

WAGE REGISTER & LABOUR RETURNS

Muster Roll Cum Wage Register (Form X & Form XVIII)

Organization: Tata Consultancy Services Limited

Registered Office: 9th Floor, Nirmal Building, Nariman Point, Mumbai - 400 021

CIN: L22210MH1995PLC084781

EPFO Code: UP/TCS/001

Reporting Period: October 2024 (Wage Month)

Document Date: 15th November 2024

PART A: ESTABLISHMENT & STATUTORY DETAILS

Field	Details
Establishment Name	Tata Consultancy Services Limited
Establishment Address	9th Floor, Nirmal Building, Nariman Point, Mumbai - 400 021
State	Maharashtra
District	Mumbai
Wage Period	Monthly (01-31 October 2024)
Wage Payment Date	31st October 2024
Total Employees Covered	1,247
Register Maintained From	01st April 2024
Custodian	Anita Verma, Payroll Manager
Supervisor	Rajesh Patel, HR Manager - Compliance
Authority	State Labour Commissioner, Maharashtra

PART B: ATTENDANCE & WORKING DAYS REGISTER

B.1 Working Days & Holidays (October 2024)

Particulars	Count	Details
Total Days in Month	31	October 1-31, 2024
Sundays	4	Oct 6, 13, 20, 27
Government Holidays	2	Gandhi Jayanti (Oct 2), Dussehra (Oct 12)
Restricted Holidays	1	Diwali (Oct 31) - Optional
Company Holidays	1	Founder's Day (Oct 5)
Total Non-Working Days	8	As specified above
Total Working Days (Baseline)	23	Excluding holidays & Sundays
Actual Working Days	23	Full attendance expected

Leave Encashment Rate: ₹ 3,000 per day (Average rate across grades)

B.2 Employee Attendance Summary (October 2024)

Category	Total Employees	Present Days (Avg)	Absent Days (Avg)	Leave Days (Avg)	Attendance %
Full-time Permanent	1,180	22.8	0.2	0.0	99.1%
Probationary	34	22.5	0.3	0.2	97.8%
Contract/Temporary	33	22.2	0.5	0.3	96.5%
TOTAL	1,247	22.7	0.2	0.1	98.7%

Overall Attendance Rate: 98.7% (Excellent)

Absences recorded:

- Sick Leave: 18 employees (1 day each)
- Casual Leave: 5 employees (1 day each)
- Emergency Leave: 2 employees
- Total Leave Days: 0.1 days per employee (average)

B.3 Attendance Register - Sample Format (Week of Oct 7-11, 2024)

Employee ID	Name	Mon 7	Tue 8	Wed 9	Thu 10	Fri 11	Days Worked
TCS-HR-12847	Vikram Sharma	P	P	P	P	P	5
TCS-OPS-45623	Shreya Nair	P	P	A	P	P	4
TCS-ENGG-89234	Arjun Mehta	P	P	P	P	P	5
TCS-FAC-56782	Suresh Deshmukh	P	P	P	P	P	5
TCS-SUP-23456	Neha Singh	P	P	P	P	P	5
[1,242 more employees...]							

Legend: P = Present, A = Absent, L = Leave, WO = Weekly Off, H = Holiday

PART C: WAGE DETAILS REGISTER (FORM X)

C.1 Wage Rate & Components (October 2024)

Wage Component	Definition	Application
Basic Wage	Fixed monthly remuneration per employment contract	All employees
Dearness Allowance (DA)	Compensation for cost of living inflation (Variable)	Based on DA slabs
House Rent Allowance (HRA)	15% of basic wage (Mumbai metropolitan area)	All location-based employees
Other Allowances	Conveyance, medical, uniform (as applicable)	Role & location specific
Overtime Earnings	1.5x hourly rate for hours > 48/week (if any)	Operations & support staff
Leave Encashment	Encashed leave for unused earned leave	As per policy
Gross Wages	Sum of all earnings components	Total before deductions
Statutory Deductions	PF (12%), ESI (0.75%), TDS (as per income)	Required by law
Voluntary Deductions	Loan installments, insurance, canteen (as applicable)	Employee choice
Net Wages	Gross wages minus all deductions	Amount payable to employee

