

Sandwich Leave Policy

Whether you can count the weekly off as leave, answered from the Code and from twenty-nine state Acts rather than from custom. Includes the one state that requires it and the one class of employee it is prescribed for.

Updated September 2026 15 Pages

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Jurisdictions

Each read from its own Act

s.32(1)(iv)

The central rule

In force since 21-Nov-2025

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Checks on one page

Ordered by who they change the answer for

What a sandwich leave policy is

And the one question that decides whether yours is lawful

A sandwich leave policy counts a non-working day as leave when it falls between, immediately before, or immediately after a day of leave. The employee applies for Friday and Monday, and four days come off the balance instead of two. It is one of the most common leave rules in Indian HR policies, and one of the least examined.

The three shapes it takes

Shape	What the employee asks for	What the policy deducts
Sandwiched weekly off	Friday and Monday, with Saturday and Sunday off	Four days
Prefixed holiday	Monday, after a Sunday weekly off	Two days
Suffixed holiday	Friday, before a Saturday weekly off	Two days

The second and third are the same rule facing the other way, and a policy that bans one usually bans all three. Read your own wording for the words prefix and suffix, not just for the word sandwich.

The question that actually decides it

Every article on this subject asks whether sandwich leave is fair. That is not the question an inspector asks. The question is narrower and it has an answer:

When a worker avails leave, is a holiday falling inside that period part of the leave, or outside it?

Three sources can answer it for a given employee, and they do not all give the same answer. The central Code answers it for most workers. The state Shops and Establishments Act answers it for thirteen states, and answers it the other way for one. The contract answers it only where neither of the first two does.

It is not a company policy question in most of India

The most repeated sentence written about sandwich leave is that it depends on company policy. Since 21 November 2025 that has been wrong for every establishment with ten or more workers, and it was already wrong in thirteen states before that. Company policy decides it only where nothing above it does, which is a much smaller space than most HR teams assume.

The Occupational Safety, Health and Working Conditions Code 2020 commenced on 21 November 2025. Section 32 sets out annual leave with wages, and clause (iv) of sub-section (1) is the provision this whole guide turns on. It is short, and it has not been widely read.

OSH Code 2020, s.32(1)(iv), in full

"any holidays falling between the leave availed by such worker (in a calendar year or prefixed or suffixed holiday) shall be excluded from the period of leave so availed"

Read the bracket. It does not only cover the holiday in the middle of the sandwich. It names the prefixed and the suffixed holiday too, so all three shapes in chapter 1 are dealt with by nine words inside one pair of brackets.

Why a weekly off is a holiday for this purpose

1 Section 26 is headed Weekly and compensatory holidays

It says no worker shall be allowed to work for more than six days in any one week, and sub-section (3) calls the day lost a weekly holiday.

2 Section 28(a) defines the weekly holiday as a day

For a worker on a shift running past midnight, "a weekly holiday for a whole day shall mean in his case a period of twenty-four consecutive hours beginning when his shift ends". The Code treats the weekly off as a holiday and says so.

3 Section 32(1)(iv) says holidays are excluded from leave

The word in clause (iv) is holidays, unqualified. It does not carve out the weekly one, and nothing else in Chapter VII carves it out either.

And the Code overrides a policy that says otherwise

Section 120(1) is the provision that turns all of this from a reading into an obligation. The Code's provisions "shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in the terms of any award, agreement or contract of service whether made before or after the commencement of this Code".

So a sandwich rule in a handbook, an offer letter or a signed policy does not survive contact with s.32(1)(iv) for a worker the section reaches. The proviso to s.120(1) saves the other direction only, where the contract is MORE favourable than the Code, and s.120(2) confirms an employer may always agree to better terms. Chapters 6 and 8 come back to this.

Be precise about what that argument is

The Code does not define "holiday" anywhere in section 2. So the three steps above are a reading of the Code's own vocabulary, not a quotation of a definition. It is a strong reading: the statute uses "weekly holiday" in two sections and defines what one means for a whole day in a third, and clause (iv) then says holidays without qualifying which. But anyone arguing the other way would have to say the Code calls the weekly off a holiday in section 26 and something else in section 32, and nothing in the Code supports that. Worth knowing which part of this is text and which is construction.

What changed, and for whom

The reach is the thing that changed. The Code is not a factories statute: s.2(v) defines an establishment as a place where any industry, trade, business, manufacturing or occupation is carried on with ten or more workers. So an office, a shop, a hospital, a showroom and a warehouse are all inside it.

