

**Ministry of Statistics & Programme Implementation
National Statistical Office**

Dated 3rd Shrawana, Saka 1941
25th July, 2019

Payroll Reporting in India: An Employment Perspective - May, 2019

Introduction

1. Since April, 2018 this Ministry has been bringing out the employment related statistics in the formal sector covering the period September 2017 onwards, using information on the number of subscribers who have subscribed under three major schemes, namely, the Employees' Provident Fund (EPF) Scheme, the Employees' State Insurance (ESI) Scheme and the National Pension Scheme (NPS).

2. As mentioned in the earlier series, since the numbers of subscribers are from various sources, there are elements of overlap and the estimates are not additive. Detailed information is separately published on the respective organizational websites for the period September, 2017 till May, 2019. The information is based on the number of subscribers, and the tables reflect a dynamic status for three sets of periods – (a) September 2017 – March 2018, (b) April 2018 – March 2019 and (c) monthly data for April 2019 onwards. The data in Section 2.1 includes information gender-wise, on the number of new members who have started subscribing to EPF, the number of members that have ceased their subscription and the number of members who restarted contribution having ceased subscription in the past. The data in Section 2.2 includes information gender-wise, in respect of ESI, on the number of existing employees who paid contribution and the number of newly registered employees who are paying contribution during the period. The data in Section 2.3 includes information gender-wise, in respect of NPS, on the existing subscribers and new subscribers contributing during the period.

2.1 Employees' Provident Funds Scheme: September, 2017 to May, 2019

PROVISIONAL ESTIMATES OF SUBSCRIBERS BY AGE AS PER EPFO RECORDS (IN NUMBERS)

(a) Total during September 2017 – March 2018

Total during September 2017 - March 2018															
Age	Number of new EPF subscribers during Sep-2017 to March 2018					Number of members that ceased subscribing during Sep-2017 to March 2018					Number of exited members who rejoined and resubscribed during Sep-2017 to March 2018				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	43,488	13,444	16	-	56,948	9,121	6,269	2	443	15,835	339	173	-	-	512
18-21	16,50,881	3,05,266	365	-	19,56,512	8,67,108	1,81,901	121	8,657	10,57,787	51,590	10,452	7	2	62,051
22-25	18,65,623	4,07,532	390	-	22,73,545	15,07,374	3,64,369	156	25,230	18,97,129	1,44,823	37,742	13	21	1,82,599
26-28	9,19,748	1,87,227	182	-	11,07,157	9,76,600	2,21,744	69	20,322	12,18,735	1,33,696	28,103	4	28	1,61,831
29-35	12,14,635	3,08,803	277	-	15,23,715	13,75,062	3,16,507	122	36,964	17,28,655	2,00,279	34,884	16	36	2,35,215
More than 35	12,28,968	3,10,224	335	-	15,39,527	14,01,532	3,48,146	93	59,877	18,09,648	1,53,169	27,871	12	65	1,81,117
Total	69,23,343	15,32,496	1,565	-	84,57,404	61,36,797	14,38,936	563	1,51,493	77,27,789	6,83,896	1,39,225	52	152	8,23,325

(b) Total during April 2018 – March 2019

Total during April 2018 - March 2019															
Age	Number of new EPF subscribers during the period					Number of members that ceased subscribing during the period					Number of exited members who rejoined and resubscribed during the period				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	87,869	31,251	3	-	1,19,123	19,426	10,405	4	247	30,082	3,976	2,060	-	1	6,037
18-21	28,23,682	6,43,061	86	-	34,66,829	13,61,213	2,88,872	109	2,724	16,52,918	4,47,207	81,720	38	124	5,29,089
22-25	28,76,479	7,63,398	76	-	36,39,953	23,77,895	6,02,712	153	11,919	29,92,679	9,14,107	2,09,613	78	629	11,24,427
26-28	13,97,099	3,43,527	40	-	17,40,666	15,87,940	3,77,488	87	10,974	19,76,489	6,75,638	1,38,161	30	749	8,14,578
29-35	18,73,151	5,72,198	48	-	24,45,397	22,46,297	5,27,014	143	19,939	27,93,393	9,36,132	1,75,232	71	1,308	11,12,743
More than 35	19,61,800	5,70,527	52	2	25,32,381	22,53,688	5,62,285	143	35,264	28,51,380	7,33,076	1,43,200	36	1,629	8,77,941
Total	1,10,20,080	29,23,962	305	2	1,39,44,349	98,46,459	23,68,776	639	81,067	1,22,96,941	37,10,136	7,49,986	253	4,440	44,64,815

