

**Ministry of Statistics & Programme Implementation
National Statistical Office**

Dated 4th Ashadha, Saka 1942
25th June, 2020

Payroll Reporting in India: An Employment Perspective -April, 2020

Introduction

1. Since April, 2018 this Ministry has been bringing out the employment related statistics in the formal sector covering the period September 2017 onwards, using information on the number of subscribers who have subscribed under three major schemes, namely the Employees' Provident Fund (EPF) Scheme, the Employees' State Insurance (ESI) Scheme and the National Pension Scheme (NPS).

2. As mentioned in the earlier series, since the numbers of subscribers are from various sources, there are elements of overlap and the estimates are not additive. Detailed information is separately published on the respective organizational websites for the period September, 2017 till April, 2020. The information is based on the number of subscribers, and the tables reflect a dynamic status for four sets of periods – (a) September 2017 – March 2018, (b) April 2018 – March 2019, (c) April 2019 – March 2020 and (d) monthly data from April 2020 onwards. The data in Section 2.1 includes information gender-wise, on the number of new members who have started subscribing to EPF, the number of members that have ceased their subscription and the number of members who restarted contribution, having ceased subscription in the past. The data in Section 2.2 includes information gender-wise, in respect of ESI, on the number of existing employees who paid contribution and the number of newly registered employees who are paying contribution during the period. The data in Section 2.3 includes information gender-wise, in respect of NPS, on the existing subscribers and new subscribers contributing during the period. In view of the national lockdown consequent to the COVID-19 pandemic, several establishments were closed and which may have had implications on the reporting. The reported figures are thus likely to undergo significant revision in the next few months.

2.1 Employees' Provident Funds Scheme: September, 2017 to April, 2020

PROVISIONAL ESTIMATES OF SUBSCRIBERS BY AGE AS PER EPFO RECORDS (IN NUMBERS)

(a) Total during September 2017 – March 2018

Age	Number of new EPF subscribers during the period					Number of members that ceased subscribing during the period					Number of exited members who rejoined and resubscribed during the period				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	43,488	13,444	16	-	56,948	9,121	6,269	2	443	15,835	339	173	-	-	512
18-21	16,50,881	3,05,266	365	-	19,56,512	8,67,108	1,81,901	121	8,657	10,57,787	51,590	10,452	7	2	62,051
22-25	18,65,623	4,07,532	390	-	22,73,545	15,07,374	3,64,369	156	25,230	18,97,129	1,44,823	37,742	13	21	1,82,599
26-28	9,19,748	1,87,227	182	-	11,07,157	9,76,600	2,21,744	69	20,322	12,18,735	1,33,696	28,103	4	28	1,61,831
29-35	12,14,635	3,08,803	277	-	15,23,715	13,75,062	3,16,507	122	36,964	17,28,655	2,00,279	34,884	16	36	2,35,215
More than 35	12,28,968	3,10,224	335	-	15,39,527	14,01,532	3,48,146	93	59,877	18,09,648	1,53,169	27,871	12	65	1,81,117
Total	69,23,343	15,32,496	1,565	-	84,57,404	61,36,797	14,38,936	563	1,51,493	77,27,789	6,83,896	1,39,225	52	152	8,23,325

(b) Total during April 2018 – March 2019

Age	Number of new EPF subscribers during the period					Number of members that ceased subscribing during the period					Number of exited members who rejoined and resubscribed during the period				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	87,869	31,251	3	-	1,19,123	19,426	10,405	4	247	30,082	3,976	2,060	-	1	6,037
18-21	28,23,682	6,43,061	86	-	34,66,829	13,61,213	2,88,872	109	2,724	16,52,918	4,47,207	81,720	38	124	5,29,089
22-25	28,76,479	7,63,398	76	-	36,39,953	23,77,895	6,02,712	153	11,919	29,92,679	9,14,107	2,09,613	78	629	11,24,427
26-28	13,97,099	3,43,527	40	-	17,40,666	15,87,940	3,77,488	87	10,974	19,76,489	6,75,638	1,38,161	30	749	8,14,578
29-35	18,73,151	5,72,198	48	-	24,45,397	22,46,297	5,27,014	143	19,939	27,93,393	9,36,132	1,75,232	71	1,308	11,12,743
More than 35	19,61,800	5,70,527	52	2	25,32,381	22,53,688	5,62,285	143	35,264	28,51,380	7,33,076	1,43,200	36	1,629	8,77,941
Total	1,10,20,080	29,23,962	305	2	1,39,44,349	98,46,459	23,68,776	639	81,067	1,22,96,941	37,10,136	7,49,986	253	4,440	44,64,815

