

## **Conveyance allowance is not part of wages for ESI contributions**

***Talema Electronic India Pvt Ltd v. RD, ESI Corporation & Anr [Supreme Court 2022 LLR 591]***

As per section 2 (22) 9d) of the Employees' State Insurance Act, 1948 'conveyance allowance' is equivalent to 'travelling allowance' excluded from definition of wages.