(c) Monthly data from April 2019 onwards

April 2019															
Age	Number of new EPF subscribers during the month					Number of members that ceased subscribing during the month					Number of exited members who rejoined and resubscribed during the month				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	8,571	3,867	-	-	12,438	929	718	-	2	1,649	748	344	-	-	1,092
18-21	1,96,385	44,507	5	-	2,40,897	58,536	14,847	2	19	73,404	69,217	13,327	3	-	82,547
22-25	1,86,370	54,986	6	-	2,41,362	1,12,416	35,381	4	138	1,47,939	1,33,679	31,532	6	-	1,65,217
26-28	91,059	26,123	5	-	1,17,187	75,698	22,902	4	180	98,784	93,282	19,943	8	-	1,13,233
29-35	1,26,889	42,926	10	2	1,69,827	1,09,952	31,373	5	350	1,41,680	1,33,566	26,972	3	-	1,60,541
More than 35	1,35,378	42,482	6	-	1,77,866	1,05,568	31,263	2	781	1,37,614	1,11,877	22,263	8	1	1,34,149
Total	7,44,652	2,14,891	32	2	9,59,577	4,63,099	1,36,484	17	1,470	6,01,070	5,42,369	1,14,381	28	1	6,56,779

May 2019															
Age	Number of new EPF subscribers during the month					Number of members that ceased subscribing during the month					Number of exited members who rejoined and resubscribed during the month				
	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total	Male	Female	Others	Not Available	Total
Less than 18	7,983	3,462	-	-	11,445	649	693	-	4	1,346	693	346	1	-	1,040
18-21	2,09,435	52,786	10	-	2,62,231	32,651	8,867	4	7	41,529	59,128	10,189	5	-	69,322
22-25	1,75,706	49,799	5	-	2,25,510	62,666	20,847	4	87	83,604	95,131	19,403	3	-	1,14,537
26-28	81,530	21,452	5	-	1,02,987	41,989	13,470	2	111	55,572	60,093	12,094	2	-	72,189
29-35	1,08,704	35,329	-	-	1,44,033	61,155	17,136	3	240	78,534	79,833	16,368	7	-	96,208
More than 35	1,12,222	34,266	3	-	1,46,491	60,092	16,453	3	431	76,979	63,668	14,246	1	1	77,916
Total	6,95,580	1,97,094	23	-	8,92,697	2,59,202	77,466	16	880	3,37,564	3,58,546	72,646	19	1	4,31,212

Note:

- (1) Source: EPFO
- (2) EPF is applicable to establishments having more than 20 workers (see Endnote 1)
- (3) As updation of employee records is a continuous process, and the data gets updated in subsequent months; information, particularly in respect of latest months remains provisional.
- (4) For more details, please visit website of EPFO <https://www.epfindia.gov.in> .

2.2 Employees' State Insurance Scheme: September, 2017 to May, 2019

PROVISIONAL ESTIMATES OF SUBSCRIBERS BY AGE AS PER ESIC RECORDS (IN NUMBERS)

(a) Total during September 2017 – March 2018

Total during September 2017 - March 2018								
Age	Number of existing employees (as on 01.09.2017) who paid contribution				Number of newly registered employees & paying contribution during the period			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	3,758	1,546	-	5,304	8,318	3,481	-	11,799
18-21	6,78,112	1,30,472	45	8,08,629	11,63,414	1,63,188	48	13,26,650
22-25	39,26,084	7,58,797	153	46,85,034	20,28,389	3,61,900	105	23,90,394
26-28	37,15,901	6,94,333	147	44,10,381	11,81,442	1,91,434	61	13,72,937
29-35	70,56,876	12,79,719	258	83,36,853	13,76,866	2,79,743	81	16,56,690
More than 35	86,79,904	21,17,143	400	1,07,97,447	12,79,150	2,94,573	113	15,73,836
Total	2,40,60,635	49,82,010	1,003	2,90,43,648	70,37,579	12,94,319	408	83,32,306