C.2 Wage Breakup by Grade (October 2024)

Grade	Role	Basic (₹)	HRA (₹)	Other Allowances (₹)	Gross (₹)	No. of Emp.
Grade 1	Management	85,000	12,750	8,500	106,250	12
Grade 2	Senior Staff	65,000	9,750	6,500	81,250	34
Grade 3	Mid-level	48,000	7,200	4,800	60,000	145
Grade 4	Junior Level	35,000	5,250	3,500	43,750	456
Grade 5	Support Staff	22,000	3,300	2,200	27,500	600

C.3 Detailed Wage Register - Sample (October 2024)

Emp ID	Name	Designation	Basic (₹)	HRA (₹)	Allowances (₹)	G
100123	Rajesh Kumar	Senior Mgr	85,000	12,750	8,500	10
100124	Priya Sharma	Specialist	65,000	9,750	6,500	8
100125	Amit Patel	Engineer	48,000	7,200	4,800	60
100126	Deepak Singh	Analyst	35,000	5,250	3,500	4
100127	Neha Gupta	Support	22,000	3,300	2,200	2
[1,242 more employees...]						

PART D: MONTHLY PAYROLL SUMMARY (OCTOBER 2024)

D.1 Consolidated Wage Statement

Particulars	Amount (₹)
EARNINGS	
Basic Wages (1,247 emp × avg ₹42,365)	52,829,155
Dearness Allowance (Variable)	8,456,230
House Rent Allowance (15%)	9,175,965
Other Allowances (Conveyance, Medical, Uniform)	6,234,780
Overtime Earnings (Operations & Support staff)	2,864,870
GROSS WAGES	₹ 79,561,000
DEDUCTIONS	
Provident Fund (12% of EPF wages)	9,880,800
Employee State Insurance (0.75% of ESI wages)	112,680
Income Tax (TDS as per slab)	6,845,200
Professional Tax (Maharashtra)	185,000
Loan Recoveries & EMIs	432,100
Group Insurance Premium (Employee share)	287,500
Canteen Deductions	156,240
Uniform/Equipment Recovery	89,450
TOTAL DEDUCTIONS	₹ 17,988,970
NET WAGES PAYABLE	₹ 61,572,030

Total Employees Paid: 1,247

Average Gross Wage per Employee: ₹ 63,788/-

Average Net Wage per Employee: ₹ 49,358/-

D.2 Wage Payment & Disbursement Details

Payment Method: NEFT Transfer to Employee Bank Accounts

Payment Schedule:

Payment Frequency	Details
Salary Payment Date	31st October 2024 (Last working day of month)
Bank Transfer Time	3:00 PM - 5:00 PM IST
Confirmation Receipt	Email sent to each employee with wage slip
Dispute Resolution Period	7 days from payment date

Bank Details:

- **Paying Bank:** HDFC Bank Limited, Mumbai
- **NEFT Batch File Name:** TCS_OCT2024_PAYROLL_001.txt
- **File Size:** 2,847 KB
- **Total Records:** 1,247 employees
- **File Generated:** 28th October 2024, 10:30 AM
- **File Approved:** 29th October 2024, 4:15 PM
- **Processing Status:** Processed on 31st October 2024

Payment Confirmation:

- ✓ Total Amount Transferred: ₹ 61,572,030
- ✓ Confirmation Reference: NEFT/20241031/TCS/PAYROLL/001
- ✓ Transaction ID Range: 104520001-104521247
- ✓ Status: ALL PAYMENTS SUCCESSFUL
- ✓ Delivery Rate: 100% (All 1,247 employees received payment)

PART E: STATUTORY COMPLIANCE & DEDUCTIONS

E.1 Provident Fund Contributions (October 2024)

PF Deduction Summary:

Category	Amount (₹)
Employee Contribution (12% of EPF wages)	9,880,800
Employer Contribution (EPF @ 3.67%)	3,023,922
Employer Contribution (EPS @ 8.33%)	6,858,922
Employer Contribution (EDLI @ 0.5%)	411,700
Admin Charges (0.5%)	411,700
Service Tax on Charges (18%)	82,334
TOTAL PF DEDUCTED & DEPOSITED	₹ 20,669,378

Deposit Status: ✓ Deposited on 15th November 2024 (TRRN: TRRN-2024-1247-20669378)

E.2 Employee State Insurance (ESI) - October 2024

ESI Deduction Summary:

Particulars	Amount (₹)
ESI Wages (Employees earning < ₹21,000)	15,024,000
Employee ESI Contribution (0.75%)	112,680
Employer ESI Contribution (3.25%)	488,280
TOTAL ESI DEDUCTED & DEPOSITED	₹ 600,960

Coverage: 856 insured persons

Deposit Status: ✓ Deposited on 15th November 2024 (Ref: ESIC-22B0000009-OCT2024-001)

E.3 Income Tax (TDS) Deductions

TDS Summary (October 2024):

Income Slab	No. of Employees	TDS Amount (₹)
Up to ₹50,000/month	456	0 (Nil tax)
₹50,001 - ₹75,000	512	2,845,200
₹75,001 - ₹100,000	189	2,156,800
Above ₹100,000	90	1,843,200
TOTAL TDS DEDUCTED	1,247	₹ 6,845,200

TDS Deposit Status:

- **Deposited To:** Income Tax Department, Mumbai
- **Deposit Date:** 30th November 2024
- **Challan Reference:** CHL-2024-OCT-TDS-001
- **Status:** ✓ DEPOSITED & VERIFIED

E.4 Professional Tax (Maharashtra)

Professional Tax Deduction (October 2024):

- **Employees Subject to PT:** All employees with gross income > ₹8,500/month
- **Eligible Employees:** 1,247
- **PT Rate:** ₹150/month (Flat rate for income < ₹25,000/month)
- **Total PT Deducted:** ₹ 185,000 (1,247 × ₹150, adjusted for applicable)
- **PT Deposit Status:** ✓ Deposited by 10th of following month

PART F: LEAVE & ABSENCE RECORDS (FORM 20)

F.1 Leave Balance Register (October 2024)

Leave Type	Annual Entitlement	Balance at Start	Leave Aailed	Leave Balance	Encashment
Casual Leave (CL)	12 days	8.5	1.2	7.3	0
Earned Leave (EL)	20 days	15.2	3.5	11.7	0
Privilege Leave (PL)	5 days	3.8	0.8	3.0	0
Sick Leave (SL)	Unlimited	-	0.3	-	0
Maternity Leave (ML)	180 days	-	12.0	-	0
Paternity Leave (PL)	10 days	-	1.0	-	0
TOTAL	-	27.5	18.8	22.0	0

Leave Encashment (October 2024):

- Total Leave Encashed: 0 days in October
- Leave Encashment Rate: ₹ 3,000/day (average)
- Total Amount: ₹ 0 (No encashment in October)
- Carryforward Leave Balance: 22.0 days (average per employee)

F.2 Leave Utilization Analysis

Leave Type	Utilization %	Status
Casual Leave	14.2%	Low utilization
Earned Leave	17.5%	Moderate utilization
Privilege Leave	16.0%	Moderate utilization
Sick Leave	2.5%	Very low (healthy workforce)

Observation: Leave balance is being appropriately managed; no excessive accumulation.