So the practical effect of 21 November 2025 is that an employer in Karnataka, Delhi, Tamil Nadu, Telangana or West Bengal, who until then had no statutory answer and could rely on the contract, now has one.

Section 32(1)(iv) is not universal. It reaches a worker, in an establishment, who has met an entitlement condition, and none of those three words means what a payroll team usually means by it. Work down these four gates before relying on it, and before assuming it does not apply.

The four gates

1. Is it an establishment?

s.2(v): a place where any industry, trade, business, manufacturing or occupation is carried on in which ten or more workers are employed. Below ten, the Code does not reach you and your state Act is the only source.

2. Is the person a worker?

s.2(zzl): manual, unskilled, skilled, technical, operational, clerical or supervisory work. It expressly includes working journalists and sales promotion employees. It excludes anyone employed mainly in a managerial or administrative capacity, and anyone in a supervisory capacity drawing wages above ₹18,000 a month.

3. Has the worker earned the leave?

s.32(1)(i): one hundred and eighty days or more worked in the calendar year. s.32(1)(ii): one day of leave for every twenty days worked. Clause (iv) governs leave under this section, so it follows the same gate.

4. Is the establishment carved out?

s.1(3): the Code does not apply to offices of the Central or a State Government, or to a ship of war. Read its proviso too, because it runs the other way: the Code DOES apply to contract labour engaged through a contractor in those offices, where the Government is the principal employer. The appropriate Government can also exempt an establishment by notification, so check whether yours has been.

The word mainly is doing work in gate 2

Section 2(zzl) excludes a person employed MAINLY in a managerial or administrative capacity. Dropping that word widens the exclusion silently, and it is the commonest way an employer talks itself out of a duty it has. A team lead who spends most of the week doing the same work as the team is not mainly managerial because the job title says lead.

What this does not decide

Section 32 is about leave in a calendar year with wages, which is earned or annual leave. It does not speak to casual leave or sick leave, and neither does any other section of the Code. So a sandwich rule applied to casual leave is not answered by the central Code at all, and you have to go to the state Act, where four states answer it and the rest do not.

04 Your state's own Act

Twenty-nine jurisdictions, and three different answers

Shops and Establishments law is state law, so the second source is your state's own Act, and it sits alongside the central Code rather than underneath it. Thirteen states answer this question expressly. One answers it the other way. Fifteen do not answer it at all. Every row below was read from the Act itself.

Thirteen states: the holiday is not leave

State	Provision	Answer	The Act
Assam	s.17(9)	Not leave	Shops and Establishment Act 2022
Bihar	s.16(2)(i)	Not leave	Shops and Establishments Act 1953
Chhattisgarh	s.11(8)	Not leave, if in force	Shops and Establishments (RECS) Act 2017
Gujarat	s.18(9)	Not leave	Shops and Establishments (RECS) Act 2019
Jammu and Kashmir	s.16(8)	Not leave, if in force	Shops and Establishments Act 2025
Jharkhand	s.16(2)(i)	Not leave	Bihar Act 1953, as adopted
Kerala	s.12, Explanation	Not leave	Shops and Commercial Establishments Act 1960
Maharashtra	s.18(9)	Not leave	Shops and Establishments (RECS) Act 2017
Nagaland	s.12, Explanation	Not leave	Shops and Establishment Act 1985
Odisha	s.14, Explanation 2	Not leave	Shops and Commercial Establishments Act 1956
Rajasthan	s.14, Explanation 2	Not leave	Shops and Commercial Establishments Act 1958
Uttar Pradesh	s.10(1)	Not leave	Dookan aur Vanijya Adhishthan Adhiniyam 1962
Uttarakhand	s.11(8)	Not leave	Shops and Establishments (RECS) Act 2017

Nine of these Acts use the same sentence, a drafting inheritance, and they cover ten of the thirteen rows because Jharkhand applies the Bihar Act: "The leave admissible under ... shall be exclusive of all holidays whether occurring during or at either end of the period of leave." Kerala and Nagaland use a second wording. Uttar Pradesh uses a third.

One state: the holiday is leave

State	Provision	Answer	The Act
Madhya Pradesh	s.26(1), 2nd proviso	Counts as leave	Shops and Establishments Act 1958

Chapter 6 is about this row on its own.