(b) Total during April 2018 – March 2019

Total during April 2018 - March 2019								
Age	Number of existing employees (as on 01.04.2018) who paid contribution				Number of newly registered employees & paying contribution during the period			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	5,029	2,349	-	7,378	29,946	12,491	2	42,439
18-21	9,24,598	1,63,624	42	10,88,264	25,82,410	4,28,886	86	30,11,382
22-25	40,42,952	8,25,928	174	48,69,054	35,23,802	6,72,535	146	41,96,483
26-28	35,42,359	6,62,470	136	42,04,965	18,59,050	3,25,253	92	21,84,395
29-35	65,91,146	12,46,212	272	78,37,630	23,67,744	5,29,065	144	28,96,953
More than 35	82,16,062	20,50,926	431	1,02,67,419	20,84,388	5,12,293	145	25,96,826
Total	2,33,22,146	49,51,509	1,055	2,82,74,710	1,24,47,340	24,80,523	615	1,49,28,478

(c) Monthly data from April 2019 onwards

April 2019								
Age	Number of existing employees who paid during the month				Number of newly registered employees & paying contribution during the month			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	14,727	9,129	4	23,860	2,461	1,760	2	4,223
18-21	16,82,866	3,34,389	69	20,17,324	1,86,929	31,157	5	2,18,091
22-25	45,04,877	9,84,637	171	54,89,685	2,60,490	51,983	4	3,12,477
26-28	33,43,664	6,07,330	143	39,51,137	1,26,746	22,656	3	1,49,405
29-35	60,80,095	12,41,358	249	73,21,702	1,87,381	40,638	5	2,28,024
More than 35	74,99,808	19,76,358	413	94,76,579	1,62,978	40,709	6	2,03,693
Total	2,31,26,037	51,53,201	1,049	2,82,80,287	9,26,985	1,88,903	25	11,15,913

May 2019								
Age	Number of existing employees who paid during the month				Number of newly registered employees & paying contribution during the month			
	Male	Female	Others	Total	Male	Female	Others	Total
Less than 18	15,728	10,275	5	26,008	2,874	1,998	-	4,872
18-21	17,52,759	3,54,185	65	21,07,009	2,23,981	40,095	10	2,64,086
22-25	44,58,438	9,70,735	171	54,29,344	2,88,714	59,976	9	3,48,699
26-28	32,66,322	5,87,493	137	38,53,952	1,43,027	26,732	7	1,69,766
29-35	59,14,658	12,01,910	243	71,16,811	2,09,495	47,711	5	2,57,211
More than 35	72,83,016	19,09,676	388	91,93,080	1,76,828	44,956	6	2,21,790
Total	2,26,90,921	50,34,274	1,009	2,77,26,204	10,44,919	2,21,468	37	12,66,424

Note:

- (1) Source: ESIC
- (2) ESI is applicable to establishments having more than 10 workers (see Endnote 2)
- (3) Subscribers in ESI are termed as Insured Persons (IP)
- (4) The stock of existing employees paying contributions for a given month is provisional for up to at least six months because of delayed filing of contributions/ returns by the employers.
- (5) For more details, please visit website of ESIC <https://www.esic.nic.in>.