PART G: OVERTIME RECORDS

G.1 Overtime Summary (October 2024)

Overtime Eligibility: Operations & Support staff (Non-supervisory roles)

Departm ent	Total Emp.	Employees Worked OT	OT Hour s	OT Pay (₹)	Remarks
Operatio ns	180	28	156	547,200	Critical project support
Facilities	75	15	84	234,000	Maintenanc e work
Support Services	200	32	187	525,880	Peak demand period
TOTAL	455	75	427	1,307,080	-

Overtime Details:

- **OT Rate:** 1.5 × Normal Hourly Rate (as per Payment of Wages Act)
- **Max OT Per Employee:** 50 hours/week (as per Factories Act)
- **OT Authorization:** Department Manager approval required
- **Record Maintenance:** Daily OT sheets signed by supervisor
- **Payment:** Included in monthly salary; separately listed

Compliance Status: ✓ All overtime within statutory limits; Properly authorized & documented

PART H: GRIEVANCE & PAYMENT DISPUTES

H.1 Wage-Related Grievances (October 2024)

Grievance Type	Count	Status	Resolution
Salary Delay Complaints	0	N/A	No delays
Calculation Errors	2	Resolved	Corrected in Nov payment
Allowance Discrepancies	1	Resolved	HRA adjusted
PF/Deduction Disputes	0	N/A	No disputes
Leave Encashment Queries	3	Resolved	Clarified with employees
TOTAL GRIEVANCES	6	6 Resolved	100% Resolution Rate

Average Resolution Time: 3.2 days

Grievance Redressal Contact:

- **Payroll Manager:** Anita Verma (anita.verma@tcs.com)
- **HR Compliance:** Rajesh Patel (rajesh.patel@tcs.com)
- **Escalation:** Pradeep Manohar Gaitonde, Company Secretary

H.2 Payment Verification Checklist

Before Payment Release (As on 30th October 2024):

- ✓ Attendance register verified & signed
- ✓ Wage calculations reviewed & approved
- ✓ PF/ESI/TDS deductions calculated correctly
- ✓ Leave adjustments confirmed
- ✓ Loan EMI deductions processed
- ✓ No duplicate payments
- ✓ Bank account details verified
- ✓ Approval authority signatures obtained
- ✓ Final NEFT file generated & validated
- ✓ Payment confirmation reports generated

Result: All payments APPROVED for processing on 31st October 2024

PART I: STATUTORY COMPLIANCE RETURNS

I.1 Labour Returns Filed (October 2024)

Return Type	Statutory Reference	Filing Date	Submitting Authority	Status
Quarterly Return	Payment of Wages Act	15-Oct-2024	State Labour Commissioner	✓ Filed
Annual Return	Shops & Establishments Act	31-Jan-2025 (Due)	Shop Inspector	Pending
ESI Return	ESI Act, 1948	07-Oct-2024	ESIC Office	✓ Filed
PF Return (ECR)	EPF Act, 1952	05-Oct-2024	EPFO	✓ Filed
Wage Register	Payment of Wages Rules	Continuous	Labour Inspector	✓ Maintained

I.2 Documentation & Audit Trail

Records Maintained:

- **Attendance Registers:** Daily records with signatures (3 years retention)
- **Wage Registers:** Monthly detailed records (3 years retention)
- **Leave Records:** Employee-wise leave balance tracking
- **Deduction Certificates:** PF/ESI/Tax deduction proofs
- **Payment Confirmations:** Bank NEFT confirmations (Digital archive)
- **Grievance Logs:** All complaints & resolutions documented
- **Inspection Reports:** Labour Inspector visit records (if any)
- **Payroll Approval:** Authorized signatures on all documents

Digital Archive Status: ✓ All records backed up daily; Cloud-secured

PART J: DEPARTMENTAL WAGE ANALYSIS

J.1 Department-wise Wage Summary (October 2024)

Department	Employees	Total Basic (₹)	Total HRA (₹)	Total Allowances (₹)	Total OT (₹)	Gross Wages (₹)
HR	78	1,984,200	297,630	218,540	0	2,500,370
Operations	180	5,642,100	846,315	587,820	547,200	7,623,435
Engineering	456	15,856,400	2,378,460	1,650,240	823,400	20,708,500
Facilities	203	4,456,800	668,520	464,340	234,000	5,823,660
Support Services	330	6,889,200	1,033,380	717,840	525,880	9,166,300
TOTAL	1,247	35,828,700	5,224,305	3,638,780	2,130,480	46,822,265

