

## Implementation of Central Rules under the Labour Codes



### Introduction

November 21, 2025, marked a landmark development in the Indian labour law landscape, when the Ministry of Labour and Employment notified the implementation of the Code on Wages, 2019 (**Wage Code**), the Industrial Relations Code, 2020 (**IR Code**), the Occupational Safety, Health and Working Conditions Code, 2020 (**OSH Code**), and the Code on Social Security, 2020 (**SS Code**) (collectively, the Labour Codes), which effectively repealed 29 central labour legislations.

On May 08, 2026, and May 09, 2026, the Central Government published several notifications in relation to the Labour Codes, in the official Gazette.

Most importantly, for establishments for which the appropriate government is the Central Government (refer [here](#)) the rules under the 4 Codes have been finalized and brought into effect. It is expected that the State Governments will soon follow suit and finalize their rules under the Labour Codes as well.

This alert provides a quick overview of the notifications issued by the Central Government between May 08-May 09, 2026, and provides a brief summary of their contents.

For ease of reference, we have segregated the notifications into implementation of the Central Rules, the notifications issued under the IR Code, and the notifications issued under the SS Code.

### 1. Central Rules

Sr. No.	Notification	Brief Summary	Effective date (published in Gazette)
1.	<b>Code on Wages (Central) Rules, 2026</b>	The Ministry of Labour and Employment has notified the Code on Wages (Central) Rules, 2026, under Section 67 of the Wage Code, after considering objections and suggestions on the draft rules published in December 2025.	May 08, 2026

Sr. No.	Notification	Brief Summary	Effective date (published in Gazette)
2.	<b>Social Security (Central) Rules, 2026</b>	<p>The Ministry of Labour and Employment has notified the Social Security (Central) Rules, 2026, under Sections 155, 158 and 159 of the SS Code, after considering objections and suggestions on the draft rules published in December 2025.</p> <p><b>Note:</b> Pursuant to Section 164(2)(b) of the SS Code, the Employees' Provident Funds Scheme, 1952; the Employees' Deposit Linked Insurance Scheme, 1976; the Employees' Pension Scheme, 1995; and the Tribunal (Procedure) Rules, 1997 framed or made under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) and the rules, regulations and schemes made or framed under the Employees' State Insurance Act, 1948 (34 of 1948), continue to remain in force to the extent they are not inconsistent with the provisions of the SS Code for a period of one year from the commencement of the SS Code (i.e. one year from November 21, 2025)</p>	May 08, 2026
3.	<b>Industrial Relations (Central) Rules, 2026</b>	The Ministry of Labour and Employment has notified the Industrial Relations (Central) Rules, 2026, under Section 99 of the IR Code, after considering objections and suggestions on the draft rules published in December 2025.	May 08, 2026
4.	<b>Occupational Safety, Health and Working Conditions (Central) Rules, 2026</b>	The Ministry of Labour and Employment has notified the OSH (Central) Rules, 2026 under Sections 133 and 134 of the OSH Code, after considering objections and suggestions on the draft rules published in December 2025.	May 09, 2026

## 2. The Industrial Relations Code, 2020

Sr. No.	Subject and Relevant Section	Brief Summary	Effective date (published in Gazette)
<b>Key Notifications</b>			
1.	<b>Model Standing Orders, 2026 (Section 29(1))</b>	<p>The Central Government has issued the final "Model Standing Orders, 2026", superseding the Industrial Employment (Standing Orders) Central Rules, 1946 to the extent they relate to model standing orders (subject to past actions or omissions).</p> <p>They take effect from the date of publication and apply to industrial establishments in the mining, manufacturing, and service sectors through Schedules A, B, and C respectively.</p>	May 08, 2026