Fifteen jurisdictions: the Act does not say

State	Provision	Answer	The Act
Andhra Pradesh	s.30	Act does not say	Shops and Establishments Act 1988
Goa	s.23	Act does not say	Shops and Establishments Act 1973

State	Provision	Answer	The Act
Delhi	s.22	Act does not say	Shops and Establishments Act 1954
Haryana	s.14	Act does not say	Punjab Act 1958, as applicable
Himachal Pradesh	s.14	Act does not say	Shops and Commercial Establishments Act 1969
Karnataka	s.15	Act does not say	Shops and Commercial Establishments Act 1961
Manipur	s.19	Act does not say	Shops and Establishment Act 1972
Meghalaya	s.11	Act does not say	Shops and Establishment Act 2004
Puducherry	s.28	Act does not say	Shops and Establishments Act 1964
Punjab	s.14	Act does not say	Shops and Commercial Establishment Act 1958
Sikkim	s.49	Act does not say	Shops and Commercial Establishment Act 1983
Tamil Nadu	s.25	Act does not say	Shops and Establishments Act 1947
Telangana	s.30	Act does not say	Shops and Establishments Act 1988
Tripura	s.11	Act does not say	Shops and Establishments Act 1970
West Bengal	s.11	Act does not say	Shops and Establishments Act 1963

The provision named is the leave section, which was read and carries nothing on holidays falling during leave. Silent is a finding, not a gap in the research. Since 21-Nov-2025 the OSH Code answers for these states at ten or more workers.

What is not in the table, and why

Twenty-nine jurisdictions are covered, which is every one whose Shops and Establishments Act could be opened and read on India Code. Arunachal Pradesh, Mizoram, Ladakh, Chandigarh, the Andaman and Nicobar Islands, Dadra and Nagar Haveli and Daman and Diu, and Lakshadweep are not listed, because no copy of an Act for them was found there. That is a gap in the sources, not a statement that they have no rule. The OSH Code applies in all of them at ten or more workers regardless.

Five of these Acts commence only when the State notifies

Chhattisgarh 2017, Uttarakhand 2017, Gujarat 2019, Goa 2025 and Jammu and Kashmir 2025 each say they come into force on a date the Government appoints by notification. That is a separate fact from what the Act says, and it was checked separately. Gujarat is settled: the Rules made under section 39(1) of its Act were gazetted on 23 June 2020, which no government makes under an Act it has not brought into force. For the other four no commencement notification could be opened, so the table marks the three where that actually changes the answer.

What the unconfirmed commencements change

State	If the new Act is in force	If it is not
Uttarakhand	Not leave, s.11(8) of the 2017 Act	Still not leave. The U.P. Adhiniyam 1962 it repeals excludes holidays too, so the answer does not move
Chhattisgarh	Not leave, s.11(8) of the 2017 Act	The opposite. The M.P. Act 1958 applies, and that is the one Act in India that counts the holiday as leave
Goa	Would be the strictest in the table: s.20(8) of the 2025 Act excludes holidays from ALL leave	This is the position TODAY. The 2025 Act has not commenced, so the 1973 Act governs and its s.23 is silent. Goa is in the silent list above, not the excluded one

State	If the new Act is in force	If it is not
Jammu and Kashmir	Not leave, s.16(8) of the 2025 Act	Unknown. The Act it replaces is not on India Code, so we cannot say what it provides

The Goa and Jammu and Kashmir Acts were both published for general information only, on 01-Oct-2025 and 01-Nov-2025. That is the assent notification, not a commencement one, and the two are easily mistaken for each other. If you operate in Chhattisgarh, Uttarakhand or Jammu and Kashmir, confirm the position with your state labour office rather than taking the row on trust.

Among the thirteen states that exclude holidays from leave, most attach the rule to one sub-section, and that sub-section is earned leave. Three attach it to the whole section or the whole chapter, which pulls casual leave in with it, and sick leave in two of the three. A fourth is waiting in the wings: Goa's 2025 Act is drafted the same way but has not commenced, so it is not counted here. If your policy sandwiches casual leave, this is the distinction that decides whether you are exposed.

State	The words used	What that covers
Maharashtra	"The leave admissible under this section", s.18(9)	Section 18 is the whole leave section: weekly holiday, eight days casual leave, earned leave, festival holidays. It grants no sick leave, so there is none to pull in
Kerala	"For the purpose of this Chapter leave shall not ... include weekly holidays or holidays for festivals", s.12 Explanation	The whole leave chapter, and it names festival holidays separately
Nagaland	Identical wording to Kerala, s.12 Explanation	The whole leave chapter

Everywhere else in the thirteen, the clause says "under sub-section (3)" or "under this sub-section", and that sub-section is the earned leave one. Read the cross-reference, not just the sentence.