Note: Total Gross differs from Part D summary due to additional allowances & variations in payment cycles

J.2 Wage Grade Distribution (October 2024)

[Chart showing wage distribution across departments - See supplementary visualization]

Grade-wise Breakdown:

- **Management (Grade 1):** 12 employees × ₹106,250 = ₹1,275,000
- **Senior Staff (Grade 2):** 34 employees × ₹81,250 = ₹2,762,500
- **Mid-level (Grade 3):** 145 employees × ₹60,000 = ₹8,700,000
- **Junior Level (Grade 4):** 456 employees × ₹43,750 = ₹19,950,000
- **Support Staff (Grade 5):** 600 employees × ₹27,500 = ₹16,500,000

Total Basic Wages: ₹ 49,187,500 (All grades combined)

PART K: WAGE REGISTER MAINTENANCE & CUSTODY

K.1 Register Custody & Security

Physical Register Details:

- **Register Format:** Bound ledger (600 pages) - As per government-approved format
- **Register Custodian:** Anita Verma, Payroll Manager
- **Storage Location:** HR Office, Finance Section, 2nd Floor, Nirmal Building
- **Storage Conditions:** Secure cabinet with access restricted to authorized personnel
- **Backup System:** Digital copies maintained on secure server with daily backup
- **Retention Period:** Minimum 3 years from last entry (As per Payment of Wages Act, 1936)

Access Control:

- **Who Can Access:** Payroll Manager, HR Manager, Company Secretary, Labour Inspector (on demand)
- **Purpose:** Statutory compliance, payroll audit, employee verification, legal reference
- **Logging:** Access logs maintained digitally
- **Confidentiality:** Strict confidentiality clause; Not shared with unauthorized persons

K.2 Inspection & Verification Dates

Recent Inspections (Last 12 months):

Inspection Type	Date	Inspecting Officer	Findings	Status
Routine Inspection	15-May-2024	Labour Inspector, Mumbai	Satisfactory records	✓ Pass
Surprise Inspection	28-Aug-2024	Deputy Labour Commissioner	No violations found	✓ Pass
Audit Verification	10-Nov-2024	Internal Auditor (Big 4)	Compliant	✓ Pass

Inspector Comments: "Register maintained in excellent condition with no discrepancies in wage payment records"

PART L: COMPLIANCE CERTIFICATION & AUTHORIZATION

This Wage Register has been maintained in accordance with:

- ✓ The Payment of Wages Act, 1936
- ✓ The Payment of Wages Rules, 1957
- ✓ The Minimum Wages Act, 1948
- ✓ The Factories Act, 1948 (Section 87 - Overtime wages)
- ✓ The Shops & Establishments Act (State-specific)

Certification by Payroll Manager:

I hereby certify that the wage register for October 2024 has been accurately maintained and all wages have been correctly calculated, deducted, and paid to employees as per statutory requirements.

Name: Anita Verma

Designation: Payroll Manager

Date: 15th November 2024

Signature: _____

Verification by HR Compliance:

I verify that all statutory deductions (PF, ESI, TDS, PT) have been correctly deducted and timely deposited to respective authorities. All labour returns have been filed within stipulated timelines.

Name: Rajesh Patel

Designation: HR Manager - Compliance

Date: 15th November 2024

Signature: _____

Final Approval by Company Secretary:

Name: Pradeep Manohar Gaitonde

Designation: Company Secretary

Membership: ACS 7016

Date: 15th November 2024

Signature: _____

[COMPANY OFFICIAL SEAL]

PART M: KEY PERFORMANCE INDICATORS

M.1 Payroll KPIs (October 2024)

KPI	Value	Status	Benchmark
On-time Payment Rate	100%	✓ Excellent	>98%
Payment Error Rate	0.16%	✓ Good	<0.5%
Compliance Filing Rate	100%	✓ Excellent	100%
Statutory Deduction Accuracy	99.85%	✓ Excellent	>99%
Employee Attendance	98.7%	✓ Excellent	>95%
Leave Utilization	17.2%	✓ Optimal	15-20%
Grievance Resolution Time	3.2 days	✓ Good	<5 days
Payment Processing Time	4 hours	✓ Excellent	<6 hours

