

Webinar on

Recent updates on PF, Labour &

Taxation Compliance

Presented by
Relativity Team

What you can expect ?

- Labour code status on most common states.
- Important Bill on Women's (Reservation in workplace) Bill 2021.
- Covid Relief Fund.
- Recent updates on Provident Fund Organization.

Labour Codes-Status



Labour Code Status- Most Common States

Name of the State	The code on wages 2019	The industrial relations code 2020	The Code on Social Security 2020	The occupational safety, health and working conditions code 2020
Karnataka	Draft Rules Published	Draft Rules Published	Yet to Publish	Yet to Publish
Tamilnadu	Yet to Publish	Yet to Publish	Yet to Publish	Yet to Publish
Kerala	Draft Rules Published	Draft Rules Published	Draft Rules Published	Draft Rules Published
Maharashtra	Draft Rules Published	Draft Rules Published	Draft Rules Published	Yet to Publish
Andhra Pradesh	Yet to Publish	Yet to Publish	Yet to Publish	Yet to Publish
Telangana	Draft Rules Published	Draft Rules Published	Yet to Publish	Yet to Publish
New Delhi	Draft Rules Published	Yet to Publish	Yet to Publish	Yet to Publish
Haryana	Draft Rules Published	Draft Rules Published	Draft Rules Published	Draft Rules Published
Uttarpradesh	Draft Rules Published	Draft Rules Published	Draft Rules Published	Draft Rules Published
West Bengal	Yet to Publish	Yet to Publish	Yet to Publish	Yet to Publish

**The Women's (Reservation in
Workplace)Bill,2021**



The Women's (Reservation in Workplace) Bill, 2021

This Bill is presented in parliament on 03rd Dec 2021- This bill has proposed following points on Reservation of Places for Women in Workplace for both Public and Private Sectors.

- 30% of Posts for Women by Direct recruitment and promotion.
- The unreserved vacancy shall be open to all eligible women.
- Vacancies reserved for women shall be filled by women only.
- Gender Equality in private establishments.
- Rules will be framed once it becomes an Act.



**REVENUE AND DISASTER
MANAGEMENT DEPARTMENT-
COVID relief Fund**



Relief **measure**

A look at how the ex gratia of ₹50,000 will be paid as per the NDMA recommendation



The funds:

The States will provide

the ex gratia relief from States Disaster Response Fund.

The District Disaster Management Authorities will make the disbursement



The procedure:

After documents proving a COVID-19 death are submitted, the claim will be settled within

30 days. The amount will be deposited in Aadhaar-linked bank accounts



Addressing grievances:

District-level committees will deal with grievances regarding certification of

death and issue amended documents

Recent Updates on Provident Fund



Employee Provident Fund Updates

Compliance of Contract Worker

E-Nomination Mandate

ABRY registration extension

EPFO- Urges Employers & Contractors to do Monthly Compliance

Principal Employer

Contractor

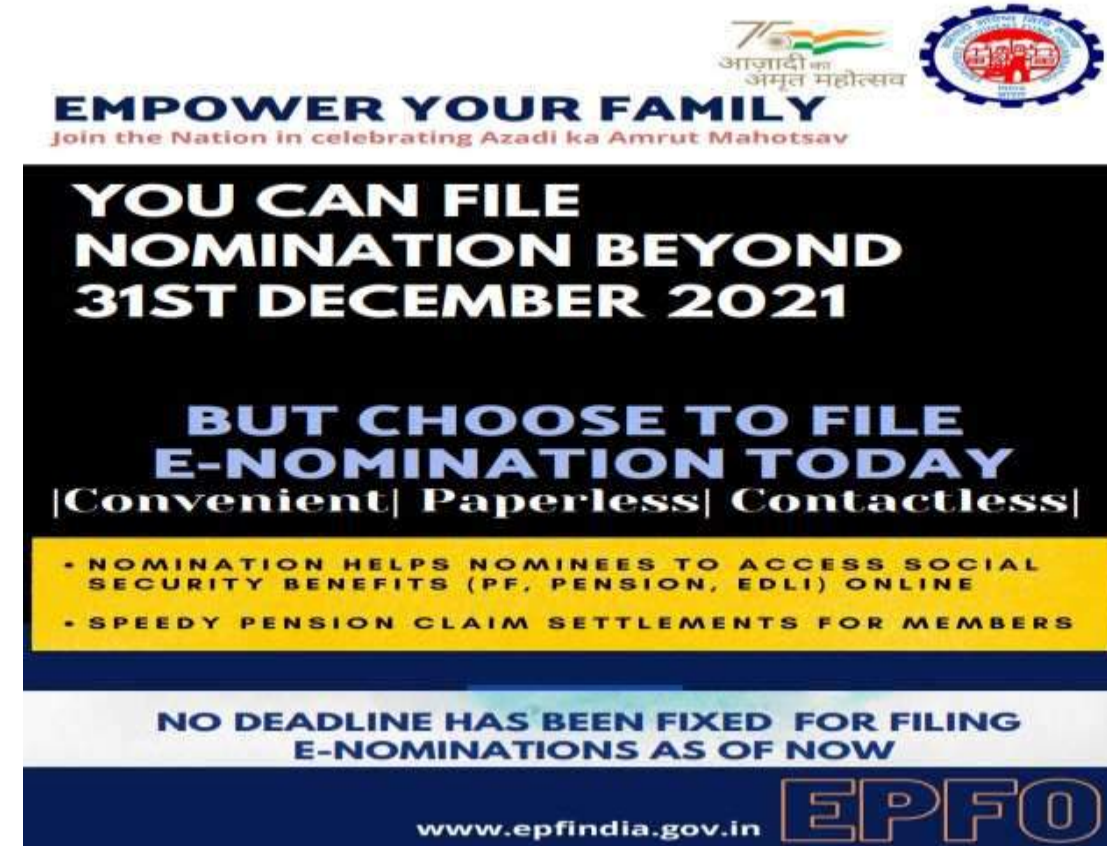
Principal Employer can add their contract employee in EPFO portal.

Principal Employer can view the compliance status of their contract employees once they map.

Principal Employer can ensure that all contract employees are covered under EPF.



- Earlier EPFO given the deadline to make sure employees file Enomination by 31st Dec 2021, It is now been extended further without deadlines mentioned.
- Employees faces technical issues in filing Enomination – Approach on that.



The advertisement features the 75th anniversary logo of India (75 आज़ादी का अमृत महोत्सव) and the EPFO logo. The main text is in white and blue on a black background, with a yellow box for key benefits. The website address www.epfindia.gov.in and the EPFO logo are at the bottom.

EMPOWER YOUR FAMILY
Join the Nation in celebrating Azadi ka Amrut Mahotsav

**YOU CAN FILE
NOMINATION BEYOND
31ST DECEMBER 2021**

**BUT CHOOSE TO FILE
E-NOMINATION TODAY**
|Convenient| Paperless| Contactless|

- NOMINATION HELPS NOMINEES TO ACCESS SOCIAL SECURITY BENEFITS (PF, PENSION, EDLI) ONLINE
- SPEEDY PENSION CLAIM SETTLEMENTS FOR MEMBERS

**NO DEADLINE HAS BEEN FIXED FOR FILING
E-NOMINATIONS AS OF NOW**

www.epfindia.gov.in **EPFO**

Extension of registration facility under Atmanirbhar Bharat Rojgar Yojana (ABRY) till 31.03.2022

BENEFITS:

- Incentives to employees registered under EPFO, new employees especially receives incentives up to 2 years from the date of registration.
- New employees having monthly wages < Rs. 15,000/- gets benefits up to 24 wage months.
- Establishments registered with EPFO after 01.10.2020 gets benefits in respect of all employees with certain criteria.

