)	Not Applicable
Casual Leave (Days)	6 days (during 12 month of continuous service)	Not Applicable
Earned / Privileged Leave	15 days (After 240 days of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least one hour
Maximum Over Time Hours	Six hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- WEST

- Dadra & Nagar Haveli
- Daman & Diu
- **Goa**
- Gujarat
- Maharashtra
- Rajasthan

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	9 days (during 12 month of continuous service)	Not Applicable
Casual Leave (Days)	6 days (during 12 month of continuous service)	Not Applicable
Earned / Privileged Leave	15 days (after 240 days of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least one hour
Maximum Over Time Hours	Six hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- WEST

- Dadra & Nagar Haveli
- Daman & Diu
- Goa
- **Gujarat**
- Maharashtra
- Rajasthan

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	7 days	Not Applicable
Casual Leave (Days)	7 days	Not Applicable
Earned / Privileged Leave	18 days (after 240 days of continuous service)	63

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty-eight hours in a week
Interval For Rest	After five hours of work an interval of rest of at least half an hour
Maximum Over Time Hours	One hundred and twenty-five hours in a period of three months
Spreadover Hours	Ten and half hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- WEST

- Dadra & Nagar Haveli
- Daman & Diu
- Goa
- Gujarat
- **Maharashtra**
- Rajasthan

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	No provision for sick leave	Not Applicable
Casual Leave (Days)	8 Days	Not Applicable
Earned / Privileged Leave	5 Days (for every 60 days worked) 18 Days (for every 240 days worked)	45 Days

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least half and hour
Maximum Over Time Hours	One hundred and twenty five hours in a period of three months
Spreadover Hours	Ten and half hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- WEST

- Dadra & Nagar Haveli
- Daman & Diu
- Goa
- Gujarat
- Maharashtra
- **Rajasthan**

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	No provision for sick leave	Not Applicable
Casual Leave (Days)	No provision for sick leave	Not Applicable
Earned / Privileged Leave	30 days (after 240 days of continuous service)	30

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty-eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least half an hour
Maximum Over Time Hours	One hour in a day and fifty hours in a quarter
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	One and a half time the ordinary rate wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	The ordinary rate of wages means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the concessional sale to workers of foodgrains and other articles, as the worker is for the time being entitled to, but does not include bonus

State-Region wise division- LWH- SOUTH

- **Andhra Pradesh**
- **Andaman & Nicobar**
- **Karnataka**
- **Kerala**
- **Puducherry**
- **Telangana**
- **Tamil Nadu**

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 (during his first twelve months and further continuous service)	NA
Casual Leave (Days)	12 (during his first twelve months and further continuous service)	NA
Earned / Privileged Leave	15 (After 240 days of continuous service)	60

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least one hour
Maximum Over Time Hours	Six hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of normal wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- SOUTH

- Andhra Pradesh
- **Andaman & Nicobar**
- Karnataka
- Kerala
- Puducherry
- Telangana
- Tamil Nadu

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (After the first twelve months of his continuous service)	Not Applicable
Casual Leave (Days)	12 days (After the first twelve months of his continuous service)	Not Applicable
Earned / Privileged Leave	15 days (After 240 days or more of continuous period of twelve months)	45

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty-eight hours in a week
Interval For Rest	After five hours of work, the interval of rest of at least one hour
Maximum Over Time Hours	One hour in a day and fifty hours in a quarter
Spreadover Hours	Twelve hours on any day
Rate of OT Wages	Twice the rate of normal wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Normal rate of wages	The basic wages and such allowances including the cash equivalent of the advantage accruing through the concessional sale to a worker of foodgrains and other articles, as the employee is for the time being entitled to, but does not include bonus

State-Region wise division- LWH- SOUTH

- Andhra Pradesh
- Andaman & Nicobar
- **Karnataka**
- Kerala
- Puducherry
- Telangana
- Tamil Nadu

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 (During the first twelve months of continuous service)	NA
Casual Leave (Days)	NA	NA
Earned / Privileged Leave	18 (one day for every twenty days' work)	45

Working Hours for Shops and Establishment

Normal Working Hours	Nine hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work, interval of rest of at least one hour
Maximum Over Time Hours	Fifty hours in a quarter
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the rate of normal wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Normal rate of wages	Normal wages means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the concessional sale to workers of food grains and other articles, as the worker is for the time being entitled to, but does not include a bonus

State-Region wise division- LWH- SOUTH

- Andhra Pradesh
- Andaman & Nicobar
- Karnataka
- **Kerala**
- Puducherry
- Telangana
- Tamil Nadu

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (during his first twelve months and further continuous service)	Not Applicable
Casual Leave (Days)	12 days (during his first twelve months and further continuous service)	Not Applicable
Earned / Privileged Leave	12 days (after 12 months of continuous service)	24

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After four hours of work interval of rest of at least one hour
Maximum Over Time Hours	Fifty hours for a quarter
Spreadover Hours	Ten and half hours in any day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the supply of meals and the concessional sale to employees of food grains and other articles, as the employee is for the time being entitled to, but does not include bonus

State-Region wise division- LWH- SOUTH

- Andhra Pradesh
- Andaman & Nicobar
- Karnataka
- Kerala
- **Puducherry**
- Telangana
- Tamil Nadu

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (during twelve months of continuous service)	Not Applicable
Casual Leave (Days)	12 days (during twelve months of continuous service)	Not Applicable
Earned / Privileged Leave	12 days (after every 12 months continuous employment)	24

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After four hours of work, interval of rest of at least one hour
Maximum Over Time Hours	Two hours in a day and Fifty four hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- SOUTH

- Andhra Pradesh
- Andaman & Nicobar
- Karnataka
- Kerala
- Puducherry
- **Telangana**
- Tamil Nadu

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Sick Leave	12 days (during his first twelve months and further continuous service)	Not Applicable
Casual Leave (Days)	12 days (during his first twelve months and further continuous service)	Not Applicable
Earned / Privileged Leave	15 days (after 240 days of continuous service)	60

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty eight hours in a week
Interval For Rest	After five hours of work interval of rest of at least one hour
Maximum Over Time Hours	Six hours in a week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of normal wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	Ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed

State-Region wise division- LWH- SOUTH

- Andhra Pradesh
- Andaman & Nicobar
- Karnataka
- Kerala
- Puducherry
- Telangana
- **Tamil Nadu**

Leave for Shops and Establishment

Type Of Leave	Leave Entitlement	Max Carry Forward Days
Casual Leave (Days)	12 days (during the first twelve months and further continuous service)	Not Applicable
Sick Leave	12 days (during the first twelve months and further continuous service)	Not Applicable
Earned / Privileged Leave	12 days (after twelve months of continuous service)	45

Working Hours for Shops and Establishment

Normal Working Hours	Eight hours in a day and forty-eight hours in a week
Interval For Rest	After four hours of work interval for rest of at least one hour
Maximum Over Time Hours	Six hours in any week
Spreadover Hours	Twelve hours in a day
Rate of OT Wages	Twice the ordinary rate of wages

Definitions

Year	Year commencing on the first day of January
Quarter	-
Ordinary rate of wages	The ordinary rate of wages shall mean such rate of wages as may be calculated in the manner prescribed