M.2 Payroll Efficiency Metrics

Cost Metrics:

- **Monthly Payroll Cost:** ₹ 79,561,000 (Gross wages)
- **Cost Per Employee:** ₹ 63,788/month
- **Payroll Processing Cost:** ₹ 8,420 (IT & admin)
- **Cost as % of Revenue:** 12.4% (Within industry benchmark of 12-15%)

Time Metrics:

- **Payroll Processing Time:** 4 hours
- **Payment Delivery Time:** Same-day (NEFT)
- **Greivance Resolution:** 3.2 days average
- **Compliance Report Generation:** 2 hours

PART N: IMPORTANT NOTICES & DISCLAIMERS

This Wage Register is a statutory document maintained under the Payment of Wages Act, 1936 and related labour laws of India.

Confidentiality: All information contained herein is confidential. Unauthorized disclosure or use is prohibited.

Accuracy Certification: The information provided in this register is accurate to the best of knowledge of the Payroll Manager and has been verified by HR Compliance and approved by the Company Secretary.

Amendments: Any corrections to wage records are made with full justification and authorization. Overwriting or obliteration is strictly prohibited.

Employee Rights:

- Employees have the right to inspect their wage records
- Wage slips are provided for each payment period
- Grievances can be raised through HR department
- Statutory protections under wage laws apply to all employees

DOCUMENT INFORMATION

Document Type: Wage Register & Labour Returns

Statutory Reference: Payment of Wages Act, 1936; Payment of Wages Rules, 1957; Factories Act, 1948

Document Classification: Statutory Compliance Document

Organization: Tata Consultancy Services Limited

Reporting Period: October 2024 (Wage Month)

Total Employees Covered: 1,247

Total Gross Payroll: ₹ 79,561,000

Total Net Payroll: ₹ 61,572,030

Document Prepared: 15th November 2024

Document Retention: Minimum 3 years (As per legal requirements)

Next Review Date: 31st December 2024

For Further Information or Clarification:

Tata Consultancy Services Limited
Human Resources & Payroll Department
9th Floor, Nirmal Building, Nariman Point
Mumbai - 400 021, Maharashtra, India
Phone: +91-22-6778-9595 Ext. 2847

Email: payroll@tcs.com
HR Compliance: HR.Compliance@tcs.com

Labour Department Contact:

- State Labour Commissioner, Maharashtra
- Email: commissionerlabour@maharashtra.gov.in
- Phone: +91-22-2269-6600

END OF WAGE REGISTER & LABOUR RETURNS DOCUMENT

"Fair wages, transparent payment, and statutory compliance - The foundation of ethical employer-employee relationship at TCS"

SUPPLEMENTARY DATA: MONTHLY WAGE TRENDS (Last 6 Months)

Month	Total Employees	Gross Payroll (₹)	Average Per Employee (₹)	Deductions (₹)	Net Payroll (₹)
May 2024	1,234	77,234,560	62,545	17,123,450	60,111,110
June 2024	1,240	78,456,890	63,270	17,245,680	61,211,210
July 2024	1,243	79,123,450	63,640	17,456,230	61,667,220
August 2024	1,245	79,678,900	64,012	17,534,560	62,144,340
September 2024	1,246	79,456,230	63,798	17,489,670	61,966,560
October 2024	1,247	79,561,000	63,788	17,988,970	61,572,030

Trend Analysis:

- Payroll increase: 3.02% over 6 months (May to October)
- Average employee growth: 1.05% (13 new employees)
- Wage stability maintained despite inflation
- Deduction compliance maintained at 100%

Prepared By: Anita Verma, Payroll Manager
Verified By: Rajesh Patel, HR Manager - Compliance
Approved By: Pradeep Manohar Gaitonde, Company Secretary
Document Date: 15th November 2024