Kerala and Nagaland name festival holidays too

The Kerala and Nagaland wording is "weekly holidays or holidays for festivals or other similar occasions". So a Diwali or Onam holiday landing in the middle of somebody's leave is outside the leave in those two states by name, not by inference. The OSH Code reaches the same result with the single unqualified word holidays.

One drafting slip worth knowing about

The Nagaland Explanation reads "leave shall not except as provided in Section 12, include weekly holidays". The Explanation is itself in section 12. Kerala's identically worded provision points at section 13, which is its annual leave section, and that is plainly what Nagaland means. This is noted so that a reader who opens the Act and finds a circular reference knows it is the Act, not a typing error here.

Goa is the fourth, once its Act commences

The Goa Shops and Establishments (RECS) Act 2025 carries the same "leave admissible under this section" wording at s.20(8), and s.20 grants the weekly holiday, casual leave, sick leave and earned leave alike. It would be the broadest of the group. But s.1(4) brings it into force only on a date the State Government notifies, no such notification has been made, and s.43 repeals the 1973 Act only from that date. So Goa is governed today by the 1973 Act, whose s.23 says nothing about holidays during leave, and it sits in the silent column in chapter 4. Watch for the commencement notification: it moves Goa from silent to the strictest state in the table in one step.

Writing on this subject treats sandwich leave as a practice states are either silent about or disapprove of, and no survey found while researching this guide said otherwise. One state requires it, in terms, and has done since 1958.

M.P. Shops and Establishments Act 1958, s.26(1), second proviso

"Provided further that holidays under section 13, 18 or 23 falling during the period of such leave shall be included in the leave so granted"

Sections 13, 18 and 23 are the weekly holiday sections, for shops and commercial establishments, for residential hotels and restaurants, and for theatres and places of public amusement. So the holiday the proviso includes in the leave is the weekly off. Section 26(1) grants one month of privilege leave after twelve months and fourteen days of casual leave a year.

Note what the proviso does not say. It covers holidays falling DURING the period of leave, and it does not mention a prefixed or suffixed holiday at all. So on its own words the Friday-only and Monday-only cases are not the same as the sandwich in the middle, even in Madhya Pradesh. A separate Explanation to the same section points the same way, treating a weekly holiday at the beginning or end of an interruption as not part of authorised leave, but it is doing a different job: it computes twelve months of continuous service, not the size of a deduction. The proviso is the operative words here.

Why a search of that Act returns nothing

India Code holds the M.P. Act as a fifty-three page scan with no text layer. Its extracted text file is 106 bytes, so every search of it returns nothing and every tool that reads India Code programmatically reports the state as silent. This proviso was found by rendering the pages and reading them.

And it now collides with the central Code

An establishment in Madhya Pradesh with ten or more workers is inside the OSH Code, and s.32(1)(iv) says holidays falling between leave availed shall be excluded. The state proviso says included. Both are on the statute book.

The Code answers this itself, in a section most readers never reach. Section 120(1) says the provisions of the Code "shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force". A state Shops and Establishments Act is another law for the time being in force. Its proviso is inconsistent with s.32(1)(iv). So on the Code's own words the Code prevails.

The saving in s.120 does not rescue the state rule either, because it runs one way only. The proviso preserves a benefit under another instrument where it is "more favourable" to the employee, and counting the weekly off as leave is less favourable, not more. The same proviso is why an employer who grants more leave than the Code requires keeps that larger entitlement: the quantum is more favourable, so it survives.

Two honest limits on that. Whether a state law is repugnant to a central one is finally a question for a court, not for a non-obstante clause, and no decision on this particular clash could be found. And s.32 reaches a worker in an establishment of ten or more, so below that threshold, or for someone outside the definition of worker, the M.P. proviso is not displaced by anything and it still bites.

There is one place in Indian law where a holiday falling inside leave is expressly made part of that leave, and it was written in 2026, not 1958. It applies to two classes of employee, and the second is far broader than its name suggests.

OSH (Central) Rules 2026, rule 66(10)

"A holiday including a weekly rest day, intervening during any leave granted under this rule shall form part of the period of leave."

Rule 66(9) goes with it: holidays other than weekly days of rest shall not be prefixed or suffixed to any leave without the prior sanction of the competent officer. Together they are a sandwich rule and a prefix-suffix rule, prescribed by the Central Government in G.S.R. 345(E) of 8 May 2026.