Updates on Payroll & Taxation



Notice pay recovery

- Schedule III - 'services by an employee to the employer in the course of or concerning his employment' are not considered as supply of goods or services.
- AAR Ruled - Agreeing to the obligation to refrain from an act, or to tolerate an act or a situation
- Overturned by AAAR - Merely because the employer is being compensated does not mean any service has been provided to the employer or the employer has tolerated any act of the employee for premature exit

#2 Tax on Canteen Services

- No GST on Canteen deduction if Canteen is mandatory under law
- ITC for the employer available
- No GST even if Canteen services are totally free of cost
















- TDS @ 1% by E-commerce operator
- Not applicable for E-Auctioneering providers (Per conditions stipulated)
- Most importantly E-Auctioneer should not collect money & should only facilitate price discovery

- TDS @ 0.1% to be deducted by buyer if payment to seller exceeds 50L in a FY
- Before Invoice : TDS on Full Value
- After Invoice : TDS on value excluding all taxes (GST, ST, VAT)
- 194Q applies to BUYERS with commercial interest in the govt.

#4 Tax on COVID related expenses

- Only Press Release dated 25.06.2021 available & no notification yet
- Full exemption of Medical reimbursement given by employer for COVID
- Family members or only Employee?

Relativity YouTube Channel – **Subscribe Now!!**

 <p>TAX CHANGES IN 6 MINUTES FINANCE BUDGET 2021 6:23</p>	 <p>WHO THE HELL IS THEIR HR? 5:37</p>	 <p>DO THIS & WIN 9:39</p>	 <p>Tax Proof Submission - Payroll ESS Portal 5:28</p>	 <p>BEST & EFFECTIVE FOR WFH 10:59</p>
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<p>8 Tools HR Must Use to be successful Not HRMS or... 304 views • 4 months ago</p>	<p>Dynamic PF, Gratuity in 1 Yr, Benefits to everyone + New... 140 views • 5 months ago</p>	<p>Irrelevant Pay Heads & Wrong Salary Structure 213 views • 5 months ago</p>	<p>Key Changes in Payroll & Compensation FY 20-21 ... 184 views • 5 months ago</p>	<p>Prevention of Sexual Harassment at Workplace ... 169 views • 6 months ago</p>
 <p>ABSCONDING? MISSING? LETS DO THIS! 8:29</p>	 <p>BAD / TOXIC MANAGERS AROUND? HR'S DO THIS 9:01</p>	 <p>HIRE FAST & HIRE RIGHT 8:59</p>	 <p>TOP 4 SKILLS FOR YOUNG HR'S IN 2020 8:44</p>	 <p>HR FUNCTIONS & MASLOW'S LAW IN 2020 7:52</p>

Relativity Blog – blog.relativity.co.in



4 employees are frustrated that their Employer has outsourced payrolls to Relativity. Why so & Our opinion.

Reading Time: 6 minutes We have been a Payroll, Taxation & Compliance Outsourcing company since 2008, having processed about 80K pay slips, about 10+ Lakh...

February 22, 2021



AI in recruitment. Will we need humans?

Reading Time: 3 minutes Every Human Resource professional needs to select the right people from a big pool of applicants. Every company needs people...

February 18, 2021



The 16 Weeks Challenge – Simple & Effective

Reading Time: 2 minutes Everyone needs a strategic plan. Strategic changes come in many ways from a start-up to MNC companies. As a business...

January 8, 2021



Changes in Leave Travel Allowance/Concession

Reading Time: 2 minutes Due to COVID-19 pandemic, most of the employees are not able to avail of the exemption under Leave Travel...

November 23, 2020



Webinar on Overview of New Labour Codes and Impact on your Business

Reading Time: 1 minute There are several revisions in Labour Law and reforms that we are going through a complete makeover. This article is to...

January 1, 2021



Changes in EPFO – Atmanirbhar Bharat Rojgar Yojana (ABRY)

Reading Time: 2 minutes Atmanirbhar Bharat Rojgar Yojana is a new Indian government scheme to create employment opportunities in the country during the COVID-19...

December 18, 2020

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