

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.