2.3 National Pension Scheme (NPS): September, 2017 to May, 2019

PROVISIONAL ESTIMATE OF NEW SUBSCRIBERS BY AGE AS PER NPS RECORDS (IN NUMBERS)

(a) Total during September 2017 – March 2018

Total during September 2017 - March 2018																	
Age	Total Existing Subscribers (as on 01.09.2017) contributing	New Subscribers contributing during September 2017 to March 2018														Total New Subscribers	
		Central Govt					State Govt					Non-Govt					
		Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA		Total
18-21	32,103	6,741	1,181	-	-	7,922	8,696	2,344	-	-	11,040	539	175	-	-	714	19,676
22-25	4,31,700	26,031	3,651	-	-	29,682	38,519	11,516	-	-	50,035	10,790	5,465	1	-	16,256	95,973
26-28	8,44,402	13,917	2,176	-	-	16,093	35,362	15,751	1	-	51,114	9,429	3,220	-	-	12,649	79,856
29-35	21,43,203	11,212	2,478	-	-	13,690	66,275	37,116	-	-	1,03,391	11,691	2,703	-	-	14,394	1,31,475
> 35	21,14,343	6,499	2,297	-	-	8,796	67,971	28,810	1	-	96,782	18,201	2,641	1	-	20,843	1,26,421
Non-IRA	24,664	2	-	-	-	2	43	-	-	-	43	-	-	-	-	-	45
Total	55,90,415	64,402	11,783	-	-	76,185	2,16,866	95,537	2	-	3,12,405	50,650	14,204	2	-	64,856	4,53,446

(b) Total during April 2018 – March 2019

Total during April 2018 - March 2019																	
Age	Total Existing Subscribers (as on 01.04.2018) contributing	New Subscribers contributing during April 2018 to March 2019														Total New Subscribers	
		Central Govt					State Govt					Non-Govt					
		Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA	Total	Male	Female	Transgender	Non-IRA		Total
18-21	29,852	4,296	1,044	-	-	5,340	11,255	4,940	-	-	16,195	510	247	-	-	757	22,292
22-25	3,43,999	29,387	5,497	-	-	34,884	59,487	23,764	-	-	83,251	11,597	5,972	-	-	17,569	1,35,704
26-28	6,69,796	26,013	4,700	-	-	30,713	60,197	28,376	-	-	88,573	12,381	4,754	1	-	17,136	1,36,422
29-35	17,04,275	21,567	4,328	-	-	25,895	1,09,444	63,438	2	-	1,72,884	20,429	4,282	-	-	24,711	2,23,490
> 35	16,30,030	10,264	3,459	-	-	13,723	1,23,503	58,023	1	-	1,81,527	33,290	3,875	3	-	37,168	2,32,418
Non-IRA	20,966	-	-	-	-	-	-	-	-	74	74	-	-	-	-	-	74
Total	43,98,918	91,527	19,028	-	-	1,10,555	3,63,886	1,78,541	3	74	5,42,504	78,207	19,130	4	-	97,341	7,50,400

(c) Monthly data from April 2019 onwards

April 2019																	
Age	Total Existing Subscribers contributing during the month	New Subscribers contributing during the month														Total New Subscribers	
		Central Govt				Total	State Govt				Total	Non-Govt					Total
		Male	Female	Transgender	Non-IRA		Male	Female	Transgender	Non-IRA		Male	Female	Transgender	Non-IRA		
18-21	22,007	244	51	-	-	295	1,361	338	-	-	1,699	28	26	-	-	54	2,048
22-25	2,63,420	1,648	307	-	-	1,955	6,564	2,318	-	-	8,882	728	300	-	-	1,028	11,865
26-28	5,37,507	1,678	304	-	-	1,982	4,597	2,167	-	-	6,764	577	196	-	-	773	9,519
29-35	15,82,342	1,565	294	-	-	1,859	8,679	4,723	1	-	13,403	1,138	232	-	-	1,370	16,632
> 35	16,22,718	688	259	-	-	947	8,001	4,419	-	-	12,420	1,462	170	-	-	1,632	14,999
Non-IRA	6,581	-	-	-	-	-	-	-	-	7	7	-	-	-	-	-	7
Total	40,34,575	5,823	1,215	-	-	7,038	29,202	13,965	1	7	43,175	3,933	924	-	-	4,857	55,070

