

**TABLE SHOWING SECTIONS OF
CODE ON WAGES, 2019 &
CORRESPONDING PROVISIONS OF
MINIMUM WAGES ACT, 1948**

<i>Code on Wages, 2019</i>		<i>Minimum Wages Act, 1948</i>	
<i>Section</i>	<i>Heading</i>	<i>Section</i>	<i>Heading</i>
1	Short title, extent and commencement	1	Short title, extent and commencement
2	Definitions	2	Definitions
2(a)	Accounting year		
2(b)	Advisory Board		
2(c)	Agricultural income tax law		
2(d)	Appropriate Government	2(b)	Appropriate Government
2(e)	Company		
2(f)	Contractor		
2(g)	Contract labour		
2(h)	Co-operative society		
2(i)	Corporation		
2(j)	Direct tax		
2(k)	Employee		
2(l)	Employer	2(e)	Employer
2(m)	Establishment		
2(n)	Factory		
2(o)	Government establishment		
2(p)	Income-tax Act		
2(q)	Industrial dispute		
2(r)	Inspector- <i>cum</i> -Facilitator		
2(s)	Minimum wage	3	Fixing of minimum rates of wages
2(t)	Notification		
2(u)	Prescribed		
2(v)	Same work or work of a similar nature		
2(w)	State includes a Union Territory		
2(x)	Tribunal		
2(y)	Wages		
2(z)	Worker		
3	Prohibition of discrimination on ground of gender		

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<i>Section</i>	<i>Heading</i>	<i>Section</i>	<i>Heading</i>
4	Decision as to disputes with regard to same or similar nature of work		
5	Payment of minimum rate of wages	12	Payment of minimum rates of wages
6	Fixation of minimum wages	3	Fixing of minimum rates of wages
7	Components of minimum wages	4	Fixing of minimum rates of wages
8	Procedure for fixing and revising minimum wages	5	Procedure for fixing and revising minimum wages
9	Power of Central Government to fix floor wage		
10	Wages of employee who works for less than normal working day	15	Wages of worker who works for less than normal working day
11	Wages for two or more classes of work	16	Wages for two or more classes of work
12	Minimum time rate wages for piece work	17	Minimum time rate wages for piece work
13	Fixing hours of work for normal working day	13	Fixing hours for normal working day, etc.
14	Wages for overtime work	14	Overtime
15	Mode of payment of wages		
16	Fixation of wage period		
17	Time limit for payment of wages		
18	Deductions which may be made from wages		
19	Fines		
20	Deductions for absence from duty		
21	Deductions for damage or loss		
22	Deductions for services rendered		
23	Deductions for recovery of advances		
24	Deductions for recovery of loans		
25	Chapter not to apply to Government establishments		
26	Eligibility for bonus, etc.		
27	Proportionate reduction in bonus in certain cases		
28	Computation of number of working days		
29	Disqualification for bonus		
30	Establishments to include departments, undertakings and branches		
31	Payment of bonus out of allocable surplus		
32	Computation of gross profits		
33	Computation of available surplus		
34	Sums deductible from gross profits		
35	Calculation of direct tax payable by employer		
36	Set on and set off of allocable surplus		

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<i>Section</i>	<i>Heading</i>	<i>Section</i>	<i>Heading</i>
37	Adjustment of customary or interim bonus against bonus payable under this Code		
38	Deduction of certain amounts from bonus payable		
39	Time limit for payment of bonus		
40	Application of this Chapter to establishments in public sector in certain cases		
41	Non-applicability of this Chapter		
42	Central Advisory Board and State Advisory Boards	7	Advisory Board
		8	Central Advisory Board
43	Responsibility for payment of various dues		
44	Payment of various undisbursed dues in case of death of employee		
45	Claims under Code and procedure thereof	20	Claims
46	Reference of disputes under this Code		
47	Presumption about accuracy of balance sheet and profit and loss account of corporations and companies		
48	Audit of account of employers not being corporations or companies		
49	Appeal		
50	Records, returns and notices	18	Maintenance of registers and records
51	Appointment of Inspector-cum-Facilitators and their powers	19	Inspectors
52	Cognizance of offences	22B	Cognizance of offences
53	Power of officers of appropriate Government to impose penalty in certain cases	22	Penalties for certain offences
54	Penalties for offences	22	Penalties for certain offences
		22A	General provision for punishment of other offences
55	Offences by companies	22C	Offences by companies
56	Composition of offences		
57	Bar of suits	24	Bar of suits
58	Protection of action taken in good faith		
59	Burden of proof		
60	Contracting out	25	Contracting out
61	Effect of laws agreements, etc., inconsistent with this Code		
62	Delegation of powers		
63	Exemption of employer from liability in certain cases	23	Exemption of employer from liability in certain cases
64	Protection against attachments of assets of employer with Government	22E	Protection against attachment of assets of employer with Government

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<i>Section</i>	<i>Heading</i>	<i>Section</i>	<i>Heading</i>
65	Power of Central Government to give directions	28	Power of Central Government to give directions
66	Saving		
67	Power of appropriate Government to make rules	30	Power of appropriate Government to make rules
68	Power to remove difficulties		
69	Repeal and savings		