

# Statutory Register Formats Pack

The employee register, wage register and attendance register cum muster roll, reproduced from the Code on Wages (Central) Rules 2026 as notified, with a plain note on whether they are the ones that bind you.

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**Under the wage rules**  
Forms I, IV and IX under rule 51

5

**Years to keep them**  
From the date of the last entry

0

**Paper required**  
Electronic is expressly allowed

# Whose rules apply to you

Settle this before you print anything

There is no single set of register formats for the whole country. Which one binds you depends on who your appropriate government is, and for most private employers that is the state, not the centre.

| If you are                                                                               | You follow                           | Forms                                         |
|------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------|
| A railway, mine, oilfield, major port, banking company or central government undertaking | Code on Wages (Central) Rules 2026   | Exactly as reproduced here                    |
| Any other establishment, so most private employers                                       | Your own state's Code on Wages rules | Usually the same shape, but check the numbers |

## Why this matters before you use the forms

Everything in this file is taken from the Central Rules, notified by G.S.R. 343(E) on 8 May 2026 and read from the gazette. States have been notifying their own: Bihar did in July 2026. State rules generally mirror the central forms closely, which is why these are still worth having as a model, but confirm your state's form numbers before you adopt them wholesale.

The good news is that the substance is very consistent. Every version asks for the same things, because they all sit under the same Code. If you build your records around the columns in this file you will be close to compliant anywhere, and the gap will be a heading rather than a missing field.

## 02 The three registers

What rule 51 actually requires

Rule 51(1) of the Central Rules names three registers and allows them to be kept electronically or on paper. That is the whole of the wage rules obligation, and it is shorter than most people expect. It is not the whole of your record keeping.

| Form    | What it is                                                                      | Rule       |
|---------|---------------------------------------------------------------------------------|------------|
| Form I  | Employee Register                                                               | 51(1)(i)   |
| Form IV | Register of Wages, Overtime, Advances, Fines and Deductions for Damage and Loss | 51(1)(ii)  |
| Form IX | Attendance Register cum Muster Roll                                             | 51(1)(iii) |
| Form V  | Wage slip, on or before payment of wages                                        | 52         |

### Two things worth knowing

A spreadsheet counts. Rule 51(1) says “electronically or in physical form”, so you do not need bound paper registers. And rule 51(4) requires them preserved for five years after the date of the last entry, not five years from the year end.

### These three are not the only registers you keep

Section 33 of the OSH Code separately requires a register of work performed, hours of work, weekly rest, wages paid, leave, overtime, attendance, dangerous occurrences and the employment of adolescents, in the form prescribed under that Code. It also requires notices to be displayed and returns filed. That duty applies to establishments of ten or more workers. Much of it overlaps with Forms IV and IX, but it is a separate obligation and this pack does not cover it.

One number appears at the top of every form: the Labour Identification Number. The forms say the LIN shall be the registration number of the establishment, so it is the same figure in every header rather than three different ones.

# 03 Form I · Employee Register

Thirty-six fields, one row per person

The master record. Reproduced from the gazette. Everything else refers back to the employee code in this register.

## Header on every page

Name of establishment · Name of employer · Name of owner · PAN/TAN of employer · Registration number, which is the LIN

| #  | Field                                   | #  | Field                                  |
|----|-----------------------------------------|----|----------------------------------------|
| 1  | Employee Code                           | 19 | PAN                                    |
| 2  | Name                                    | 20 | Nominee, per the nomination form       |
| 3  | Surname                                 | 21 | Details of Family                      |
| 4  | Gender                                  | 22 | EPS / NPS                              |
| 5  | Father's, Mother's or Spouse Name       | 23 | ESIC IP Number                         |
| 6  | Date of Birth                           | 24 | Aadhaar Number                         |
| 7  | Place of Birth                          | 25 | Bank Account Number                    |
| 8  | Nationality                             | 26 | Bank                                   |
| 9  | Education Level                         | 27 | Branch (IFSC)                          |
| 10 | Date of Joining                         | 28 | Present Address                        |
| 11 | Designation                             | 29 | Permanent Address                      |
| 12 | Category (HS / S / SS / US)             | 30 | Service Book Number                    |
| 13 | Type of Employment (P / T / FT / T / B) | 31 | Date of Exit                           |
| 14 | Details of Posting                      | 32 | Reason for Exit                        |
| 15 | Pay                                     | 33 | Mark of Identification                 |
| 16 | Promotion                               | 34 | Photo                                  |
| 17 | Mobile Number                           | 35 | Specimen Signature or Thumb Impression |
| 18 | Universal Account Number (UAN)          | 36 | Remarks                                |

### The two coded columns

Category is highly skilled, skilled, semi-skilled or unskilled. Type of employment is permanent, temporary, fixed term, trainee or badli. Both are abbreviated on the form itself, and both are easy to leave blank because nobody knows what the letters mean.

