

INTRODUCTION

ELECTRONIC CHALLAN CUM RETURN VERSION II

The ECR was launched in April 2012 making the online filing of the returns mandatory for the employers. The said version of the ECR was with 25 data fields and it attempted the consolidation of the monthly returns in Form 5/10/12A and the annual returns in Form 3A.

With the launch of the UAN based member identification and its becoming stable the services directly to the members started becoming possible as the linking of KYC started.

To make the ECR UAN based and simple, the following changes are being made:

Sl No	Data Field in ECR I	Sl No	Data field in ECR II	Remarks
1	Member ID			Discarded
		1	UAN	Added
2	Name	2	Name	
		3	Gross Wages	New field added
3	EPF Wages	4	EPF Wages	
4	EPS Wages	5	EPS Wages	
		6	EDLI Wages	New field added
5	EE Share Due			Discarded
6	EE Share Remitted	7	EE Share Remitted	
7	EPS Contribution Due			Discarded
8	EPS Contribution Remitted	8	EPS Contribution Remitted	
9	ER Share Due			Discarded
10	ER Share Remitted	9	ER Share Remitted	
11	NCP Days	10	NCP Days	
12	Refunds	11	Refunds	
13	Arrear wages			Discarded. Part of Separate Arrear ECR file
14	Arrear EE Share			Do
15	Arrears ER Share			Do
16	Arrear EPS Contribution			Do
17	Father's Name			Discarded here. Required at the time of UAN allotment
18	Relationship			Do
19	Date of Birth			Do
20	Gender			Do
21	Date of Joining EPF			Do
22	Date of Joining EPS			Do
23	Date of Exit EPF			Discarded here To be updated when required before or after filing the ECR
24	Date of Exit EPS			Do
25	Reason for Leaving			Do

File format of ECR Version II with field validations.

Sl No	Data field in ECR II	Validations	Remarks
1	UAN	Should be a valid UAN and linked with the establishment code.	Mere uploading with a valid UAN will not do. The system will check if the said UAN is linked and also if the date of joining and date of exit are before and after the wage month, respectively. See examples below
2	Name		The uploaded name will be for display only. The remittance will go against the UAN with whatever name is there in the UAN Repository.
3	Gross Wages		The gross wages means the total emoluments for the month
4	EPF Wages	Number No decimals allowed. EPF wages cannot be more than the Gross wages. Note: The Exempted Establishments under EPF Scheme should also fill in the EPF Wages. '0' wages can be allowed only in case the employee did not earn any wage during the month.	Wages on which the employer is supposed to remit the dues. (If the employer is restricting the dues on wage ceiling of 15000 and the employee is contributing on his full wages above 15000/- then 15000 should be shown as EPF wages. In case the employer is paying his dues on above wage ceiling, that wage should be entered.
5	EPS Wages	Number No decimals allowed. EPS wages cannot be more than EPF wages. It can be less if the EPF wages are above 15000/-. In such case it should be 15000/-. It can be 0 if the member is not a member of EPS (due to age above superannuation, or a new member after 01.09.2014 with wages above wage ceiling).	The present wage ceiling is 15000/-.
6	EDLI Wages	Number No decimals allowed. The EDLI wages should be equal to EPF wages but maximum 15000/-. It cannot be less than EPF wages if the EPF wages are less than 15000/-. It can be 0 if the establishment is exempted	Cannot be more than 15000.00

		under EDLI, and in case the member is individually exempted.	
7	EE Share Remitted	Number No decimals allowed. Cannot be more than the gross wages.	
8	EPS Contribution Remitted	Number No decimals allowed. Cannot be more than rounded 8.33% of the EPS Wages, and in case the EPS wages is above 15000/- then maximum 8.33% of the EPS wages added with 1.16% of the wages above 15000/- .	
9	ER Share Remitted	Number No decimals allowed.	
10	NCP Days	Number No decimals allowed.	In case the wages declared is 0, due to reason that the member did not earn wages, the NCP should be equal to the number of days of the month. Half day NCP is not permitted. It has to be in number of full days
11	Refunds	Number No decimals allowed.	

File format of the ARREAR ECR File.

Sl no	Data field name	Validations
1	UAN	Should be a valid UAN and linked with the establishment code. A member even with date of exit is allowed.
2	Name	The uploaded name will be for display only. The remittance will go against the UAN with whatever name is there in the UAN Repository.
3	Arrear EPF Wages	Number only, no decimals
4	Arrear EPS Wages	Number only, no decimals
5	Arrear EDLI Wages	Number only, no decimals
6	Employee share EPF	Number only, no decimals
7	Employer Share EPF	Number only, no decimals
8	Pension Fund Contribution	Number only, no decimals

The ECR II thus will have following parts:

1. The member identifier fields: UAN and name
2. The return part comprising of the five fields namely the Gross wages, EPF Wages, EPS Wages, EDLI wages and NCP days
3. The remittance part: The employee share PF, pension contribution and Employer share PF.

Process flow of the ECR Version II

(Process with Screen shots separately displayed)

After login the employer will get the link for Payments in the menu bar.

Under payments he will have the following links at present:

- a. ECR Upload
- b. Direct Challan Entry
- c. View Challans

The link ECR Upload allows to upload both the regular monthly return and the arrear ECR file.