(c) Total during April 2019 – March 2020

Age	Number of new EPF subscribers during the period					Number of members that ceased subscribing during the period					Number of exited members who rejoined and resubscribed during the period				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	73,823	28,053	3	410	1,02,289	16,436	10,861	-	38	27,335	9,392	4,205	1	-	13,598
18-21	23,45,791	6,00,285	59	12	29,46,147	11,54,101	2,75,633	46	147	14,29,927	8,69,966	1,53,306	37	-	10,23,309
22-25	22,08,674	6,63,699	61	41	28,72,475	21,00,579	5,74,336	72	1,084	26,76,071	16,47,355	3,53,155	37	-	20,00,547
26-28	10,04,526	2,78,069	36	51	12,82,682	13,96,834	3,55,609	36	1,156	17,53,635	11,30,035	2,23,766	30	-	13,53,831
29-35	13,96,402	4,77,298	59	139	18,73,898	20,64,099	4,96,010	68	2,584	25,62,761	15,76,100	3,03,351	59	9	18,79,519
More than 35	14,89,351	4,73,257	56	528	19,63,192	20,27,776	5,13,901	89	5,419	25,47,185	12,82,251	2,61,520	39	11	15,43,821
Total	85,18,567	25,20,661	274	1,181	1,10,40,683	87,59,825	22,26,350	311	10,428	1,09,96,914	65,15,099	12,99,303	203	20	78,14,625

(d) Monthly data for April 2020

April 2020															
Age	Number of new EPF subscribers during the month					Number of members that ceased subscribing during the month					Number of exited members who rejoined and resubscribed during the month				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	898	100	-	-	998	101	24	-	1	126	38	5	-	-	43
18-21	17,831	3,070	-	-	20,901	8,241	1,788	-	-	10,029	7,372	1,057	-	-	8,429
22-25	18,383	5,730	-	-	24,113	23,175	8,931	-	7	32,113	23,820	6,351	1	-	30,172
26-28	10,000	2,762	-	-	12,762	17,658	6,352	2	9	24,021	23,671	5,940	-	-	29,611
29-35	16,505	4,781	-	-	21,286	26,620	7,797	1	22	34,440	40,874	7,763	-	1	48,638
More than 35	21,123	5,637	-	-	26,760	27,342	7,673	-	82	35,097	38,994	6,198	1	-	45,193
Total	84,740	22,080	-	-	1,06,820	1,03,137	32,565	3	121	1,35,826	1,34,769	27,314	2	1	1,62,086

2.1.1 During September, 2017–April,2020;**3,35,49,256**new subscribers joined the EPF scheme.

Note:

- (1) Source: EPFO
- (2) EPF is applicable to establishments having more than 20 workers (see Endnote 1)
- (3) As updation of employee records is a continuous process, and the data gets updated in subsequent months; information, particularly in respect of latest months remains provisional.
- (4) For more details, please visit website of EPFO <https://www.epfindia.gov.in> .

2.2 Employees’ State Insurance Scheme: September, 2017 to April, 2020

PROVISIONAL ESTIMATES OF SUBSCRIBERS BY AGE AS PER ESIC RECORDS (IN NUMBERS)

