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Tax alert: Simplification of Joint Declaration process – key updates

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The Employees Provident Fund Organization (EPFO) issued a circular dated 16 January 2025 simplifying the joint declaration process. Joint Declaration (JD) is the mechanism through which certain data inaccuracies (relating to member's details) in the EPFO's database can be resolved. The new process provides for streamlined document submission, lists down the specific document requirements for each type of change and covers scenarios such as deceased members and those not having Aadhaar number.

In a nutshell

Simplified Process Based on Member Classification:

The Joint Declaration process is now categorized into three types, mainly based on Aadhaar-UAN status.

Category A: UAN linked to Aadhaar from 1st Oct 2017 - requests can be made online.

Category B: UAN linked with Aadhaar before 1st Oct 2017 and UIDAI validated - requests can be made online.

Category C: Members without Aadhaar or UAN, or deceased members - requests must be filed physically.

Who can make the changes:

The execution of changes to personal details (e.g., Name, DOB, Gender) and service details (date of joining, date of exit and reason for leaving) is now defined for each category for each of the details.

While most changes can be made directly by employees falling under Category A without the need to upload a document, other categories require action by employer and additional levels within PF office such as Dealing Assistant, Accounts Officer, Assistant RPFC.

Document requirements:

The notification lists down documents required for each type of change sought by the member / employer.

Facility to upload documents via Digilocker would be introduced shortly. This is to facilitate quicker processing. If Digilocker is not available, a single PDF containing all required documents can be uploaded. While only one document per change will be required for Digilocker, two documents for each change is needed otherwise.

Requests for non-Aadhaar, Deceased Members and closed establishments:

In case of deceased members or members without Aadhaar or establishments which have been closed, employers can now file Joint Declaration requests online, by uploading the physical JD for verification.

Aadhaar data matching with UAN requirement has been dispensed with for this category.

Physical JD can be signed by one of the eligible claimants, in case of deceased members.

Scroll down to read the detailed alert

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Highlights of the circular issued by the EPFO on simplification of joint declaration process.

- The Joint Declaration process has been simplified into three categories based on member's Aadhaar-UAN linking status:
  - Category A: Members with UAN linked to Aadhaar after 1st Oct 2017 – these members shall submit requests online.
  - Category B: Members with UAN linked to Aadhaar before 1st Oct 2017 and where the data has validated by UIDAI shall also submit requests online.
  - Category C: Members without Aadhaar or UAN, or deceased members or closed establishments – JD would need to be filed physically.
- The new execution levels define instances where changes to member details (Name, DOB, Gender, etc.) may be done by members of Category A directly, without the need to upload any documents. For Category B and Category C, the employer and / or PF authorities would be involved in making / approving the changes.
- The process allows for document submission via Digilocker (which would be introduced shortly) wherever possible. If Digilocker is not available, members can upload a single PDF containing all required documents.
- If Digilocker is used, only one document is required per parameter; otherwise, two documents are necessary.
- If the employees can themselves update their details (e.g., changing personal information), no documents will need to be uploaded
- In cases where members cannot file Joint Declaration requests online, employers can now submit these requests on behalf of the employee, including for deceased members. Aadhaar matching is also waived for this category.
- For deceased members, those without Aadhaar and closed establishments, the physical Joint Declaration request can be submitted. In case of deceased members, the JD can be signed by any claimant (family member or legal heir).
- Closed establishments can submit physical Joint Declaration requests, duly attested by authorized authorities, along with the necessary documents.
- Format of physical Joint Declaration is also provided as part of the circular.

Comments:

The simplification of the Joint Declaration process is a positive step toward improving efficiency and accessibility. Considering that EPFO database holds details of membership totalling more than 73 million, simplification of the joint declaration process paves the way for more efficient workflow, especially for requests involving deceased members or members with missing details By categorizing members based on their UAN and Aadhaar status, and introducing Digilocker for document submission, the process becomes more streamlined and digitized. Allowing employers to file requests for deceased members and reducing documentation requirements, further eases the burden on claimants. The updates to the Joint Declaration process aim to reduce the paperwork and processing time for both employees and employers. Overall, these changes should lead to faster processing times and better support for both employers and members, enhancing overall satisfaction with the system.

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