The process is in the following five steps:

- Upload
- Verify
- Prepare Challan
- Finalise Challan
- Pay

The process from upload till payment is as follows:

I. UPLOAD

The following information will be required at the time of uploading the ECR/Arrear file:

- Wage month: For selecting the wage month and year against which the file is to be uploaded.
- Date of disbursement:
- The file that has to be uploaded can be selected then.
- File type: Select ECR for the Regular Monthly file and Arrear for the Arrear payments.
- Contribution rate: By default it will be 12%. If this is changed to 10% additional information has to be selected from the following:
 - Bidi
 - Brick
 - Coir
 - Jute
 - Guar Gum
 - Less than 20 employees
 - Sick Establishment permitted by EPFO Office

- Remarks: This is for the help of the employers who are paying through multiple ECR for same month. Here they can add remarks to identify the particular ECR.

II. VERIFY ECR STATEMENT

Once the data is uploaded, the software will validate for the file for the format and the other validations and if the validation fails, the error file will be created and the employer can then download the file, check error, rectify them and again upload the file.

In case the validations are successful, the ECR Statement file in PDF will be generated and the employer can download the same and after verifying the data can verify the same. He can also reject the file and again upload the correct file.

The PDF will display the name as uploaded in the ECR and also the name as per the UAN Repository. In case the name is wrong the employer should get the same changed through the process explained on the epfindia website. The remitted amount will be credited against the UAN even if the name differs.

The PDF will also display the benefit amount under the PMRPY and PMPRPY Schemes against the eligible employees and the benefit amount will not be added against the Challan amount to be paid. The payment of the benefit amount in the members account will be directly from the Government of India Fund.

III. PREPARE CHALLAN

Once the ECR Statement has been verified, the said ECR will appear for preparation of the challan under the header In Process ECRs.

The employer still has the option to cancel the approved ECR Statement through the Cancel Button against the In Process ECRS.

On click of the Prepare Challan, the Summary Sheet will open and the summary data based on the uploaded ECR will be displayed.

Following additional data will have to be entered:

- ❖ Total EDLI Contribution: The calculated data will be displayed but the employer can edit the same.
- ❖ Total EPF Charges (A/c 2): There will be data fields for Administration and Inspection. In case the establishment is exempted under the EPF Scheme employer should enter against the Inspection (for the Inspection charges) and if the establishment is not exempted then he should enter the administrative charges against the Administration.
- ❖ Total EDLI Charges: (A/c 22): There will be data fields for Administration and Inspection. In case the establishment is exempted under the EDLI Scheme employer should enter against the Inspection (for the Inspection charges) and if the establishment is not exempted then he should enter the administrative charges against the Administration.
- ❖ Total number of Employees during the month:
- ❖ Number of Excluded Employees:
- ❖ Gross wages of Excluded Employees:

After entry of the data the employer can click the Generate Challan.

IV. FINALISE CHALLAN

- ❖ Once the challan is generated the same will be listed under the Draft Challan List where the employer can still edit the challan.
- ❖ Edit of the generated challan means that the employer can only edit the data in the 6 fields that were entered by him while preparing the challan.
- ❖ If the ECR data is to be changed the employer will have to upload another ECR file with the correct data.
- ❖ If the data is correct the employer can finalise the challan.
- ❖ Once finalised the Challan will be listed for the online payment and a link for the PAY will appear under the head In-process challan list.
- ❖ The challan can be printed for record purpose as the payment has to be made online only.
- ❖ The challan will show the amount to be paid by the employer account wise and the benefit amount under the PMRPY and PMPRPY Schemes will be that are not to be paid by the employer will be shown separately.

V. PAY CHALLAN

- ❖ The pay link will allow the employer to select the Bank through which he wants to pay.
- ❖ Online payment is mandatory vide the notification dated 05.05.2015.
- ❖ Offline payment is possible only in case the permission has been taken from the concerned PF Office.

IMPORTANT

Help files will be available for the following:

Previous month Uploaded ECR txt file so that the employer can use the same in case there is less or no change and does not require to prepare ECR file again.

Download of the Blank ECR file with the UANs and name so that the UAN is not required to be punched in for preparation of the ECR file. This will also be available for the Arrear file.

The ECR format along with the additional data in the summary sheet will show that the ECR is having mainly three parts, namely Member Identifier, the Return and the Remittance details as follows:

Member Identifier:

- UAN: (The UAN should be linked with the establishment id and should not have :
 - Date of joining later than the month for which the return is filed.
 - Date of exit earlier than the month for which the return is filed.
- Name: Name even if differs from the name as per UAN Repository, then also the remittances made will be credited against the UAN.

Return Part:

For each employee:

- Gross Wages
- EPF Wages

- EPS Wages
- EDLI Wages
- NCP

For the establishment as a whole: (in the summary sheet

- Number of employees in the month
- Number of Excluded Employees out of above
- Gross wages of the excluded employees.

Note: If the employer is paying the dues for any employee for the same month through more than one ECR (due to reasons such as part payment), he should declare the correct wages and NCP in all the files and part wages should not be shown.

Similarly the employers uploading more than one ECR for a month should declare the same employee and excluded count etc in the multiple ECRs.

In case of Arrear file the details of the employee, excluded employee and gross wages will not be asked.

Remittance Part

For each employees;

- Employee share EPF
- Pension Fund Contribution
- Employer Share EPF
- Refund of Advances

For the establishment as a whole:

- EDLI Contribution
- EPF Charges in A/c 2 (Administration and Inspection)
- EDLI Charges in A/c 22 (Administration and Inspection)