



Consulting & Solutions

21, New Ratan Apartment, Next to Bank of India, S V Roa, Borivli (W), Mumbai 400092

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M No. 9833125544/9833615544

Statutory Compliances in Labour Laws, Statutory Audit & IR Advisory Services

From 01.07.2023 to 31.12.2023

Sr No.	Schedule of Employment	Categories of Employees	Special Allw	Basic Wages	Special Allw	Minimum Wage	Basic Wages	Special Allw	Minimum Wage	Basic Wages	Special Allw	Minimum Wage
				Zone - I			Zone - II			Zone - III		
1	Advocates or Attorneys	Skilled	1,584	16,620	1,584	18,204	15,780	1,584	17,364			
		Semi skilled		15,150	1,584	16,734	14,310	1,584	15,894			
		Unskilled		14,095	1,584	15,679	13,255	1,584	14,839			
2	Agriculture Employment	On Machines	3,382	6,240	3,382	9,622	5,980	3,382	9,362	5,850	3,382	9,232
		Other		4,680	3,382	8,062	4,420	3,382	7,802	4,030	3,382	7,412
3	Automobile Repairing	Skilled	7,577	5,500	7,577	13,077	5,200	7,577	12,777	4,900	7,577	12,477
		Semi skilled		5,100	7,577	12,677	4,800	7,577	12,377	4,500	7,577	12,077
		Unskilled		4,800	7,577	12,377	4,500	7,577	12,077	4,200	7,577	11,777
4	Bakeries	Skilled	4602	10,100	4,602	14,702	9,750	4,602	14,352	9,350	4,602	13,952
		semi skilled		9,200	4,602	13,802	8,800	4,602	13,402	8,450	4,602	13,052
		Unskilled		8,250	4,602	12,852	7,900	4,602	12,502	7,500	4,602	12,102
5	Bricks or Roof Tiles	Skilled	4,992	8,500	4,992	13,492	8,200	4,992	13,192	Here given for only Roof tile		
		Semi skilled		8,000	4,992	12,992	7,750	4,992	12,742			
		Unskilled		7,500	4,992	12,492	7,250	4,992	12,242			
6	Canteen & Clubs	Skilled	6608	7,700	6,608	14,308	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled		6,500	6,608	13,108	6,200	6,608	12,808	6,000	6,608	12,608
7	Card board Boxes	Skilled	6,598	4,650	6,598	11,248	4,400	6,598	10,998	4,150	6,598	10,748
		Semi skilled		4,400	6,598	10,998	4,150	6,598	10,748	3,900	6,598	10,498
		Unskilled		4,150	6,598	10,748	3,900	6,598	10,498	3,650	6,598	10,248
8	Cashew Processing	Group I	4608	7,500	4,608	12,108						
		Group II (A)		7,000	4,608	11,608	Whole State of Maharashtra					
		Group III		6,500	4,608	11,108						
9	Cement and Cement Based Industry	Skilled	6421	3,710	6,421	10,131	3,410	6,421	9,831	3,110	6,421	9,531
		Semi skilled		3,610	6,421	10,031	3,310	6,421	9,731	3,010	6,421	9,431
		Unskilled		3,510	6,421	9,931	3,210	6,421	9,631	2,910	6,421	9,331
10	Chemical Fertilizers	Skilled	7332	5,600	7,332	12,932	5,400	7,332	12,732	5,200	7,332	12,532
		Semi skilled		5,100	7,332	12,432	4,900	7,332	12,232	4,700	7,332	12,032
		Unskilled		4,600	7,332	11,932	4,400	7,332	11,732	4,200	7,332	11,532
11	Cinema Exhibition (Multiplex, Zone I and Zone II)		6675		Multiplex		Zone - I			Zone - II		
		Skilled		5,500	6,675	12,175	5,000	6,675	11,675	4,500	6,675	11,175
		Semi skilled		5,000	6,675	11,675	4,500	6,675	11,175	4,000	6,675	10,675
		Unskilled		4,500	6,675	11,175	4,000	6,675	10,675	3,500	6,675	10,175
12	Cleaning and Sorting of Onions	Mukadam	132	240	132	372						
		Unskilled		210	132	342	Whole State of Maharashtra					
		Part Time		126	132	258						
13	Cloth Dyeing & Printing	Skilled		4,900	7,392	12,292	4,600	7,392	11,992			