Sr. No.	Subject and Relevant Section	Brief Summary	Effective date (published in Gazette)
<b>Key Notifications</b>			
		<b>Note:</b> Please note that under the Labour Codes, the Model Standing Orders framed by the Central Government will be applicable pan India and no separate Model Standing Orders are required to be framed by State Governments. Employers will therefore need to review their standing orders to ensure compliance with the sector-specific model standing orders finalized by the Central Government.	
2.	<b>Appointment of Certifying Officers (Section 2(g))</b>	The Central Government has appointed specified officers to perform the functions of “certifying officers” in relation to certification of standing orders.	May 08, 2026
3.	<b>Listing Officers for issue of notice of retrenchment (Section 70)</b>	The Central Government has specified the officers who would be the authority for the purposes of issue of notice of retrenchment in specific areas.	May 09, 2026
4.	<b>Appointment of Appellate Authority (Section 32)</b>	The Central Government has appointed officers to exercise functions as the “appellate authority” for industrial establishments within specified areas.	May 08, 2026
5.	<b>Appointment of Conciliation Officers (Section 43(1) and (2))</b>	The Central Government has appointed designated officers as “conciliation officers” to mediate and promote settlement of industrial disputes in specified areas.	May 08, 2026
6.	<b>Worker Re-skilling Fund (Section 83(1))</b>	The Central Government has set up the “Worker Re-skilling Fund” under Section 83(1) of the IR Code for the purposes of the Code.  <b>Note:</b> The notification does not detail the manner in which the Worker Re-skilling Fund operates.	May 08, 2026
7.	<b>Officers authorized to compound offences (Section 89(1))</b>	The Central Government has specified officers to exercise functions relating to the compounding of offences.	May 08, 2026
8.	<b>Officers authorized to hold Inquiry and Impose Penalty (Section 85(1))</b>	The Central Government has appointed officers to hold inquiry and impose penalties under specific clauses of Section 86 ( <i>Penalties</i> ) for industrial establishments where the Central Government is the appropriate government.	May 08, 2026
9.	<b>Delegation of Powers (Section 100)</b>	The Central Government has directed that its powers under Section 87(1) ( <i>Cognizance of offences</i> ), relating to prosecution of offences punishable under specific clauses shall also be exercisable by specified officers for industrial establishments or undertakings where the Central Government is the appropriate government.	May 08, 2026

Sr. No.	Subject and Relevant Section	Brief Summary	Effective date (published in Gazette)
<b>Key Notifications</b>			
10.	<b>Delegation of Powers (Section 100)</b>	The Central Government has delegated to the Regional Labour Commissioner (Central), within the relevant jurisdiction, the powers vested in the Central Government under Section 59(1) ( <i>Recovery of money due from employer</i> ).	May 08, 2026
11.	<b>Delegation of Powers (Section 100)</b>	The Central Government has delegated to officers with the rank of Joint Secretary and above looking after Industrial Relations in the Ministry of Labour and Employment the power vested in it under Sections 78 ( <i>Prohibition of Lay-off</i> ), 79 ( <i>Conditions precedent for retrenchment</i> ) and 80 ( <i>Certain provisions of Chapter IX to apply</i> ) to examine and consider applications relating to lay-off, retrenchment and closure in establishments, where the Central Government is the appropriate Government.	May 09, 2026

### 3. The Code on Social Security, 2020

Sr. No.	Subject	Brief Summary	Effective Date
<b>Key Notifications</b>			
1.	<b>BOCW Cess (Section 100)</b>	The Central Government has specified that cess must be paid at the rate of <b>one per cent</b> of the cost of construction incurred by an employer on building or other construction work, with effect from the date of publication of this notification.	May 09, 2026
2.	<b>Reporting of Vacancies to Career Centres (Section 139)</b>	The Central Government has notified <b>ninety days</b> from the date of notification of the Social Security (Central) Rules, 2026 as the date from which every employer in public and private sector establishments shall report vacancies to the concerned career centre.	May 09, 2026
3.	<b>Exemption for vacancies below INR 11,000 (Section 139)</b>	The Central Government has notified that the provisions of Section 139 ( <i>mandatory vacancy reporting</i> ) <b>shall not apply</b> to vacancies which carry a total remuneration ( <i>wages as defined under the Code</i> ) of less than INR 11,000 per month.	May 09, 2026
4.	<b>Interest at 12% per annum (Section 127)</b>	The Central Government has specified that for any contribution or any other amount payable under the SS Code, the employer shall be liable to pay simple interest at the rate of 12% per annum from the date on which the amount became due until the date of its actual payment.	May 09, 2026
5.	<b>Prior Opportunity before Prosecution (Section 137)</b>	For the purpose of regulating the initiation of prosecution proceedings under the SS Code, the Central Government has empowered the Insurance Commissioner, Additional Commissioner, Regional Director Grade 'A'/Director, Regional Director Grade 'B'/Joint Director, Deputy Director, and Assistant Director (appointed under Section 24(7) of Chapter IV), within their respective territorial and functional jurisdiction.	May 09, 2026

