

| Sr No | State | Applicability | Employee Share | Employer Share | Frequency | Eligible Employees | Payment Due Date |
|-------|----------------|--------------------------------------|----------------|----------------|-------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 1 | Andhra Pradesh | On employing One or more employees | 30 | 70 | Yearly | All employees except those employed mainly in a managerial capacity or who is employed as an apprentice or on part-time basis | 31st Jan |
| 2 | Chattisgarh | On employing One or more employees | 15 | 45 | Half Yearly | All employees except those working in managerial or administrative capacity or employed in a supervisory capacity | 15th July and 15th Jan |
| 3 | Delhi | On employing Five or more employees | 0.75 | 2.25 | Half Yearly | All employees except those working in the managerial or supervisory capacity | 15th July and 15th Jan |
| 4 | Goa | On employing One or more employees | 60 | 180 | Half Yearly | All employees except those working in managerial or supervisory capacity | 31st July and 31st Jan |
| 5 | Gujarat | On employing Ten or more employees | 6 | 12 | Half Yearly | All employees except those working in managerial or supervisory capacity | 15th July and 15th Jan |
| 6 | Karnataka | On employing Fifty or more employees | 20 | 40 | Yearly | All employees | 15th Jan |

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| 7 | Madhya Pradesh | On employing One or more employees | 10 | 30 | Half Yearly | All employees except those working in the managerial or supervisory capacity | 15th July and 15th Jan |
| 8 | Maharashtra | On employing Five or more employees | 25 | 75 | Half Yearly | All employees except those working in the managerial or supervisory capacity | 15th July and 15th Jan |
| 9 | Odisha | On employing Twenty or more employees | 10 | 20 | Half Yearly | All employees except those working in the managerial or supervisory capacity and who is employed as an apprentice or on part-time basis | 15th July and 15th Jan |
| 10 | Tamil Nadu | On employing Five or more employees | 20 | 40 | Yearly | All employees except those working in managerial or supervisory capacity and drawing wages exceeding rupees Fifteen thousand per month or who is employed as an apprentice or on part-time basis | 31st Jan |
| 11 | Telangana | On employing Twenty or more employees | 2 | 5 | Yearly | All Employees except those working in the managerial or supervisory capacity | 31st Jan |
| 12 | West Bengal | On employing Ten or more employees | 3 | 30 | Half Yearly | All employees except those working in the managerial or supervisory capacity | 15th July and 15th Jan |