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				Zone - I			Zone - II			Zone - III		
		Semi skilled	7392	4,400	7,392	11,792	4,100	7,392	11,492			
		Unskilled		4,100	7,392	11,492	3,800	7,392	11,192			
14	Construction of Roads / Buildings	Skilled	902	21,860	902	22,762	20,990	902	21,892	20,125	902	21,027
		Semi skilled		20,345	902	21,247	19,475	902	20,377	18,610	902	19,512
		Unskilled		19,265	902	20,167	18,400	902	19,302	17,530	902	18,432
15	Cotton Ginning & Pressing	Skilled	7103	5,200	7,103	12,303	5,000	7,103	12,103	4,800	7,103	11,903
		Semi skilled		4,700	7,103	11,803	4,500	7,103	11,603	4,300	7,103	11,403
		Unskilled		4,200	7,103	11,303	4,000	7,103	11,103	3,800	7,103	10,903
16	Cycle Mechanic Work Shops	Skilled	6998	5,500	6,998	12,498	5,000	6,998	11,998			
		Semi skilled		5,000	6,998	11,998	4,500	6,998	11,498			
		Unskilled		4,500	6,998	11,498	4,000	6,998	10,998			
17	Dairy Industry	Skilled	7442	5,500	7,442	12,942	5,250	7,442	12,692	5,000	7,442	12,442
		Semi skilled		5,000	7,442	12,442	4,750	7,442	12,192	4,500	7,442	11,942
		Unskilled		4,500	7,442	11,942	4,250	7,442	11,692	4,000	7,442	11,442
18	Dispensary	Skilled	6844	9,000	6,844	15,844	8,700	6,844	15,544	8,000	6,844	14,844
		Semi skilled		8,800	6,844	15,644	8,300	6,844	15,144	7,800	6,844	14,644
		Unskilled		8,500	6,844	15,344	8,000	6,844	14,844	7,500	6,844	14,344
19	Drugs & Pharmaceuticals	Skilled	1054	16,605	1,054	17,659	16,000	1,054	17,054	15,590	1,054	16,644
		Semi skilled		15,185	1,054	16,239	14,580	1,054	15,634	14,170	1,054	15,224
		Unskilled		14,170	1,054	15,224	13,565	1,054	14,619	13,155	1,054	14,209
20	Dyes & Chemicals	Skilled	4968	8,200	4,968	13,168	7,500	4,968	12,468	6,500	4,968	11,468
		Semi skilled		7,700	4,968	12,668	7,000	4,968	11,968	6,000	4,968	10,968
		Unskilled		7,200	4,968	12,168	6,500	4,968	11,468	5,500	4,968	10,468
21	Eatable Tobacco	Skilled	6336	3,700	6,336	10,036						
		Semi skilled		3,200	6,336	9,536	Whole State of Maharashtra					
		Unskilled		3,000	6,336	9,336						
22	Engineering Industry	Skilled	1054	16,450	1,054	17,504	16,045	1,054	17,099	15,225	1,054	16,279
		Semi skilled		15,025	1,054	16,079	14,620	1,054	15,674	13,805	1,054	14,859
		Unskilled		14,010	1,054	15,064	13,605	1,054	14,659	12,795	1,054	13,849
23	Exercise Books	Skilled	5192	6,000	5,192	11,192	5,600	5,192	10,792	5,200	5,192	10,392
		Semi skilled		5,800	5,192	10,992	5,400	5,192	10,592	5,000	5,192	10,192
		Unskilled		5,600	5,192	10,792	5,200	5,192	10,392	4,800	5,192	9,992
24	Factories under Factories Act (Residuary)	Skilled	2200	12,605	2,200	14,805	11,770	2,200	13,970	11,255	2,200	13,455
		Semi skilled		11,445	2,200	13,645	10,800	2,200	13,000	10,160	2,200	12,360
		Unskilled		10,350	2,200	12,550	9,705	2,200	11,905	9,000	2,200	11,200
25	Film Production Studios	Skilled		5,700	7,998	13,698	5,500	7,998	13,498			
		Semi skilled		5,200	7,998	13,198	5,000	7,998	12,998			