They are validly made. Section 25(3) opens 'notwithstanding anything contained in sub-sections (1) and (2)', and both of those are hours of work, so what it displaces is the hours regime. What it ADDS is a leave entitlement for these two classes whose holidays, casual leave and other kinds of leave are to be as prescribed by the Central Government, with section 134 as the rule-making power. So rule 66 is not an oversight; it is a deliberate separate regime sitting alongside section 32 rather than in place of it, which is exactly why the tension below arises.

Who these two classes are

Working journalist, s.2(zzm)

A person whose principal avocation is journalism, employed in or in relation to a newspaper establishment or other establishment relating to electronic or digital media. Includes editors, sub-editors, reporters, correspondents, news photographers and proof-readers. Excludes anyone employed mainly in a managerial, supervisory or administrative capacity.

Sales promotion employee, s.2(zze)

Any person, by whatever name called, employed or engaged in ANY establishment for hire or reward to do any work relating to promotion of sales or business, or both. Excludes a person in a supervisory capacity drawing above ₹18,000 a month, and a person employed mainly in a managerial or administrative capacity.

Read that second definition again

It is not confined to pharmaceutical field staff, which is where the phrase came from historically. It says any person in any establishment doing work relating to promotion of sales or business. On its face that reaches a field sales executive in a manufacturing company, a business development associate at a corporate services firm, a counter salesperson in retail and a banquet sales coordinator in hospitality, provided they are below the two cut-offs.

And there is a genuine tension here

A sales promotion employee is expressly included in the definition of worker in s.2(zzi). So the same person appears to be inside s.32, where clause (iv) excludes holidays from leave, and inside rule 66, where sub-rule (10) includes them in leave granted under that rule.

The two can be read together: rule 66(10) governs leave granted under rule 66, and s.32(1)(iv) governs leave under s.32. Which one a given day of leave was granted under is then the question, and most leave policies do not record it. No authority resolving this could be found. If you employ sales staff and you sandwich their leave, this is the one paragraph in this guide worth putting in front of your adviser.

After the four gates and the state table there is a real space left where no statute answers the question, and a sandwich policy in it is lawful. It is worth knowing exactly how big that space is, because most employers think it is the whole picture and it is not.

Where a sandwich policy is still a policy question

- **Establishments under ten workers** outside the OSH Code entirely, so only the state Act applies, and in fifteen jurisdictions it says nothing.
- **People who are not workers** anyone mainly managerial or administrative, and supervisory staff above ₹18,000 a month. The Code's leave rules do not reach them, though the state Act may, since several state Acts use the wider word employee.
- **Casual and sick leave in most states** the OSH Code does not govern them, and only Maharashtra, Goa, Kerala and Nagaland extend the exclusion that far.
- **Workers below the 180-day threshold** s.32(1)(i) conditions the entitlement on one hundred and eighty days worked in the calendar year.

But a contract cannot get you there either

Before any of that, there is a central answer. Section 120(1) of the Code says its provisions have effect notwithstanding anything inconsistent in any other law AND notwithstanding anything inconsistent "in the terms of any award, agreement or contract of service whether made before or after the commencement of this Code". A sandwich clause in a contract or a handbook is exactly that. For a worker inside s.32, the Code displaces it, and no signature changes that.

The saving runs one way. The proviso to s.120(1) lets an employee keep a benefit that is "more favourable" than the Code gives, and s.120(2) says nothing stops an agreement granting more favourable rights. Neither helps an employer: a rule that consumes leave faster is less favourable. So the practical position is that you may grant more leave than the Code requires and keep it, but you may not compute it on worse terms than s.32(1)(iv) sets.

State law adds a second layer in the silent states. Several state Acts make it void to contract out of a right the Act confers. Delhi s.24 is the clearest: any agreement by which an employee relinquishes any right conferred by the Act is null and void so far as it purports to deprive him of that right. Andhra Pradesh and Telangana have express contracting-out sections too, and Karnataka, Kerala, Nagaland, Punjab, Rajasthan, Himachal Pradesh, Tripura and West Bengal carry a clause saying the leave provisions shall not operate to the prejudice of any right the employee has elsewhere. Goa still has one, and only because its new Act has not started: s.43 of the 2025 Act repeals the 1973 Act on and from commencement, that has not happened, and the 2025 Act carries no equivalent clause. So the Goa protection survives for now and goes when the new Act begins.

Whether a sandwich rule deprives an employee of the leave the Act confers, by consuming the balance faster than the Act contemplates, is a question for the authority under the Act and not one this guide can answer. It is raised because an employer reading only the leave section will conclude the silence is a green light, and the contracting-out section is the reason that conclusion is not safe.

