



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

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



No.WSU/2025/E-961539/Refund of erroneous contribution /42

Dated:

19 DEC 2025

To

All Addl.CPFCs(HQ)/Addl.CPFCs in charge of Zones

All RPFC-1s/RPFC-II/APFC (OICs) of ROs

Sub: Rectification of erroneous EPS contributions – regarding.

Instances of erroneous remittance of EPS contributions for members ineligible for EPS or non-remittance of EPS contributions for members eligible for EPS membership by the employers have posed a challenge in efficient service delivery to such members. Accordingly, the possible scenarios of such erroneous remittances as well as the rectifications to be carried out are provided as below for uniform compliance by all the Field Offices.

Scenario-I - Erroneous allowing of EPS membership for ineligible members				
Establishment Type	PF Contributions	Pension Contributions	Rectification to be done	Physical amount to be transferred(Y/N)
Unexempted	Remitted to EPFO (A/c No.1)	Erroneously Remitted in A/c No.10 of EPFO	<ul style="list-style-type: none"> Erroneously remitted EPS contributions need to worked out along with interest @ declared rate by EPFO Worked out total amount to be physically transferred from A/c No.10 to A/c No.1 by EPFO Corresponding erroneous Pension Service need to be deleted in the Member's Account by EPFO 	Yes (Within EPFO)
Exempted	Remitted to Trust	Erroneously Remitted in A/c No.10 of EPFO	<ul style="list-style-type: none"> Erroneously remitted EPS contributions need to worked out along with interest @ declared rate by EPFO Worked out total amount to be physically transferred from A/c No.10 to Trust by EPFO Corresponding erroneous Pension Service need to be deleted in the Member's Account by EPFO 	Yes (EPFO to Trust)
Scenario-II – Erroneous disallowing of EPS membership for eligible members				
Unexempted	Remitted to EPFO (A/c No.1)	Erroneously Remitted in A/c No.1 Instead of A/c No.10 of EPFO	<ul style="list-style-type: none"> Due EPS contributions need to worked out along with interest @ declared interest rate by EPFO Worked out total amount to be physically transferred from A/c No.1 to A/c No.10 by EPFO Corresponding Pension Service along with Non-Contributory Period(NCP), if any, need to be credited to the Member's Account by EPFO 	Yes (Within EPFO)
Exempted	Remitted to Trust	Erroneously Remitted in PF Trust Instead of A/c No.10 of EPFO	<ul style="list-style-type: none"> Due EPS contributions need to worked out along with interest @ Trust declared rate by EXEMPTED TRUST Worked out total amount to be physically transferred from Trust to A/c No.10 by EXEMPTED TRUST Corresponding Pension Service along with Non-Contributory Period(NCP), if any, need to be credited to the Member's Account by EPFO 	Yes (Trust to EPFO)

(G R Suchindranath)
ACC(WSU)