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				Zone - I			Zone - II			Zone - III		
		Unskilled	7998	4,700	7,998	12,698	4,500	7,998	12,498			
26	Forest & Forestry			Highly Remote Areas			Other Areas					
		Skilled		6,000	6,947	12,947	5,500	6,947	12,447			
		Unskilled-		5,600	6,947	12,547	5,100	6,947	12,047			
		Unskilled-	6947	5,200	6,947	12,147	4,700	6,947	11,647			
27	Fountain pen & Ball Pen	Skilled		5,300	8,021	13,321	5,100	8,021	13,121			
		Semi skilled		5,050	8,021	13,071	4,850	8,021	12,871			
		Unskilled	8021	4,800	8,021	12,821	4,600	8,021	12,621			
28	Glass Bulb	Skilled		7,800	6,608	14,408	7,600	6,608	14,208	7,200	6,608	13,808
		Semi skilled		7,100	6,608	13,708	6,900	6,608	13,508	6,500	6,608	13,108
		Unskilled	6608	6,600	6,608	13,208	6,400	6,608	13,008	6,000	6,608	12,608
29	Glass Industry	Skilled		7,700	6,608	14,308	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled	6608	6,500	6,608	13,108	6,200	6,608	12,808	6,000	6,608	12,608
30	Hair cutting saloon	Skilled		7,700	6,608	14,308	7,400	6,608	14,008	6,900	6,608	13,508
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,200	6,608	12,808
		Unskilled	6608	6,500	6,608	13,108	6,200	6,608	12,808	5,700	6,608	12,308
31	Handlooms Industry			Upto 50 looms			51 to 100 looms			Above 100 looms		
		Skilled		7,000	4,416	11,416	8,000	4,416	12,416	8,500	4,416	12,916
		Semi skilled		6,500	4,416	10,916	7,500	4,416	11,916	8,000	4,416	12,416
		Unskilled	4416	6,000	4,416	10,416	7,000	4,416	11,416	7,500	4,416	11,916
32	Hospital	Skilled		6,200	7,389	13,589	6,000	7,389	13,389	5,800	7,389	13,189
		Semi skilled		5,700	7,389	13,089	5,500	7,389	12,889	5,300	7,389	12,689
		Unskilled	7389	5,300	7,389	12,689	5,100	7,389	12,489	4,900	7,389	12,289
33	Hotels & Restaurants	Skilled		7,700	6,608	14,308	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled	6608	6,500	6,608	13,108	6,200	6,608	12,808	6,000	6,608	12,608
34	Ice & Cold Drinks Manufactory	Skilled		6,000	6,620	12,620	5,700	6,620	12,320			
		Semi skilled		5,500	6,620	12,120	5,200	6,620	11,820			
		Unskilled	6620	5,000	6,620	11,620	4,700	6,620	11,320			
35	Laundry	Skilled		7,700	6,608	14,308	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled	6608	6,500	6,608	13,108	6,200	6,608	12,808	6,000	6,608	12,608
36	Liquor Manufactory	Skilled		9,910	5,039	14,949	9,190	5,039	14,229	8,470	5,039	13,509
		Semi skilled		9,670	5,039	14,709	8,950	5,039	13,989	8,225	5,039	13,264
		Unskilled	5039	9,430	5,039	14,469	8,710	5,039	13,749	7,990	5,039	13,029
37	Oil Mill	Skilled		10,350	4,956	15,306	9,800	4,956	14,756			
		Semi skilled		9,400	4,956	14,356	8,850	4,956	13,806			
		Unskilled	4956	8,500	4,956	13,456	7,950	4,956	12,906			



