

Circular No – 054/2026

Date: 29.07.2026

To
All Members of The Association

ESIC Clarification on Coverage of Educational and Medical Institutions in the State of Maharashtra

The Employees' State Insurance Corporation (ESIC), Headquarters, has issued a communication dated 24.07.2026 to the Regional Director, ESIC Regional Office, Mumbai, providing clarification regarding the coverage of Educational and Medical Institutions in the State of Maharashtra under the Code on Social Security, 2020.

The clarification states that:

- The Code on Social Security, 2020 came into force with effect from 21 November 2025.
- The coverage of Educational and Medical Institutions in the State of Maharashtra is governed by Section 1(4) read with the First Schedule of the Code.
- According to the communication, no separate notification is required for bringing such establishments under the coverage of the Code.
- The communication further states that the provisions of the Code are applicable to Educational and Medical Institutions in Maharashtra from



21 November 2025, and that contributions under Section 29 are payable from the same date.

Members may note that this clarification has been issued in the context of the State of Maharashtra.

A copy of the ESIC communication dated 24.07.2026 is enclosed for your reference.

For KARNATAKA EMPLOYERS' ASSOCIATION

**Sd/
[B C Prabhakar]
President**





मुख्यालय

Headquarters

पंचदीप भवन सी०आई०जी रोड, नई दिल्ली-110002

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2026

दिनांक :24-07-

सेवा मे,

क्षेत्रीय निदेशक/ **The Regional Director,**

क्षेत्रीय कार्यालय/ Regional Office,

5वीं मंजिल, एम.जी.एम. अस्पताल, / 5th Floor, M.G.M. Hospital,

डॉ. एस.एस. राव रोड, परेल/ Dr. S.S. Rao Road, Parel,

मुंबई/ Mumbai-400 012.

विषय : सामाजिक सुरक्षा संहिता, 2020 के लागू होने के मद्देनजर महाराष्ट्र राज्य में शैक्षणिक और चिकित्सा संस्थानों के कवरेज के संबंध में मार्गदर्शन मांगा गया है - के संबंध में।

Seeking guidance regarding Coverage of Educational & Medical Institutions in the State of Maharashtra in view of enforcement of the Code on Social Security, 2020.

महोदय/Sir,

उपरोक्त विषय पर अपने कार्यालय के पत्र संख्या 31/NSI/Educational-Medical Institute/2023/Coord. दिनांक 06.07.2026 के संदर्भ में सूचित किया जाता है कि दिनांक 21.11.2025 से 'सामाजिक सुरक्षा संहिता, 2020' (Code on Social Security, 2020) लागू होने की तिथि से इस संहिता की धारा 1(4) और पहली अनुसूची (First Schedule) के अनुसार बताए गए संस्थान इसके दायरे में आते हैं। साथ ही, धारा 29 के तहत योगदान (contribution) उस तारीख से देय होगा जिस तारीख से केंद्र सरकार की अधिसूचना के अनुसार अध्याय IV (Chapter IV) के तहत लाभ दिए जा रहे हैं।

Your kind attention is invited to your letter no. 31/NSI/Educational-Medical Institute/2023/Coord. dated 06.07.2026, on above mentioned subject. It is informed that after the implementation of the Code on Social Security, 2020 w.e.f. 21.11.2025, the Section 1(4) read with the First Schedule of the Code on Social Security, 2020 stipulates that establishments as specified therein are covered, and contribution under Section 29 becomes payable from the date on which benefits under Chapter IV are provided, as notified by the Central Government.

इस संबंध में, संस्थानों का कवरेज अब कोड की धारा 1(4) और पहली अनुसूची द्वारा संचालित है और इसके लिए किसी अलग अधिसूचना की आवश्यकता नहीं है। यह सूचित किया जाता है कि 'सामाजिक सुरक्षा संहिता, 2020' के प्रावधान के अनुसार धारा 2 (29) में परिभाषित सभी "संस्थानों" (जिसमें राज्य के शैक्षणिक और चिकित्सा संस्थान भी शामिल हैं) पर कोड लागू होने की तारीख, यानी 21.11.2025 से लागू होते हैं; और धारा 29 के तहत योगदान भी उसी तारीख से देय हो जाता है।

In this regard, the coverage of establishments is now governed by Section 1(4) read with the First Schedule of the Code and no separate notification is required. It is informed that the provisions of the Code on Social Security, 2020 are applicable on all the "establishments" as defined in Section 2(29) of Code, including the Educational and Medical Institutions in the State from the date of implementation of the Code i.e. 21.11.2025; and the contribution under Section 29 becomes payable from the same date.

Digitally signed by
Shailendra Kumar Mishra भवदीय,
Date: 24-07-2026
14:44:15

शैलेंद्र कुमार मिश्र /Shailendra Kumar Mishra
उप निदेशक /Deputy Director (यो. एवं वि./P&D)

Copy to:

क्षेत्रीय निदेशक, क.रा.बी.नि. क्षेत्रीय कार्यालय, सभी राज्यों/केंद्र शासित प्रदेशों को सूचना एवं आवश्यक कार्रवाई हेतु।

Regional Director, ESIC Regional Office, All States/UTs, for information and necessary action at their end.