

## **FREQUENTLY ASKED QUESTIONS: ECR FILING AND PAYMENT OF CONTRIBUTIONS**

### **Q1: What is an Electronic Return cum- challan (ECR)?**

**Ans:** Every establishment covered under the EPF & MP Act, 1952 has to electronically file information after close of every wage regarding the number of employees employed, their UAN, EPF a/c number, their EPF/EPF wages, contributions due under the three Schemes on such wages and the administrative charges due, wage disbursement date, particulars of new employees joining and existing members leaving service and excluded employees.

The ECR facility on unified portal allows the employer to perform the above important statutory duty.

After creating the above information in the ECR, the employer can use the challan process for payment of the contributions & administrative charges declared by him.

### **Q2: What is the relief announced by the EPFO on the 30<sup>th</sup> of April, 2020 in regards to ECR process?**

**Ans:** ECR can now onwards be created by any employer without the need of simultaneous payment of contributions which may be paid later by the employer after creating the ECR.

### **Q3: How the payment can be paid later on after filing ECR?**

**Ans:** The ECR created by employer furnishing the statutory information will not lapse and shall always be available at future date for reference to complete the payment.

### **Q4: My establishment qualifies for PMGKY benefits but the date for filing ECR for March, 2020 is extended till 15.05.2020. If I file ECR now for March, 2020 then will I get time up to 15.05.2020 for payment?**

**Ans:** Yes, after creating ECR for March, 2020 you may make payment on or before 15.05.2020. If you file ECR now, you can fill up declaration for PMGKY properly, edit any errors, if any, in declaration and you will avoid last minute rush.

### **Q5: If ECR for March, 2020 is filed now, whether PMGKY benefits would remain available to eligible establishment when payment is made later on?**

**Ans:** Yes, filing of ECR now and paying later will help in securing the relief of payment employer's and employee's share of contributions, totalling 24% of wages, by Central Govt. in r/o of employees of your establishment earning monthly less than Rs.15000/- under PMGKY package Scheme.

### **Q6: What is the last date for filing ECR and making payment for wage month April, 2020 to avail benefits under PMGKY? Will there be any extension of date since lockdown is extended up to 17.05.2020?**

**Ans:** Since filing of ECR for is now separated from payment process, the time for filing ECR for April, 2020 is on or before 15.05.2020 and dues may be remitted within the due date or within extended time, if any, as announced by the Central Govt.

For establishments eligible for PMGKY benefits, the ECR for April, 2020 must be filed as soon as possible

**Q7: Whether damages will be leviable for delayed deposits?**

**Ans:** No damages will be leviable if deposits are made within the extended time declared by the Central Government.

\*\*\*\*\*

---