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				Zone - I			Zone - II			Zone - III		
38	Optical Frames	Skilled	7198	5,600	7,198	12,798	5,400	7,198	12,598	5,200	7,198	12,398
		Semi skilled		5,100	7,198	12,298	4,900	7,198	12,098	4,700	7,198	11,898
		Unskilled		4,600	7,198	11,798	4,400	7,198	11,598	4,200	7,198	11,398
39	Paints & Varnishes	Skilled	6608	8,200	6,608	14,808	7,800	6,608	14,408	7,400	6,608	14,008
		Semi skilled		7,500	6,608	14,108	7,100	6,608	13,708	6,700	6,608	13,308
		Unskilled		7,000	6,608	13,608	6,600	6,608	13,208	6,200	6,608	12,808
40	Paper & Paper Board	Skilled	7262	6,100	7,262	13,362	5,900	7,262	13,162	5,700	7,262	12,962
		Semi skilled		5,600	7,262	12,862	5,400	7,262	12,662	5,200	7,262	12,462
		Unskilled		5,100	7,262	12,362	4,900	7,262	12,162	4,700	7,262	11,962
41	Plastic Industry	Skilled	6998	5,300	6,998	12,298	5,150	6,998	12,148	5,000	6,998	11,998
		Semi skilled		4,800	6,998	11,798	4,650	6,998	11,648	4,500	6,998	11,498
		Unskilled		4,300	6,998	11,298	4,150	6,998	11,148	4,000	6,998	10,998
42	Poha (kurmure Churmura) Industry	Skilled	7392	4,400	7,392	11,792	4,200	7,392	11,592			
		Semi skilled		4,250	7,392	11,642	4,050	7,392	11,442			
		Unskilled		3,800	7,392	11,192	3,600	7,392	10,992			
43	Potteries (Matichi Bhandi)	Skilled	4416	8,000	4,416	12,416	7,500	4,416	11,916	7,000	4,416	11,416
		Semi skilled		7,500	4,416	11,916	7,000	4,416	11,416	6,500	4,416	10,916
		Unskilled		7,000	4,416	11,416	6,500	4,416	10,916	6,000	4,416	10,416
44	Power looms	Skilled	5858	10,100	5,858	15,958	9,500	5,858	15,358	8,500	5,858	14,358
		Semi skilled		9,500	5,858	15,358	9,000	5,858	14,858	8,000	5,858	13,858
		Unskilled		9,000	5,858	14,858	8,500	5,858	14,358	7,500	5,858	13,358
45	Premises for Buffaloes or Cows	Skilled	4800	9,400	4,800	14,200	8,600	4,800	13,400	7,800	4,800	12,600
		Semi skilled		8,700	4,800	13,500	8,000	4,800	12,800	7,200	4,800	12,000
		Unskilled		8,000	4,800	12,800	7,300	4,800	12,100	6,700	4,800	11,500
46	Printing Press	Skilled	6421	4,600	6,421	11,021	4,300	6,421	10,721	3,700	6,421	10,121
		Semi skilled		4,500	6,421	10,921	4,200	6,421	10,621	3,600	6,421	10,021
		Unskilled		4,400	6,421	10,821	4,100	6,421	10,521	3,500	6,421	9,921
47	Public Motor Transport	Skilled A	7392	5,700	7,392	13,092	5,500	7,392	12,892			
		Skilled B		5,500	7,392	12,892	5,300	7,392	12,692			
		Skilled C		5,300	7,392	12,692	5,100	7,392	12,492			
		Semi skilled		4,600	7,392	11,992	4,400	7,392	11,792			
		Unskilled		4,200	7,392	11,592	4,000	7,392	11,392			
48	Readymade Garments	Skilled	6844	8,600	6,844	15,444	8,400	6,844	15,244	7,800	6,844	14,644
		Semi skilled		7,900	6,844	14,744	7,700	6,844	14,544	7,100	6,844	13,944
		Unskilled		7,400	6,844	14,244	7,200	6,844	14,044	6,600	6,844	13,444
49	Rice Flour & Dal Mill	Skilled		4,600	7,392	11,992	4,400	7,392	11,792			



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				Zone - I			Zone - II			Zone - III		
		Semi skilled	7392	4,100	7,392	11,492	3,900	7,392	11,292			
		Unskilled		3,800	7,392	11,192	3,600	7,392	10,992			
50	Rubber Balloon Manufacturing	Skilled	7392	4,300	7,392	11,692	4,200	7,392	11,592	4,100	7,392	11,492
		Semi skilled		4,100	7,392	11,492	3,900	7,392	11,292	3,800	7,392	11,192
		Unskilled		3,800	7,392	11,192	3,700	7,392	11,092	3,600	7,392	10,992
51	Rubber Industry	Skilled	6608	7,700	6,608	14,308	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled		6,500	6,608	13,108	6,200	6,608	12,808	6,000	6,608	12,608
52	Salt Pan Industry	Highly Skilled		5,000	6,998	11,998						
		Skilled	6998	4,600	6,998	11,598	Whole State of Maharashtra					
		Semi skilled		4,300	6,998	11,298						
		Unskilled		4,000	6,998	10,998						
53	Saw Mills	Skilled	4208	9,450	4,208	13,658	9,100	4,208	13,308	8,750	4,208	12,958
		Semi skilled		8,650	4,208	12,858	8,300	4,208	12,508	7,950	4,208	12,158
		Unskilled		7,800	4,208	12,008	7,500	4,208	11,708	7,150	4,208	11,358
54	Seepz	Skilled	6094	6,300	6,094	12,394						
		Semi skilled		5,800	6,094	11,894	Whole State of Maharashtra					
		Unskilled		5,300	6,094	11,394						
55	Shops & Commercial Establishment	Skilled	2678	11,632	2,678	14,310	11,036	2,678	13,714	10,440	2,678	13,118
		Semi skilled		10,856	2,678	13,534	10,260	2,678	12,938	9,664	2,678	12,342
		Unskilled		10,021	2,678	12,699	9,425	2,678	12,103	8,828	2,678	11,506
56	Soaps & Cosmetics	Skilled	6608	7,700	6,608	14,308	7,400	6,608	14,008	7,100	6,608	13,708
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,400	6,608	13,008
		Unskilled		6,500	6,608	13,108	6,200	6,608	12,808	5,900	6,608	12,508
57	Silver Industry	Skilled	7332	5,500	7,332	12,832	5,200	7,332	12,532			
		Semi skilled		5,000	7,332	12,332	4,800	7,332	12,132			
		Unskilled		4,500	7,332	11,832	4,300	7,332	11,632			
58	Steel Furnitures	Skilled	6608	7,800	6,608	14,408	7,600	6,608	14,208	7,200	6,608	13,808
		Semi skilled		7,100	6,608	13,708	6,900	6,608	13,508	6,500	6,608	13,108
		Unskilled		6,800	6,608	13,408	6,400	6,608	13,008	6,000	6,608	12,608
59	Stone Breakings & crushings	Skilled	4290	9,500	4,290	13,790	9,100	4,290	13,390			
		Semi skilled		8,500	4,290	12,790	8,100	4,290	12,390			
		Unskilled		8,000	4,290	12,290	7,600	4,290	11,890			
60	Sweeper & Scavengers	Full Time	5610	10,000	5,610	15,610	9,750	5,610	15,360	9,450	5,610	15,060

