

The new guidelines to follow before generating the PF Challan in ECR II:

1. The ECR (Version 2.0) will be a completely UAN based format so only the contribution of employees with UAN can be uploaded as going forwards there will be No PF Number.
2. UAN number can be generated through bulk upload or individually.
3. In addition to ECR I PF department has implemented the Total Gross Component, in ECR II, where we need to provide both the Gross (Total Gross & PF Gross).
4. In ECR II NCP days has to be updated compulsory
5. There is no part ABCD in ECR II.
6. If any arrears have paid to the employee, the employer needs to generate the separate arrear challan, which will attract interest and penal damages.
7. Ex employee details needs to be update separately in ECR II
8. KYC is not mandatory to generate the UAN number, but once the UAN has generated KYC details (Account Number, PAN & Aadhar Number) has to be updated, if it is not updated than it will show “pending” in the portal and this will create an unfavorable condition towards employee benefit and employer prosecution.
9. For generating UAN number employee details has to be updated correctly (Name, Father Name, DOB and Gender) as there is no option to rectify the same.
10. In ECR II there are 3 steps to view the challan, i.e. i) Uploading the challan ii) Summary sheet & editing the challan iii). Confirmation for the payment, once the confirmation is done we cannot edit any details.
11. As per ECR I challan was valid for 15 days for payment or else the same will lapse but in ECR II there is no limitation, once we confirm the challan through digital signature it will be saved in our portal.

Arrear ECR:

If the employer has paid the arrears of wages such as back period enhancement etc., then the option **Arrear ECR** can be selected.

The following changes have to be noted:

- a. This file will not have Gross wages
- b. Will not have NCP days
- c. Thus there are 9 fields only
- d. The process will be same.
- e. No validation of the amounts in the arrears file.

In summary sheet the data on the Employment strength will not be there.

NEW FIELDS IN ECR-II:

The date of disbursal of the salary:

This is also being taken for the arrear file. For the arrears the damages can be levied if delay is beyond 15 days of date of disbursement.

The contribution rate:

By default it will be 12% and if changed to 10% the system will ask to tell the reason by selecting one out of the following options: Bidi/Brick/Coir/Guar Gum/Jute/Less than 20 employees/Sick unit permitted by EPFO.

This field is for the help of the employer, in case he uploads multiple ECR file for the same month, for example a contractor establishment doing the same for different Principal Employer or an employer making part payments. The remarks will help him to identify the reason for each ECR file.

NB: ECR II will be applicable from this month onwards i.e. (December 2016 challan paid in January 2017)