

## FREQUENTLY ASKED QUESTIONS (ECR 2.0)

**Question 1: If the employer wants to pay the monthly ECR and arrears also, can he do so?**

**Answer:** He can pay both but through separate files and the file formats for both are different. The ECR monthly file format has 11 fields while the arrear file has 8 data fields. The filed details are explained in the Information sheet for both the files.

**Question 2: Whether the Gross wages are to be restricted on Pay and DA?**

**Answer:** No the Gross wages should have total emoluments payable to the employee in the wage month for which the ECR is being filed. In the arrear ECR file this field is not there.

**Question 3: Are the establishments that are exempted under the EPF Scheme 1952 required to declare the EPF Wages?**

**Answer:** Yes, the EPF wages have to be declared as that wages will be taken in account for the Inspection charges. Also if the wages are shown as 0 then the EPS wages cannot be entered as the validation has been put that the EPS wages cannot be more than EPF Wages.

**Question 4: Can the EDLI wages be shown as 0 by the establishment exempted under the EDLI Scheme?**

**Answer:** Yes the 0 EDLI wages can be in case of three situations. One when the employee has not earned any wages in the month that is he is on rolls but for entire month the wages are not payable and thus the wages under all four categories, namely gross, EPF, EPS and EDLI are 0. Second when the Establishment is exempted under EDLI Scheme, and in such case the EDLI wages for all employees will be 0 and the employer will pay only the Inspection charges. The third situation is where the establishment is not exempted as a whole but some employees or class of employees have been granted exemption from the EDLI Scheme and in such case the EPF wages will be there but the EDLI Wages can be shown as 0.

**Question 5: How to show the members who are exempted under the EPF Scheme and are not a member of the Pension fund by virtue of having attained age of superannuation or are excluded due to fact that they joined on wages above wage ceiling after 31.08.2014 and were not a member before?**

**Answer:** The member will be a member of the EPF Scheme in both cases (superannuation date attained or not a member of EPS Scheme)) and that is why the EDLI Scheme is applicable. So in such case the employer will show the EPF wages earned by him and EPS wages as 0 and the EDLI wages as the wage equal to the EPF wages subject to maximum of Rs. 15000/-.

**Question 6: In how much time the uploaded ECR will lapse if payment is not made?**

**Answer:** The ECR will not lapse now. You can make the payment after uploading the same through the online payment link. However for the delay beyond the due date the applicable rules on Damages and Interest will apply.

## **FAQs for UAN 2.0**

### **Q. How is the revised version of UAN different from earlier version?**

**Ans:** The revised version of UAN has the changed process of UAN generation and linking as explained below:

- a. The UAN in respect of member with first time employment would be got generated by the employer prior to filing of ECR by employer for that member. In the earlier version, the employer used to file ECR with member IDs and the UAN was allotted later on the basis of first time declaration made by the employer.
- b. The linking of the existing UAN of the member with the present employment would necessarily be done by the employer before filing of UAN based ECR. Earlier this was done after filing of ECR based on member IDs.
- c. The Electronic Challan cum Return would be UAN based instead of member ID based.
- d. The member details i.e. name of member, date of birth, father's / Husband's name etc. would be same for all the employments, since the details would be fetched from UAN database of member.

### **Q. How can employer obtain the UAN of a member prior to filing ECR in case the member has joined EPF for the first time?**

**Ans:** In such a case, the employer can obtain UAN upfront from EPFO portal on the basis of information furnished by the member in the declaration form. The process flow is as follows:

- The employer would obtain the Universal Account Number (UAN) for first time member from EPFO through an online functionality on the portal.
- The employer is required to furnish the details of member on the portal.
- The employer should furnish the member details on the basis of KYC document - Aadhaar to avoid future complications about member's name, name of father/spouse, date of birth, gender etc.
- The employer would get UAN from the portal and the same would be available for validation for the ECR file of the employer.

**Q. How can employer link the UAN of a member to his present employment prior to filing ECR in case the member was earlier member of EPF prior to joining the present establishment?**

**Ans:** In such cases, the process has been revised as follows:

- The member declares the UAN/ EPF Account Number details to the employer through declaration form as per the existing process.
- The employer is required to link the present employment with the provided Universal Account Number before filing ECR.
- The member details as available in the provided UAN would be used in the ECR of the present employment.

**Q. Whether there are any validations in case the employer links the UAN of a member to his present employment?**

**Ans:** Since earlier there have been cases of wrong linking of the current employment of the member with a UAN, which does not pertain to the member, the member's data in present employment is validated against the UAN being submitted for linking with the present employment. In case of discrepancies, the employer would verify the details on the system along with his KYC details already seeded in his UAN database. The linking logic has been elaborated in the user manual.