



LEAPRO CONSULTING AND ADVISORY LLP

End-to-End Payroll Outsourcing for India

Complete payroll processing, statutory compliance and employee townhalls — fully aligned with India's new Wage & Labour Codes.

2025

New Labour Codes in force nationwide

48-Hr

Full & final settlement now mandatory

50%

Wage-floor rule reshaping CTC structures

ABOUT LEAPRO

Your on-the-ground partner in India since 2014



Our Foundation

Established in 2014, headquartered in Chennai with a branch office in Bengaluru and a support office in Hyderabad.



Expert Team

Driven by 5 Partners and a dedicated team of 25+ — Chartered Accountants, a Senior Cost Accountant, and semi-qualified, MBA and commerce professionals.



Payroll Across Industries

We run payroll for multinational companies across IT/ITES, Fintech, Energy, Healthcare, Automobile and SaaS startups.



Global Footprint

Our established clientele spans the UK, US, Australia, New Zealand, Canada and Ireland — served from our Indian delivery centres.

INDIA'S NEW LABOUR CODES: WHAT CHANGED

Four codes, one nationwide reset of payroll and compliance — effective 21 November 2025

29 → 4

central labour laws consolidated into four codes

21 Nov 2025

effective date; final central rules notified 8 May 2026

50%

basic + DA + retaining allowance must equal 50% of CTC

48 Hrs

deadline for full & final settlement on exit

The four codes: Code on Wages (2019), Industrial Relations Code (2020), Code on Social Security (2020) and the Occupational Safety, Health and Working Conditions Code (2020) — replacing 29 older central laws including the Payment of Wages Act and the EPF & MP Act.

State rules vary and are still rolling out — employers need a payroll partner tracking every jurisdiction in real time.

Source: Ministry of Labour & Employment notifications, Nov 2025 – May 2026

WHAT CHANGES FOR YOUR PAYROLL



Six operational shifts every India employer must action now



CTC Restructuring

Basic + DA + retaining allowance must equal at least 50% of CTC — pay structures need re-design.



PF & Gratuity Recalibration

Contributions and provisions must be recalculated on the revised, broader wage base.



48-Hour Settlements

Full & final settlements on exit must now be completed within two working days.



Overtime at 2x

Overtime is payable at twice the normal wage rate, computed from the eighth hour worked.



Fixed-Term Gratuity

Fixed-term employees now get pro-rata gratuity regardless of tenure — budget accordingly.



State-Level Variance

Central rules are final, but each state notifies its own rules and timelines separately.

WHAT OUR PAYROLL SERVICE COVERS



One partner for processing, compliance and employee communication



End-to-End Processing

Attendance-to-payslip payroll runs — salary computation, variable pay, reimbursements and disbursement.



Statutory Compliance

PF, ESI, PT, TDS, gratuity, bonus and LWF — filed accurately and on time, every cycle.



Employee Townhalls

Plain-language sessions that walk employees through wage code changes and payslip impact.



Wage Code Transition

CTC restructuring, PF/gratuity recalibration and F&F automation aligned to the new codes.



MIS & Reporting

Board-ready payroll MIS, headcount cost analytics and audit-ready registers.



Exit & F&F Management

48-hour full-and-final settlements, exit compliance and clearance workflows.

STATUTORY COMPLIANCE WE MANAGE



Every filing, register and return — tracked centrally and state-by-state



PF & ESI

Provident Fund and Employee State Insurance registration, contributions and returns.



Professional Tax & TDS

State-wise professional tax and income-tax TDS computation, deposit and filing.



Gratuity & Bonus

Gratuity provisioning (incl. fixed-term pro-rata) and Payment of Bonus Act compliance.



Labour Welfare Fund

LWF contributions and returns across applicable states.



Codes-Aligned Registers

Wage, overtime and attendance registers updated to the new Labour Code formats.



Audits & Assessments

Support for statutory audits, inspections and department assessments.

EMPLOYEE TOWNHALLS & CHANGE MANAGEMENT

Helping your workforce understand what the new codes mean for their pay



Wage Code Explainer Sessions

Live townhalls in plain language, covering the 50% wage rule, PF and gratuity impact on take-home pay.



FAQ & Query Helpdesk

A dedicated channel where employees can ask questions and get accurate, consistent answers.



Personalised IT Walkthroughs

Group sessions explaining latest Income-tax laws and walkthrough of the payroll software, followed by FAQs



Manager Enablement

Briefing packs and talking points so people managers can field questions confidently.

WAGE CODE TRANSITION, MANAGED



From diagnosis to steady state — one structured programme

Phase	Focus	Key Outputs
1. Diagnose	CTC & compliance gap assessment	Wage-floor impact report, PF/gratuity exposure
2. Redesign	CTC restructuring	Revised pay structures at 50%+ basic/DA
3. Automate	Systems & F&F workflow	48-hour settlement automation, updated registers
4. Communicate	Townhalls & manager briefings	Employee understanding, fewer payroll queries
5. Sustain	Ongoing state-rule tracking	Ongoing compliance as state rules evolve

Every phase is tracked against the central and state rule timelines so nothing slips through the transition window.

CORE PAYROLL DELIVERABLES



What lands in your inbox, every single cycle



Payroll Processing & Payslips

Full-cycle salary computation, digital payslips and employee self-service access.



Statutory Filings

PF, ESI, PT, TDS, gratuity and bonus returns filed accurately and on schedule.



Full & Final Settlements

48-hour exit settlements with clearance workflows and compliant documentation.



Payroll MIS & Reports

Cost-to-company analytics, variance reports and board-ready payroll dashboards.

WHY LEAPRO?



A decade of running payroll and compliance for multinational subsidiaries in India



Cost & Operational Efficiency

Leverage our qualified Indian payroll team to reduce overheads while meeting your home-market standards and deadlines.



Comprehensive Compliance

A proven track record managing outsourced payroll and 360° statutory compliance for multinational subsidiaries.



Codes-Ready Processes

Payroll systems and registers already updated for the new Wage & Labour Codes — no scramble when state rules land.



Data Security & Accuracy

Stringent data protection and industry-leading software ensure accuracy across payroll, filings and disbursement.

THANK YOU

Ready for the new Labour Codes? Let's run a payroll that keeps you compliant and your people informed.



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"Don't let a labour-code deadline become a payroll crisis — stay compliant, keep employees informed."

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BENGALURU BRANCH OFFICE

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operations.

HYDERABAD SUPPORT OFFICE

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Dedicated client support and delivery centre.