(a) Total during September 2017 – March 2018

Age	Number of existing employees (as on 01.09.2017) who paid contribution				Number of newly registered employees & paying contribution during the period			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	3,764	1,552	-	5,316	8,321	3,482	-	11,803
18-21	6,78,437	1,30,555	45	8,09,037	11,63,589	1,63,207	48	13,26,844
22-25	39,27,503	7,59,204	153	46,86,860	20,29,056	3,62,002	105	23,91,163
26-28	37,17,391	6,94,876	147	44,12,414	11,81,950	1,91,527	61	13,73,538
29-35	70,60,716	12,81,543	259	83,42,518	13,77,599	2,79,933	81	16,57,613
More than 35	86,85,616	21,20,381	404	1,08,06,401	12,79,962	2,94,893	113	15,74,968
Total	2,40,73,427	49,88,111	1,008	2,90,62,546	70,40,477	12,95,044	408	83,35,929

(b) Total during April 2018 – March 2019

Age	Number of existing employees (as on 01.04.2018) who paid contribution				Number of newly registered employees & paying contribution during the period			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	5,042	2,354	-	7,396	30,011	12,496	2	42,509
18-21	9,25,200	1,63,781	42	10,89,023	25,85,911	4,29,301	86	30,15,298
22-25	40,45,418	8,26,498	174	48,72,090	35,30,224	6,73,672	146	42,04,042
26-28	35,44,817	6,63,194	136	42,08,147	18,63,282	3,26,154	92	21,89,528
29-35	65,97,207	12,48,540	273	78,46,020	23,75,503	5,31,102	146	29,06,751
More than 35	82,24,991	20,55,118	433	1,02,80,542	20,92,628	5,15,071	145	26,07,844
Total	2,33,42,675	49,59,485	1,058	2,83,03,218	1,24,77,559	24,87,796	617	1,49,65,972

(c) Total during April 2019 – March 2020

Age	Number of existing employees (as on 01.04.2019) who paid contribution				Number of newly registered employees & paying contribution during the period			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	13,140	7,524	2	20,666	29,887	16,632	6	46,525
18-21	16,43,640	3,24,773	61	19,68,474	26,12,216	4,92,708	83	31,05,007
22-25	46,16,176	10,09,126	176	56,25,478	35,23,429	7,25,141	132	42,48,702
26-28	34,69,492	6,35,984	152	41,05,628	17,07,614	3,18,661	70	20,26,345
29-35	63,35,701	12,95,305	273	76,31,279	24,34,178	5,82,155	101	30,16,434
More than 35	78,48,347	20,71,218	429	99,19,994	21,08,700	5,68,514	93	26,77,307
Total	2,39,26,496	53,43,930	1,093	2,92,71,519	1,24,16,024	27,03,811	485	1,51,20,320

(d) Monthly data from April 2020 onwards

April 2020								
Age	Number of existing employees who paid during the month				Number of newly registered employees & paying contribution during the month			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	5,117	2,894	-	8,011	414	65	-	479
18-21	7,51,415	1,68,742	25	9,20,182	33,407	4,642	3	38,052
22-25	25,70,589	6,47,801	104	32,18,494	52,679	10,780	1	63,460
26-28	20,79,888	3,89,068	72	24,69,028	30,069	4,825	1	34,895
29-35	37,25,349	7,59,626	167	44,85,142	44,775	8,073	-	52,848
More than 35	50,37,286	13,32,126	286	63,69,698	43,796	7,888	4	51,688
Total	1,41,69,644	33,00,257	654	1,74,70,555	2,05,140	36,273	9	2,41,422

2.2.1 During September, 2017 – April, 2020; **3,86,63,643** new subscribers joined the ESI scheme.

Note:

- (1) Source: ESIC
- (2) ESI is applicable to establishments having more than 10 workers (see Endnote 2)
- (3) Subscribers in ESI are termed as Insured Persons (IP)
- (4) The stock of existing employees paying contributions for a given month is provisional for upto at least six months because of delayed filing of contributions/ returns by the employers.
- (5) For more details, please visit website of ESIC <https://www.esic.nic.in>.

