



# कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/Head Office

प्लेट ए, ग्राउंडफ्लोर, ब्लॉक-II, ईस्ट किडवाई नगर, नई दिल्ली-110023

Plate A, Ground Floor, Block II, East Kidwai Nagar, New Delhi-110023

Website: www.epfindia.gov.in, www.epfindia.nic.in



Circular No. Compliance/ECR Revamp/2025/12997

Date: 26.09.2025

26 SEP 2025

To,

All Additional CPFC (HQ)/ACC Zones  
All RPFCs in charge of Regional Offices

**Subject: Launch of the revamped Electronic Challan-cum-Return (ECR) for wage month September 2025 onwards.**

Beta version of Revamped Electronic Challan-cum-Return (ECR) system has been introduced, which shall be applicable for the wage month September 2025 onwards.

2. The revamped ECR module is designed to streamline the return filing process for employers and establishments through the EPFO's employer portal.
3. Key features of the revamped ECR are as follows: -
  - i. Segregation of Return and Payment: The system provides for the segregation of the return submission process from the payment generation process.
  - ii. System-based validations: The new platform includes system-based validations aimed at preventing the submission of incorrect ECRs.
  - iii. Calculation of Damages and Interest: There is a specific provision for the calculation of damages (14B) and interest (7Q) along with the ECR.
  - iv. Mandatory payment of Interest u/s 7Q : The system will auto calculate the due interest amount u /s 7Q and it is mandatory to pay along with monthly contribution
  - v. Provision for Revision of ECR: The system allows for the revision of the ECR subject to certain conditions.
  - vi. ECR Format: There is no change in the existing format of the ECR.
  - vii. Sequential payment: The system mandates month wise chronological filing of ECR.

#### 4. Return Filing Capabilities:

The Re-engineered ECR allows employers to file returns using three distinct categories:

- i. Regular Return: This is used for submitting returns for active employees for a specific wage month during the post-launch period. Once the return file (in .txt format) is uploaded, the employer must verify the return statement and then either approve or reject the file. Approval leads to the generation of the 'Due Deposit Balance Summary'.
- ii. Supplementary Return: This is utilized if an employer registers an employee *after* the "Regular Return" has been submitted and approved, intended specifically to add new members added after regular return. Multiple "Supplementary Returns" are allowed for the same wage month, provided that the employee was not included in a prior Regular or Supplementary Return. A Supplementary Return requires an approved Regular Return to be available in the system.

- iii. Revised Return: This is available when an employer has given incorrect wages or contribution details in a previous Regular or Supplementary Return and wishes to modify them. Return can be revised in respect of only such employees, whose details need modification. After successful approval, the details in the Revised Return will overwrite existing information (Regular/Supplementary/Revised). The submission of Revised Returns is, subject to conditions specified in '5' below: -
5. Revision Conditions:
    - i. Downward Revision is permissible only before the employer initiates the payment process for the respective wage month.
    - ii. Upward Revision has no such restriction.
    - iii. A Revised Return requires an approved Regular Return to be present in the system, and no other return can be in process, nor can a payment process have been initialized for that wage month.
  6. Payment Options:
 

Upon approval of the return, the system generates a 'Due Deposit Balance Summary'. From this page, employers have several payment options:

    - i. Full Payment: Allows the employer to prepare a challan for the total account-wise summary of dues.
    - ii. Part Payment: Allows the employer to upload a separate contribution file detailing specific amounts.
    - iii. Pay Admin/Insp Charges: Allows the employer to directly fill in and prepare a challan for administration and inspection charges.
    - iv. Pay 7Q/14B charges: Allows the employer to directly fill in and prepare a challan for interest (7Q) and damages (14B).
  7. Initial Relaxation of Validations:
 

To ease the transition, initial relaxations are being provided:

    - i. For an initial period of four months, employers will be permitted to file regular returns for a subset of active members.
    - ii. The remaining members may be added later through supplementary returns.
    - iii. 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.
  8. Expectations from employers: -
    - i. For having the latest set of active employees, it is crucial for employers to mark all exits of employees, who have left the employment.
    - ii. Pension Fund Contribution till 58 years of age: - The membership under Employees' Pension Scheme, 1995 normally ceases after 58 years of age, unless an option for deferred pension is filed by the employee. However, the present system did not have a check for remittance in Pension Fund even after 58 years of age, in case the employee continued in service and opted for deferred pension. This resulted in erroneous remittance in Pension fund after 58 years of age and hence, grievances of many employees for diversion from Pension fund to Provident fund account after 58 years of age. The revamped ECR aims at ease of living of such employees by restricting the contribution in Pension Fund after 58 years of age, unless specifically flagged by the employer for deferred pension.
    - iii. By virtue of notification dated 22.08.2014, effective from September 1, 2014, an individual who joined the Employees' Provident Fund (EPF) scheme, after September 1, 2014, cannot be a member of the Employees' Pension Scheme, if his/her monthly



salary exceeds Rs 15,000. However, in respect of such employees, the employers were making remittances under Pension Scheme erroneously. The revamped ECR flags all such accounts to the employer before filing ECR, so as to facilitate correct return filing.

9. It is requested to share the manual and associated processes for filing of re-vamped ECR with the establishments as well as all Employer Associations, Employee Unions etc.

A copy of the User Manual of the revamped ECR can also be downloaded from the following URL:

[https://www.cpfindia.gov.in/site\\_docs/PDFs/MiscPDFs/User-Manual-ReECR\\_v3.0.pdf](https://www.cpfindia.gov.in/site_docs/PDFs/MiscPDFs/User-Manual-ReECR_v3.0.pdf).

(This issued with the approval of the CPFC)



(P B Verma)

Additional CPFC (Compliance)

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