Sr No.	Schedule of Employment	Categories of Employees	Special Allw	Basic Wages	Special Allw	Minimum Wage	Basic Wages	Special Allw	Minimum Wage	Basic Wages	Special Allw	Minimum Wage
				Zone - I			Zone - II			Zone - III		
61	Tanneries & Leathers	Skilled	5184	9,000	5,184	14,184	8,500	5,184	13,684	8,000	5,184	13,184
		Semi skilled		8,500	5,184	13,684	8,000	5,184	13,184	7,500	5,184	12,684
		Unskilled		8,000	5,184	13,184	7,500	5,184	12,684	7,000	5,184	12,184
62	Tobacco Bidi making		3591		3,591	3,591						
63	Utensils	Skilled	7552	9,200	7,552	16,752	9,000	7,552	16,552	8,500	7,552	16,052
		Semi skilled		8,500	7,552	16,052	8,300	7,552	15,852	7,800	7,552	15,352
		Unskilled		8,000	7,552	15,552	7,800	7,552	15,352	7,300	7,552	14,852
64	Local Authority Industry (Other than vi	Skilled	7840	14,000	7,840	21,840	12,000	7,840	19,840	11,000	7,840	18,840
		Semi skilled		13,000	7,840	20,840	11,000	7,840	18,840	10,000	7,840	17,840
		Unskilled		11,500	7,840	19,340	10,000	7,840	17,840	8,500	7,840	16,340
65	Village Panchayat	Skilled	2294	7,100	2,294	9,394	6,900	2,294	9,194	6,300	2,294	8,594
		Semi skilled		6,400	2,294	8,694	6,200	2,294	8,494	5,600	2,294	7,894
		Unskilled		5,900	2,294	8,194	5,700	2,294	7,994	5,100	2,294	7,394
66	Watch Straps	Skilled	7392	5,500	7,392	12,892	5,200	7,392	12,592	4,900	7,392	12,292
		Semi skilled		5,100	7,392	12,492	4,800	7,392	12,192	4,500	7,392	11,892
		Unskilled		4,800	7,392	12,192	4,500	7,392	11,892	4,200	7,392	11,592
67	Wooden Furniture	Skilled	6608	7,600	6,608	14,208	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		6,900	6,608	13,508	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled		6,400	6,608	13,008	6,200	6,608	12,808	6,000	6,608	12,608
68	Wooden Photo Frames	Skilled	6608	7,700	6,608	14,308	7,400	6,608	14,008	7,200	6,608	13,808
		Semi skilled		7,000	6,608	13,608	6,700	6,608	13,308	6,500	6,608	13,108
		Unskilled		6,500	6,608	13,108	6,200	6,608	12,808	6,000	6,608	12,608

Zone I shall comprise of the areas falling within the limits of all Municipal Corporations, Cantonment areas and Industrial areas within 20 Kilometeres radius from all Municipal Corporations Limit

Zone II shall comprise of the areas falling within the limits of all "A" and "B" grade Municipal Councils;

Zone III shall comprise of all other areas in the State, which are not included in Zone I and II.

Source: Special Allowance Notification dated 5th August 2020, by Deputy Labour Commissioner under Minimum Wages Act, Mumbai.

Minimum Wages have been provided in Maharashtra by the Labour Department of Maharashtra states. All efforts have been made to update the Minimum Wage dae. However, here might be unforeseen errors.