

### WORK HOURS & OT

8 hrs/day, 6 days a week. OT payable at twice the regular wage rate (as newly defined). Working on weekly rest day also compensated at double rate (New)

### LEAVE CARRYOVER & ENCASHMENT

Maximum carryforward = 30 days. Excess can be encashed at year-end. Leave applied for but not granted can be encashed without limit. All leave entitlement payable on discharge/dismissal/superannuation even if eligibility criteria not met.

### GRATUITY

For fixed-term employees, gratuity is pro-rata (minimum 1 year of work). Payable within 30 days of employee's application. Gratuity Insurance is now mandatory.

### LEAVE ENTITLEMENT

1 day leave for every 20 days worked. Minimum 180 days (earlier 240 days) worked in a year required. Layoff, maternity, and annual leave count for eligibility — though not for entitlement. Holidays within leave periods do not count as leave.

### NEW WAGE DEFINITION IMPACT

PF, ESI, Bonus, Maternity and Gratuity all now applicable on the new definition of wages — expect higher benefit costs.

### DEATH / DISABILITY COMPENSATION

50% of wages multiplied by the relevant age factor. Minimum compensation clauses of Rs 1.2L / 1.4L deleted under Employee Compensation Act.