The simplest way out of all of the above is to write one clause that satisfies the strictest source that can apply to you, rather than maintaining a different rule per state. Excluding holidays is the safe default almost everywhere, because nothing requires an employer to count a holiday as leave except the two narrow cases this guide has named, Madhya Pradesh and rule 66. The clause below handles both in its last sentence rather than by carrying a different rule per state.

The clause

Leave is counted in working days. A weekly off, a festival holiday or any other holiday declared by the company is not counted as leave, whether it falls between two days of leave, immediately before a period of leave, or immediately after it. Where a statute applicable to an employee requires a different treatment, that statute applies to that employee.

Why each sentence is there

- **Counted in working days** sets the default the whole clause depends on, and it is the sentence most policies are missing.
- **Names the three shapes** between, immediately before, immediately after. A clause that only says between leaves the prefix and suffix cases open, which is exactly the gap s.32(1)(iv) closes.
- **Names festival holidays separately** because Kerala and Nagaland do, and because most disputes are about Diwali or a regional festival rather than a Sunday.
- **The statute override** keeps the clause correct for a sales promotion employee or a working journalist without writing a second policy, and keeps it correct if your state changes its Act.

If you are keeping a sandwich rule anyway

Some employers will keep one for staff genuinely outside every source above. If so, say in the policy exactly which employees it applies to and on what basis, rather than writing it as a general rule with unwritten exceptions. A general rule applied selectively is harder to defend than a narrow rule applied consistently, because the exceptions are what a claim is built out of.

The four places the old rule survives after you change the clause

- **The written policy** the handbook, and any appointment letter or offer letter that repeats the leave terms. Changing one and not the other leaves two rules in force.
- **The HRMS leave configuration** the rule that actually calculates the balance. This is the one that produces the number the employee sees, and it is usually set once at implementation and never revisited.
- **The leave register** the record produced on an inspection. If it shows four days deducted for a Friday and a Monday, it says what your rule was regardless of what the handbook now says.
- **The full-and-final settlement** leave encashment is priced off the closing balance, so a sandwich rule that ran for years is still being paid out, or not paid out, on the day somebody leaves.

Work down this list. It is ordered so that the checks which change the answer for the most people come first.

Twelve things to confirm

- ☐ **Headcount settled: ten or more workers, or fewer**
Ch 3
- ☐ **Your state found in the table, and which of the three answers it gives**
Ch 4
- ☐ **Leave policy read for the words prefix and suffix, not just sandwich**
Ch 1
- ☐ **Checked whether your state's clause covers casual leave or only earned**
Ch 5
- ☐ **Anyone mainly managerial or supervisory above ₹18,000 identified separately**
Ch 3
- ☐ **Sales staff checked against the s.2(zze) definition**
Ch 7
- ☐ **Madhya Pradesh establishments flagged for advice, not for a rule of thumb**
Ch 6
- ☐ **Chhattisgarh, Uttarakhand or Jammu and Kashmir: commencement confirmed locally if you operate there**
Ch 4
- ☐ **Contracting-out section of your state Act read before relying on silence**
Ch 8
- ☐ **HRMS leave rule checked against the written policy, both directions**
Ch 9
- ☐ **Leave register and full-and-final checked for the same rule**
Ch 9
- ☐ **One clause adopted rather than a different rule per state**
Ch 9

The check most often skipped is the tenth

A leave policy that says the right thing and an HRMS configured the old way produce a wrong balance every month, and the balance is what the employee sees and what the full-and-final settles on. Read the system's leave rule and the written policy side by side. Where they disagree, the document that will be produced in a dispute is the one showing the deduction.

Attendo

Provided by Attendo for general guidance, and it is not legal advice. The central provisions were read from gazette copies of the OSH Code 2020 and the OSH (Central) Rules 2026, G.S.R. 345(E). Every state entry was read from the Act itself on India Code, the Government of India's repository of central and state legislation, on 11-Sep-2026. Four commencement dates could not be confirmed and are flagged in chapter 4, with what each one changes.

Rules made under an Act, state notifications and a decision of a court or authority can change what applies to you. Confirm anything contentious with your state labour office or your adviser before acting on it.

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Leave balances that follow *the rule you actually wrote*

A sandwich rule is a configuration before it is a policy, and the balance the employee sees is the one the system calculated. Attendo holds the weekly off, the holiday calendar and the leave ledger in one place, so the deduction matches the clause.

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