कर्मचारी भविष्य निधि संगठन

**Employees Provident Fund Organisation**

**(श्रम एवं रोजगार मंत्रालय, भारत सरकार)**

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

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**To,**
All Additional CPFCs (HQ) / Zone
All RPFCs In-charge of Regional Offices

**Subject:** Release of FAQs on the Revamped Electronic Challan-cum-Return (ECR) System

Sir,

As part of the ongoing efforts to implement the Revamped Electronic Challan-cum-Return (ECR) System, effective from the wage month of September 2025, **Frequently Asked Questions (FAQs)** has been prepared and is circulated for information and guidance.

All Zonal and Regional Offices are requested to disseminate the enclosed FAQs among all employers, employer associations, and employee unions in their jurisdiction and ensure awareness for compliance.

[This is issued with the approval of CPFC]

**Enclosure:** FAQs on Revamped ECR System

8/10/25

(P. B VERMA)

Additional Central P F Commissioner(Compliance)

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## FAQs on Revamped ECR

**1. What is the “Revamped ECR” / “Re-Engineered ECR”?**

**Answer:**

The “Revamped ECR” (also called Re-Engineered ECR) is a redesigned version of EPFO’s Electronic Challan-cum-Return (ECR) system, applicable from the wage month of September 2025.

2. **What are the key features of Revamped ECR ?**

**Answer:**

Its key features include:

a. Segregation of return filing and payment generation (i.e. submit the return first, then generate challan and make payment)
b. System-based validations to prevent incorrect ECR submissions (e.g. incorrect wages, UAN, ineligible pension contributions, etc.)
c. Automatic calculation of interest (under Section 7Q) and damages (under Section 14B), and incorporation into the ECR / payment process when applicable
d. Provision for revised return under specified conditions to correct earlier submissions
e. The format of the ECR file (.txt layout) remains unchanged

3. **From which wage month is the new system applicable?**

**Answer:**
The revamped ECR system will apply for returns from wage month September 2025 onwards. However, if an employer has not submitted ECRs for any earlier wage months (prior to September 2025), such pending ECRs are also required to be filed through the revamped ECR system.

4. **Can multiple challans be generated or can multiple payments be made?**

**Answer:**
Yes. The revamped ECR system allows generation of multiple challans. However, the employers are advised to ensure accuracy in order avoid duplication of payments for the same employee.

5. **What are the types of returns under the new system?**

**Answer:**

Under the revamped ECR, there are three types of returns, similar to earlier practice, but with more rules:

1. Regular Return — for the standard monthly submission of all active members.
2. Supplementary Return — to include employees who were missed in the Regular Return.
3. Revised Return — for correcting data (wages, contributions) from an earlier Regular or Supplementary return (subject to conditions).

Notes / Restrictions:

a. A downward revision is allowed only if the payment against UAN for that wage month has not yet been made.
b. An upward revision (i.e. paying more) is allowed even after payment in many cases.
c. Once a return is approved in the system, it cannot be canceled; corrections must be through Revised Return.

6. **Whether International Workers are permitted to contribute under EPS-1995 post 2014 in the revamped ECR?**

**Answer:**
Such international workers, who have become member after September 2014 and whose wage is more than 15000/- per month, are not a member under EPS-1995. Hence such members are not permitted to contribute after 1st September 2014. However, such members, whose date of joining was pre-September 2014 and whose wage was more than the prevalent statutory ceiling limit continue to remain member under EPS-1995 and are required to contribute on full salary.

**7. How does the workflow change (return → payment) in the revamped ECR?**

**Answer:**
The revised workflow is more structured:

a. Employer uploads the ECR file (.txt format) in the employer portal.
b. System validates data. Errors are flagged; employer must correct and reupload.
c. After validation, employer approves the return. At approval, a Due Deposit Balance Summary is generated (shows the amounts due:

contributions, interest, damages, admin/inspection charges).

d. Employer then generates a challan with a TRRN (Temporary Return Reference Number).
e. Employer makes the payment (net banking, etc.) using the TRRN.
f. After payment, employer can download the receipt / challan copy from the portal. (Receipt / status view via TRRN query section)

Thus, the separation of “return filing” and “payment generation” ensures better checks and reduces errors.

**8. What validation checks has the new system introduced?**

**Answer:**

The revamped ECR has more built-in checks to reduce downstream corrections and disputes including (but not limited to):

a. Flagging ineligible EPS contributions (e.g. employees whose wages exceed ₹15,000 per month and who joined after 1 September 2014)
b. Restricting pension contributions beyond age 58 (unless employer flags for deferred pension)
c. Validating UAN, member details, wage entries, contribution etc., and rejecting invalid rows before approval
d. Preventing duplicate or erroneous entries, or mismatch in active / exited member status
e. Contribution is calculated at the rate of either statutory or higher rate only, but not below the statutory rate.

**9. What does the error message- UAN not linked to your establishment or DOJ Missing/DOE not updated- mean?**

**Answer:**

The revamped ECR permits remittance of contributions only for the period falling between the valid date of joining and date of leaving (if any) of an employee.