Sr. No.	Subject	Brief Summary	Effective Date
<b>Key Notifications</b>			
6.	<b>Appointment of Inspector-cum-Facilitators (Section 122)</b>	<p>The Central Government has appointed the following officers as Inspector-cum-Facilitators for the purposes of Chapter IV and related provisions of the SS Code, in accordance with the inspection scheme:</p> <ul style="list-style-type: none"> <li>↴ Social Security Officer;</li> <li>↴ Assistant Director;</li> <li>↴ Deputy Director;</li> <li>↴ Regional Director Grade 'B'/Joint Director;</li> <li>↴ Regional Director Grade 'A'/Director;</li> <li>↴ Additional Commissioner; and</li> <li>↴ Insurance Commissioner.</li> </ul>	May 09, 2026
<b>Other Notifications</b>			
7.	<b>Exercise of Duties under Chapter XIII (Employment Information and Monitoring)</b>	The Joint Director (Employment) or the Director (Employment) looking after the work of Career Centre (Central) in the Directorate General of Employment, Ministry of Labour and Employment, Government of India, have been notified as the executive officer for the purposes of Chapter XIII.	May 09, 2026
8.	<b>Authorised Officer under Chapter IV (Employees' State Insurance Corporation ("ESIC"))</b>	The Central Government has authorized the Insurance Commissioner and the Additional Commissioner or Regional Director Grade 'A'/Director or Regional Director Grade 'B'/Joint Director or Deputy Director posted in ESIC Regional or Sub-Regional Offices to exercise the powers of Authorised Officer under the SS Code in relation to Chapter IV (ESIC).	May 09, 2026
9.	<b>Continuation of Employee Status upon Wage Ceiling Breach (Section 2(26) – definition of "Employee")</b>	It is specified that an employee whose wages exceed the wage ceiling (as notified under Section 2(89)) after the beginning of a contribution period shall continue to be treated as an employee for the remainder of that contribution period for membership purposes under Chapter IV (ESIC).	May 09, 2026
10.	<b>Medical Practitioners (Chapter IV - ESIC).</b>	The Central Government has notified that persons possessing a recognized medical qualification and specific registrations shall qualify as medical practitioners for the purposes of Chapter IV.	May 09, 2026
11.	<b>Recovery Officers (Chapter IV - ESIC).</b>	The Central Government has authorised the Deputy Director or Assistant Director of ESIC offices across various states and union territories to exercise the powers of Recovery Officer in relation to all establishments covered under Chapter IV.	May 09, 2026

Sr. No.	Subject	Brief Summary	Effective Date
<b>Other Notifications</b>			
12.	<b>Authentication of Orders and Decisions of the ESIC (Section 9)</b>	Exercising powers under Section 9 ( <i>Procedure for transaction of business of Social Security Organisations, etc.</i> ), the Central Government has notified that all orders and decisions of the ESIC shall be authenticated by the Director General or such other authorised officers of the Corporation, including Insurance Commissioner, Additional Commissioner, Regional Director Grade 'A'/Director, Regional Director Grade 'B'/Joint Director, and Deputy Director, as may be authorised.	May 09, 2026
13.	<b>Medical Facilities Scheme 2026 (Section 44)</b>	Exercising powers under Section 44 ( <i>Scheme for other beneficiaries</i> ), the Central Government has framed the " <i>Other Beneficiaries and Members of Their Families Medical Facilities Scheme, 2026</i> ", effective from the date of Gazette publication (i.e., May 09, 2026), applicable to beneficiaries registered under any scheme other than the ESI Scheme.	May 09, 2026
14.	<b>Authorization to Institute Legal Proceedings (Section 136 – Cognizance of Offences)</b>	The Central Government has authorised a wide range of officers from the ESIC to institute suits and legal proceedings in the name of the Corporation and to defend proceedings instituted against it in all courts, tribunals, and other authorities.	May 09, 2026
15.	<b>Sanction of Prosecution – (Section 136 – Cognizance of Offences)</b>	The Central Government has authorised the Director General, Insurance Commissioner, Additional Commissioner, Regional Director Grade 'A'/Director, and Regional Director Grade 'B'/Joint Director of ESIC to institute prosecution or accord sanction of prosecution for offences relating to Chapter IV and its rules, regulations, or schemes, as well as offences relating to other provisions of the SS Code and subsidiary legislation.	May 09, 2026
16.	<b>Compounding Officer (Section 138)</b>	The Central Government has authorized the Director General, Insurance Commissioner, Additional Commissioner, Regional Director Grade 'A'/Director, or Regional Director Grade 'B'/Joint Director of ESIC to exercise the powers of compounding officer in relation to all establishments covered under Chapter IV ( <i>ESIC</i> ).	May 09, 2026
17.	<b>Authorization for Prosecution/ Compounding under Chapter XIII (Employment Information and Monitoring)</b>	The Central Government has authorised the Director (Employment) and Joint Director (Employment) at Career Centre (Central) to sanction prosecution and compound offences relating to Chapter XIII, with jurisdiction over the whole of India.	May 09, 2026

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