2.3 National Pension Scheme (NPS): September, 2017 to April, 2020

PROVISIONAL ESTIMATE OF NEW SUBSCRIBERS BY AGE AS PER NPS RECORDS (IN NUMBERS)

(a) Total during September 2017 – March 2018

Age	Total Existing Subscribers (as on 01.09.2017) contributing	New Subscribers contributing during the period														Total New Subscribers	
		Central Govt					State Govt					Non-Govt					
		Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA		
18-21	32,103	6,741	1,181	-	-	7,922	8,696	2,344	-	-	11,040	539	175	-	-	714	19,676
22-25	4,31,700	26,031	3,651	-	-	29,682	38,519	11,516	-	-	50,035	10,790	5,465	1	-	16,256	95,973
26-28	8,44,402	13,917	2,176	-	-	16,093	35,362	15,751	1	-	51,114	9,429	3,220	-	-	12,649	79,856
29-35	21,43,203	11,212	2,478	-	-	13,690	66,275	37,116	-	-	1,03,391	11,691	2,703	-	-	14,394	1,31,475
> 35	21,14,343	6,499	2,297	-	-	8,796	67,971	28,810	1	-	96,782	18,201	2,641	1	-	20,843	1,26,421
Non-IRA	24,664	2	-	-	-	2	43	-	-	-	43	-	-	-	-	-	45
Total	55,90,415	64,402	11,783	-	-	76,185	2,16,866	95,537	2	-	3,12,405	50,650	14,204	2	-	64,856	4,53,446

(b) Total during April 2018 – March 2019

Age	Total Existing Subscribers (as on 01.04.2018) contributing	New Subscribers contributing during the period															Total New Subscribers
		Central Govt					State Govt					Non-Govt					
		Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	
18-21	36,229	4,296	1,044	-	-	5,340	11,255	4,940	-	-	16,195	510	247	-	-	757	22,292
22-25	4,37,372	29,387	5,497	-	-	34,884	59,487	23,764	-	-	83,251	11,597	5,972	-	-	17,569	1,35,704
26-28	8,64,319	26,013	4,700	-	-	30,713	60,197	28,376	-	-	88,573	12,381	4,754	1	-	17,136	1,36,422
29-35	23,21,893	21,567	4,328	-	-	25,895	1,09,444	63,438	2	-	1,72,884	20,429	4,282	-	-	24,711	2,23,490
> 35	23,63,638	10,264	3,459	-	-	13,723	1,23,503	58,023	1	-	1,81,527	33,290	3,875	3	-	37,168	2,32,418
Non-IRA	8,979	-	-	-	-	-	-	-	-	74	74	-	-	-	-	-	74
Total	60,32,430	91,527	19,028	-	-	1,10,555	3,63,886	1,78,541	3	74	5,42,504	78,207	19,130	4	-	97,341	7,50,400

(c) Total during April 2019 – March 2020

Age	Total Existing Subscribers (as on 01.04.2019) contributing	New Subscribers contributing during the period															Total New Subscribers
		Central Govt					State Govt					Non-Govt					
		Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	
18-21	35,049	5,469	592	-	-	6,061	9,687	3,721	-	-	13,408	417	221	-	-	638	20,107
22-25	4,08,330	30,279	4,751	-	-	35,030	66,290	26,309	1	-	92,600	13,176	7,231	2	-	20,409	1,48,039
26-28	8,55,936	27,373	5,236	-	-	32,609	57,270	28,083	-	-	85,353	18,520	7,157	-	-	25,677	1,43,639
29-35	26,14,371	25,138	5,821	-	-	30,959	98,061	60,824	2	-	1,58,887	35,815	8,921	7	-	44,743	2,34,589
> 35	28,61,286	10,132	4,051	-	-	14,183	95,536	50,194	3	-	1,45,733	45,254	5,584	6	-	50,844	2,10,760
Non-IRA	9,822	-	-	-	1	1	-	-	-	22	22	-	-	-	-	-	23
Total	67,84,794	98,391	20,451	-	1	1,18,843	3,26,844	1,69,131	6	22	4,96,003	1,13,182	29,114	15	-	1,42,311	7,57,157