If a **date of leaving** has already been entered in the system—whether **inadvertently or otherwise—**the payment of contributions for any period **subsequent to the recorded date of leaving** can be made **only after correction of the exit date** through a **joint declaration** submitted by the employer and employee.

**10. What happens if an employer delays payment?**

**Answer:**

Under the new ECR system:

a. Interest under Section 7Q becomes automatically applicable (for delay in payment) and is computed by the system.
b. Damages / penalties under Section 14B may also be applied for defaults.
c. However, the employer shall have the option to deposit Damages either forthwith or at a later stage.
d. The new system ensures that these charges are reflected in the Due Deposit Balance Summary when generating the challan.

Hence, timely submission and payment are critical to avoid additional liabilities.

**11. Whether contribution beyond the age of 58 years under EPF/EPS is allowed under the revamped ECR?**

**Answer:**
Contribution under the Employees' Provident Fund (EPF) is permissible even after an employee attains the age of 58 years. However, contribution under the Employees' Pension Scheme (EPS), 1995 is not admissible beyond the age of 58 years, unless the employer has specifically flagged the employee for deferred pension in accordance with the provisions of the Scheme.

The revamped ECR system has in-built validations to automatically restrict EPS contributions in respect of members who have attained the age of 58 years and have not been marked for deferred pension. In such cases, only the EPF (Provident Fund) contributions are accepted, while the EPS component is disallowed by the system.

**12. Can a return be canceled after approval?**

**Answer:**
No, once a return is approved, it cannot be canceled.

Corrections after approval must be made through a Revised Return (as per rules, upward or downward based on whether payment is made).

**13. How to handle missed employees or employees joined late?**

**Answer:**
If an employee was inadvertently omitted in the Regular Return for a wage month:

a. Use Supplementary Return to include those employees.
b. Multiple Supplementary Returns can be filed (subject to system constraints).

c. However, a member should not be added more than once in multiple supplementary returns for the same wage month.

If a wrong wage/contribution was reported:

a. Use a Revised Return to correct the data.
b. If payment hasn't been made yet, downward correction may be allowed.
c. If payment is made, only upward correction is generally permitted.

**14. What about employees above 58 years or contributions to pension beyond age 58?**

**Answer:**
Under the revised ECR:

- Normally, pension (EPS) contributions cease after the employee turns 58, except in cases where the employer marks the employee eligible for deferred pension. The new system will flag cases where contributions are being made post-58 years of age without such marking.
- For employees whose wages exceed ₹15,000 per month and who joined on or after 1 September 2014, they are ineligible for EPS, and the system will now flag such wrongful pension contributions before filing.

This ensures that contributions only go into the appropriate schemes and reduces post-filing corrections and disputes.

**15. What is the relevance of Arrear disbursal date in Arrear payment?**

**Answer:**
The term *"arrear payment"* refers to the payment of contributions in respect of a wage period for which wages or any component of wages (such as Dearness Relief, etc.) are paid subsequently as arrears — for example, following a government announcement of revised Dearness Relief.

This should not be confused with belated payment of salary or wages due to delay or default on the part of the establishment.

In cases of arrear payments, the date of disbursal of arrears is crucial for determining the "due month" for remittance of provident fund contributions under the revamped ECR system and calculating the interest and damages in case of delayed arrear payment.

**Illustration:**
If arrears pertaining to January 2025 to March 2025 are paid along with the salary of April 2025, the due month for remittance of provident fund contributions on such arrears shall be April 2025, i.e. the month in which the

arrear amount is actually disbursed.

**16. Whether the ECR file format undergone any change under revamped module?**

**Answer:**

No, the .txt format / layout of the ECR remains the same under the revamped system.

Employers will still upload the same schema, though validations and workflow will be stricter.

**17.How does the revamped ECR handle Voluntary PF (VPF)?**

**Answer:**

There is no change in the process of filing ECR relating to payment of contribution exceeding the statutory ceiling limit.

Para 29 (2) of the EPF Scheme permits and employee to contribute at a higher rate than the statutory rate of 10% or 12%. Para 26 (6) of the EPF Scheme, however, further stipulates enrolment of such employee as member, on the joint request in writing, to contribute on more than rupees fifteen thousand rupees of his pay per month subject to employer submitting a declaration that he shall pay administrative charges on such higher contribution and thereupon such employee shall be entitled to the benefits and shall be subject to the conditions of the Fund.

**18.How does the revamped ECR validate administrative charges on Voluntary PF (VPF)?**

**Answer:**

There is no change in the process of validating administrative Charges relating on wages exceeding the statutory ceiling limit.

An employee can contribute more than 12% as Voluntary Provident Fund (VPF) in their Provident Fund (PF) account, but the employer has the option to contribute either at 12% at the wage subject to ceiling limit or at higher rate.

Administrative charges are linked to Wages and not Contributions. Hence, whenever, contribution is received on higher wages, administrative charges are payable at specified rates on such higher wages. However, in case of VPF relating to employee share only, the employer is liable to make payment of administrative charges at actual wages, subject to the wage ceiling limit.

