

## State Wise Applicability & Contribution Rate of LWF

The following table represents the applicability of LWF in various states with respect to **Commercial Establishment only**.  
 For Factories, Transporters, Bus Service Providers, Plantations, Workshops Please see the provisions of applicable LWF Act.  
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State	Employee Threshold	Monthly Salary Threshold for Coverage	Employer Contribution	Employee Contribution	Frequency	Deduction Date	Return Date
Andhra Pradesh	1	All Employees	₹ 30	₹ 70	Yearly	31 December	31 January
Chandigarh	1	Less Than ₹ 15,000/-	₹ 5	₹ 20	Monthly	Last Day of Month	15 October & 15 April
Chhattisgarh	1	More Than ₹ 10,000/-	₹ 15	₹ 45	Half Yearly	30 June & 31 December	15 July & 15 January
Delhi	5	More Than ₹ 2,500/-	₹ 0.75	₹ 2.25	Half Yearly	30 June & 31 December	15 July & 15 January
Goa	1	More Than ₹ 1,600/-	₹ 60	₹ 180	Half Yearly	30 June & 31 December	15 July & 15 January
Gujarat	10	More Than ₹ 3,500/-	₹ 6	₹ 12	Half Yearly	30 June & 31 December	15 July & 15 January
Haryana	10	All Employees	₹ 24	₹ 50	Monthly	Last Day of Month	Last Day of Month
Karnataka	50	All Employees	₹ 20	₹ 40	Yearly	31 December	15 January
Kerala	1	All Employees	₹ 45	₹ 45	Half Yearly	30 June & 31 December	15 July & 15 January
Madhya Pradesh	1	More Than ₹ 10,000/-	₹ 10	₹ 30	Half Yearly	30 June & 31 December	15 July & 15 January
Maharashtra	5	More Than ₹ 3,000/-*	₹ 12	₹ 36	Half Yearly	30 June & 31 December	15 July & 15 January
Odisha	20	All Employees	₹ 10	₹ 20	Half Yearly	30 June & 31 December	15 July & 15 January
Punjab	20	All Employees	₹ 5	₹ 20	Monthly	Last Day of Month	15th April 15th October
Tamil Nadu	5	More Than ₹ 15,000/-	₹ 20	₹ 40	Yearly	31 December	31 January
Telangana	20	More Than ₹ 1,600/-	₹ 2	₹ 5	Yearly	31 December	31 January
West Bengal	10	More Than ₹ 1,600/	₹ 3	₹ 15	Half Yearly	30 June & 31 December	15 July & 15 January

Updated: 25th December 2022 | Courtesy: [Juriskps Law Offices](#) | \* In Maharashtra if wages are less than ₹3,000/- then the contribution is ₹ 6/- for Employee and ₹ 12/- by the employer.