(d) Monthly data from April 2020 onwards

April 2020																	
Age	Total Existing Subscribers contributing during the month	New Subscribers contributing during the month															Total New Subscribers
		Central Govt					State Govt					Non-Govt					
		Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	
18-21	21,996	999	80	-	-	1,079	1,059	243	-	-	1,302	39	24	-	-	63	2,444
22-25	2,67,234	4,206	341	-	-	4,547	4,264	914	-	-	5,178	2,367	771	-	-	3,138	12,863
26-28	5,51,538	2,683	341	-	-	3,024	2,892	1,576	1	-	4,469	3,974	1,114	-	-	5,088	12,581
29-35	18,26,186	2,000	403	-	-	2,403	4,426	3,573	-	-	7,999	6,752	1,635	1	-	8,388	18,790
> 35	18,85,478	639	237	-	-	876	3,790	4,447	-	-	8,237	8,148	708	-	-	8,856	17,969
Non-IRA	2,177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	45,54,609	10,527	1,402	-	-	11,929	16,431	10,753	1	-	27,185	21,280	4,252	1	-	25,533	64,647

2.3.1 During September, 2017 – April, 2020; **20,25,650** new subscribers joined the NPS.

Note:

- (1) Source: PFRDA
- (2) NPS is applicable to any citizen of India, whether resident or non-resident, individuals who are aged between 18 – 60 years as on the date of submission of his/her application (see Endnote 3)
- (3) For more details, please visit website of PFRDA <https://www.pfrda.org.in>.

3. The present report gives different perspectives on the levels of employment in the formal sector and does not measure employment at a holistic level. The Ministry welcomes suggestions for improvement in content, coverage and presentation.

4. **The next report is due for release on 24.07.2020.**

Endnote: Coverage and Sources of data

1. The Employees' Provident Fund (EPF) is a mandatory savings scheme under the **Employees' Provident Funds and Miscellaneous Provisions Act, 1952**. It is managed under the aegis of Employees' Provident Fund Organization (EPFO). It covers every establishment in which 20 or more persons are employed (and certain other establishments which may be notified by the Central Government even if they employ less than 20 persons each), subject to certain conditions and exemptions as provided for in the Act. The pay ceiling is Rs.15000/- per month. Persons drawing pay above Rs. 15,000 are exempted or can be enrolled with some permission or on voluntary basis. The number of members subscribing to this scheme gives an idea of the level of employment in the formal sector. The data on subscribers-new members, exited members and those subscribers that re-started their subscription is sourced from EPFO. More details are available at <https://www.epfindia.gov.in>.
2. **The Employees' State Insurance Act, 1948** is applicable to non-seasonal, manufacturing establishments (other than a mine subject to the operation of the Mines Act, 1952 (35 of 1952), or a railway running shed) employing 10 or more workers. For health and medical institutions, the threshold limit is 20 or more workers. ESI Scheme for India is an integrated social security scheme tailored to provide socio-economic protection to the workers in the organized sector and their dependents, in contingencies, such as Sickness, Maternity and Death or Disablement due to an employment injury or occupational hazard. The wage ceiling is Rs.21000/- per month. Subscribers are termed as Insured Persons (IP) and a new IP number can also arise due to change in employment. Employees may cease to pay contribution due to wage exceeding the statutory ceiling of Rs.21000/- per month or owing to resignation, death, retirement or dismissal. The number of subscribers of this scheme also gives an idea of the level of employment in the formal sector. Data is sourced from Employees' State Insurance Corporation (ESIC) and the information may have an element of duplication with EPF data and is thus not additive. More details are available at <https://www.esic.nic.in>.
3. **The Pension Fund Regulatory and Development Authority (PFRDA)**'s National Pension scheme (NPS) is an easily accessible, low cost, tax-efficient, flexible and portable retirement savings account. Under the NPS, the individual contributes to his retirement account and also his employer will co-contribute for the social security/welfare of the individual. NPS is designed on defined contribution basis wherein the subscriber contributes to his account, there is no defined benefit that would be available at the time of exit from the system and the accumulated wealth depends on the contributions made and the income generated from investment of such wealth. Any citizen of India, whether resident or non-resident, individuals who are aged between 18 – 60 years as on the date of submission of his/her application can subscribe to the scheme. From 1st January 2004, the Central and the State Governments have adopted this scheme for new employees except for armed forces. This was extended to other establishments from 2009 onwards. More details are available at <https://www.pfrda.org.in>.