May 2019																	
Age	Total Existing Subscribers contributing during the month	New Subscribers contributing during the month														Total New Subscribers	
		Central Govt				Total	State Govt				Total	Non-Govt					Total
		Male	Female	Transgender	Non-IRA		Male	Female	Transgender	Non-IRA		Male	Female	Transgender	Non-IRA		
18-21	26,562	297	51	-	-	348	1,373	518	-	-	1,891	27	12	-	-	39	2,278
22-25	3,37,179	1,973	340	-	-	2,313	8,530	3,317	-	-	11,847	964	455	-	-	1,419	15,579
26-28	7,11,066	1,887	341	-	-	2,228	6,228	2,960	-	-	9,188	1,174	365	-	-	1,539	12,955
29-35	21,47,585	1,618	295	-	-	1,913	9,714	6,249	-	-	15,963	2,814	441	-	-	3,255	21,131
> 35	22,32,308	801	219	-	-	1,020	9,447	5,049	-	-	14,496	3,145	376	-	-	3,521	19,037
Non-IRA	5,459	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	1
Total	54,60,159	6,576	1,246	-	-	7,822	35,292	18,093	-	1	53,386	8,124	1,649	-	-	9,773	70,981

Note:

- (1) Source: PFRDA
- (2) NPS is applicable to any citizen of India, whether resident or non-resident, individuals who are aged between 18 – 60 years as on the date of submission of his/her application (see Endnote 3)
- (3) For more details, please visit website of PFRDA <https://www.pfrda.org.in>.

3. The present report gives different perspectives on the levels of employment in the formal sector and does not measure employment at a holistic level. The Ministry welcomes suggestions for improvement in content, coverage and presentation.

4. The next report is due for release on 23.08.2019.

Endnote: Coverage and Sources of data

1. The Employees' Provident Fund (EPF) is a mandatory savings scheme under the **Employees' Provident Funds and Miscellaneous Provisions Act, 1952**. It is managed under the aegis of Employees' Provident Fund Organization (EPFO). It covers every establishment in which 20 or more persons are employed (and certain other establishments which may be notified by the Central Government even if they employ less than 20 persons each), subject to certain conditions and exemptions as provided for in the Act. The pay ceiling is Rs.15000/- per month. Persons drawing pay above Rs. 15,000 are exempted or can be enrolled with some permission or on voluntary basis. The number of members subscribing to this scheme gives an idea of the level of employment in the formal sector. The data on subscribers-new members, exited members and those subscribers that re-started their subscription is sourced from EPFO. More details are available at <https://www.epfindia.gov.in>.
2. **The Employees' State Insurance Act, 1948** is applicable to non-seasonal, manufacturing establishments (other than a mine subject to the operation of the Mines Act, 1952 (35 of 1952), or a railway running shed) employing 10 or more workers. For health and medical institutions, the threshold limit is 20 or more workers. ESI Scheme for India is an integrated social security scheme tailored to provide socio-economic protection to the workers in the organized sector and their dependents, in contingencies, such as Sickness, Maternity and Death or Disablement due to an employment injury or occupational hazard. The wage ceiling is Rs.21000/- per month. Subscribers are termed as Insured Persons (IP) and a new IP number can also arise due to change in employment. Employees may cease to pay contribution due to wage exceeding the statutory ceiling of Rs.21000/- per month or owing to resignation, death, retirement or dismissal. The number of subscribers of this scheme also gives an idea of the level of employment in the formal sector. Data is sourced from Employees' State Insurance Corporation (ESIC) and the information may have an element of duplication with EPF data and is thus not additive. More details are available at <https://www.esic.nic.in>.
3. **The Pension Fund Regulatory and Development Authority (PFRDA)**'s National Pension scheme (NPS) is an easily accessible, low cost, tax-efficient, flexible and portable retirement savings account. Under the NPS, the individual contributes to his retirement account and also his employer will co-contribute for the social security/welfare of the individual. NPS is designed on defined contribution basis wherein the subscriber contributes to his account, there is no defined benefit that would be available at the time of exit from the system and the accumulated wealth depends on the contributions made and the income generated from investment of such wealth. Any citizen of India, whether resident or non-resident, individuals who are aged between 18 – 60 years as on the date of submission of his/her application can subscribe to the scheme. From 1st January 2004, the central and the state governments have adopted this scheme for new employees except for armed forces. This was extended to other establishments from 2009 onwards. More details are available at <https://www.pfrda.org.in>.
