



**Circular No – 103/2025**

Date: 29.12.2025

To  
All Members of The Association

**EPFO ISSUES GUIDELINES FOR RECTIFICATION OF ERRONEOUS CONTRIBUTION TO THE PENSION FUND**

1. The Head Office of the Employees' Provident Fund Organisation has noticed erroneous remittances of contributions to the Employees' Pension Scheme (EPS) for members ineligible for the scheme, as well as the non-remittance of contributions for members eligible for EPS membership. Such erroneous remittances create avoidable difficulties for the employees concerned and hinder the efficient delivery of services by the EPFO.
2. The EPFO has identified instances of these erroneous remittances and suggested the rectification of such errors vide internal circular dated 19.12.2025. A copy of the internal circular (No. WSU/2025/E-961539/Refund of erroneous contribution/42) is enclosed for reference.
3. Members are advised to ensure that contributions to the Provident Fund and Pension Fund are remitted only for eligible employees and are processed accurately. Officials dealing with these matters should be instructed to ensure full compliance with the provisions of the EPF and Pension Schemes. Members should also undertake an



exercise to verify if any erroneous remittances as listed in the circular dated 19.12.2025 have occurred and take the necessary steps to rectify them without delay to avoid inconvenience to employees.

**For KARNATAKA EMPLOYERS' ASSOCIATION**  
**Sd/**  
**[B C Prabhakar]**  
**President**



# 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 RPF-1s/RPF-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"> <li>Erroneously remitted EPS contributions need to worked out along with interest @ declared rate by EPFO</li> <li>Worked out total amount to be physically transferred from A/c No.10 to A/c No.1 by EPFO</li> <li>Corresponding erroneous Pension Service need to be deleted in the Member's Account by EPFO</li> </ul>	Yes (Within EPFO)
Exempted	Remitted to Trust	Erroneously Remitted in A/c No.10 of EPFO	<ul style="list-style-type: none"> <li>Erroneously remitted EPS contributions need to worked out along with interest @ declared rate by EPFO</li> <li>Worked out total amount to be physically transferred from A/c No.10 to Trust by EPFO</li> <li>Corresponding erroneous Pension Service need to be deleted in the Member's Account by EPFO</li> </ul>	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"> <li>Due EPS contributions need to worked out along with interest @ declared interest rate by EPFO</li> <li>Worked out total amount to be physically transferred from A/c No.1 to A/c No.10 by EPFO</li> <li>Corresponding Pension Service along with Non-Contributory Period(NCP), if any, need to be credited to the Member's Account by EPFO</li> </ul>	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"> <li>Due EPS contributions need to worked out along with interest @ Trust declared rate by EXEMPTED TRUST</li> <li>Worked out total amount to be physically transferred from Trust to A/c No.10 by EXEMPTED TRUST</li> <li>Corresponding Pension Service along with Non-Contributory Period(NCP), if any, need to be credited to the Member's Account by EPFO</li> </ul>	Yes (Trust to EPFO)

(G.R Suchindranath)  
ACC(WSU)