# 04 Form IV • Register of Wages

Wages, overtime, advances, fines and deductions

Thirty-three columns, one row per employee per wage period. This is the register an inspector asks for first, because it carries the whole payment story.

| Columns  | What goes in them                                                                                                                                                                      |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 to 5   | Serial number, the employee code from Form I, name, designation, department                                                                                                            |
| 6 to 9   | How wages are paid (monthly, fortnightly, weekly, daily or piece rated), the wage period from and to, total days worked, total overtime hours or overtime production for piece workers |
| 10 to 12 | Rate of wages: basic, dearness allowance, allowances                                                                                                                                   |
| 13 to 17 | Amount earned: basic, dearness allowance, allowances, overtime, total wages earned                                                                                                     |
| 18 to 27 | Deductions: EPF, ESIC, society, income tax, insurance, advances, recovery of fine, recovery for damage or loss, others, total deductions                                               |
| 28 to 30 | Net payment, date of payment, receipt by employee or bank transaction ID                                                                                                               |
| 31 to 33 | The acts or omissions a fine was imposed for and the date, the amount of that fine, and any damage or loss caused by the employee's neglect or default                                 |

## Columns 31 to 33 are not optional

The same register carries fines and damage recoveries, and it asks you to record what the fine was for and on what date. A deduction with no recorded reason is very hard to defend. Rule 51(2) also requires all fines to be recorded here, and names the Deputy Chief Labour Commissioner (Central) as the authority for them.

Column 33 asks for the signature of the employer or their representative, and the form carries a note saying that is required where the register is kept physically. Keep it electronically and that column stops being a chase every month.

The muster roll and the attendance register are the same document under the Code. One row per employee, one sheet per month.

|                       |                                                                                                                             |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>Header</b>         | Establishment, employer, owner, LIN, and the month                                                                          |
| <b>Columns 1 to 6</b> | Serial number, employee code, name, designation, shift, and place of work, section or department                            |
| <b>Column 7</b>       | Date and time of attendance: an In and an Out for each date from 1 to 31, with a signature column after each block of dates |
| <b>Then</b>           | Total days worked, total overtime hours worked                                                                              |
| <b>And</b>            | Brief details of any tour or assignment outside the workplace                                                               |
| <b>Finally</b>        | Signature of the register keeper                                                                                            |

### The column everyone forgets

Brief details of tour or assignment outside the workplace. If somebody is not on site, the register has to say why rather than leaving a blank that reads as absence. It is the difference between a clean record and a query.

Registers are usually only looked at when somebody official asks, which is the worst moment to discover a column has been empty for a year.

- ☐ **Established whether you are in the central or the state sphere, and using that set of rules**
- ☐ **All three wage registers exist: employee, wages, and attendance cum muster roll**
- ☐ **The separate OSH Code register under section 33 accounted for too, since these three do not cover it**
- ☐ **The LIN is on every form header, and it is the same number on each**
- ☐ **Employee codes match across all three registers**
- ☐ **Category and type of employment filled in, not left blank because the letters were unclear**
- ☐ **Wage register shows the rate and the amount earned separately, which are different columns**
- ☐ **Every fine records what it was for and the date it was imposed**
- ☐ **Attendance shows in and out times, not just a present mark**
- ☐ **Tour or outside assignment noted rather than left looking like absence**
- ☐ **Registers kept for five years from the last entry, and the electronic copy is actually backed up**

### What this file is not

A reproduction of the central forms with guidance, not legal advice. The forms as notified are in the Code on Wages (Central) Rules 2026 and that text governs. If your appropriate government is a state, your state's rules govern instead and you should check them against this.

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## Attendo

Provided by Attendo for general guidance. The forms are reproduced from the Code on Wages (Central) Rules 2026 as notified by G.S.R. 343(E) dated 8 May 2026, read from the gazette on 06-Aug-2026. These are the central rules and govern establishments for which the Central Government is the appropriate government. Most private employers fall in the state sphere and should check their own state's rules, which generally mirror these. Not legal advice.

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# Attendo

ATTENDO

## Registers that *fill themselves*

Attendo keeps the employee record, the attendance and the wage register as one set of data, so the three registers agree with each other because they came from the same place.

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