**19. What happens to old / unpaid challans created under the earlier system?**

**Answer:**
If a challan is created earlier, but payment process was not completed, such challan shall not remain valid in the revamped system. The establishment is required to regenerate challan through the new workflow and make the payment.

Therefore, the employer is required to use the new module for all active months under the revamped system.

**20. Whether data mismatch like Aadhar details etc. affects marking date of exit of employees?**

**Answer:**
No. Date of exit can be marked without member detail update.

**21. How does one file a NIL return if there are no employees?**

**Answer:**
For wage months in which there are no employees (i.e., no active contributions), the employer must submit the administrative and inspection charges using the "Direct Challan Entry" facility. This facility will be enabled, only when there are no active members for that particular wage month.

**22. How can employers download the challan receipt after payment?**

**Answer:**
After payment is made via the TRRN, the challan / receipt can be downloaded from the View/Pay Challan section in the employer portal.

Employers should preserve TRRN, challan and bank payment receipts for audit / compliance records.

**23. What are the common Dos and DON'Ts under the new system?**

**Answer:**
**DOs:**

a. Maintain a monthly payroll checklist: active members, exits, new joinees, wages, UAN, etc.
b. Mark exit dates promptly in the portal, before moving to next month's return.
c. Upload / validate internally (check data) before clicking Approve.
d. Use the correct return type: Regular, Supplementary, or Revised.
e. Store TRRN, challan, payment receipts in a structured archive for each month / entity.
f. Monitor the portal / EPFO communications for further tweaks and

updates (bugs, system patches, circulars).

g. Train HR / payroll teams on new workflow and validations.

h. During the first few months, allow buffer time in payroll cycles for resolving rejections / corrections.

**DON'Ts:-**

a. Approving the return without checking the Return Statement carefully (i.e. wages, contributions, missing exits).

b. Not marking exits of employees on time — leads to members being treated as active and may block future filings.

c. Mixing up new joinees vs corrections (leading to use of wrong return type).

d. Losing or mismanaging TRRN, challans, receipts.

e. Delaying payment and getting penal interest/damages imposed automatically.

**24. What is meant by Initial Relaxation of Validations?**

**Ans:-**

To ease the transition, initial relaxations for a period of four months have been provided for filing regular returns for a subset of active members. The remaining members may be added later through supplementary returns. However, after this four-month period, the system will enforce the strict condition that the Regular Return for a specific month will only be allowed, if returns for all active members of the month four months prior have already been filed. This implies that relaxation of marking date of exit is allowed for a period of four months only.

**25. What is meant by sequential return filing under revamped ECR?**

**Ans:**

Sequential return filing under the revamped Electronic Challan-cum-Return (ECR) system of the Employees' Provident Fund Organisation (EPFO) refers to the requirement that employers must file monthly ECRs strictly in chronological order, i.e., one month after another, without skipping any month.

Illustration- An employer cannot file the ECR for a later wage month (say, October 2024) unless the ECR for the previous month(s) (like September 2024) has already been filed and processed.

**26. What kind of support / user manual / documentation is available?**

**Answer:**

EPFO has released a User Manual Re-Engineered ECR (v3.0) that guides employers' step by step through the new module, which is available on the EPFO Website-www.epfindia.gov.in

URL of the user manual can be accessed at:- https://www.epfindia.gov.in/site_en/revamped_ecr.php

The manual covers: login, upload, validation, approval, summary, challan generation, TRRN use, payment, revised/supplementary returns, error handling, etc.

## FAQ: Exempted Establishments

1. **Does the correctness of exemption flags impact the filing of ECR?**

**Answer:**

Yes. For filing of ECR, the correct exemption flags are very important. The system applies validations based on these flags. Before filing the return, the employer should ensure that the exemption flags are correctly updated against the establishment.

2. **What should be done if the exemption flag is showing incorrect?**

**Answer:**

The establishment should immediately submit a request to the concerned Regional Office to correct the exemption status in the system.

3. **Is it necessary to provide EPF wages and PF contribution in the return for establishments exempted from PF?**

**Answer:**

Yes. Even if an establishment is exempted from PF, the employer must provide EPF wages and PF contribution details in the return. However, the system will exclude the PF contribution amount from the challan automatically.

4. **Is EDLI wage entry mandatory in the return even if the establishment is exempted from EDLI?**

**Answer:**

Yes. The employer must enter EDLI wages even if the establishment is exempted from EDLI. The system will, however, compute EDLI contribution as zero in such cases.

5. **If an establishment is exempted from all three schemes — EPF, EPS, and EDLI — is it still required to provide EPF wages, EPF contribution, EPS wages, EPS contribution, and EDLI wages in the return?**

**Answer:**

Yes. Even if the establishment is exempted from all three schemes, it must still provide all relevant details — EPF wages, EPF contribution, EPS wages, EPS contribution, and EDLI wages — in the return. However, while generating the challan, the system will consider only inspection charges.