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EPFO revises application form for Certificate of Coverage

Issue no: GES/22/2017

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Background

- India currently has Social Security Agreements (SSA) with 18 countries which are operational.
- One of the most significant benefits available under the SSAs is “detachment” i.e. exemption from specified social security contributions in the host country, provided home country social security contributions are continued. Employees who are deputed to SSA countries need to obtain a Certificate of Coverage (CoC) from the Employees’ Provident Fund Organisation (EPFO).
- Hitherto, application for CoC was required to be made in country specific formats with employer and employee providing a joint undertaking.
- Through its circular dated June 30, 2017 the EPFO has notified a revised form keeping in view the new CoC application software being developed by EPFO.

Changes in the application form

- The revised form for CoC will be applicable for all Indian passport holders going to work in countries with which India has entered into or will enter into an SSA.
- UAN number, Aadhaar number and e-mail Id/contact numbers of employees and employers are required to be indicated in the revised application form.
- Further, employer and employee are required to provide a joint undertaking confirming that:
 - The employer shall continue to contribute in respect of this employee during the period of posting during which time the employer-employee relationship shall be maintained;
 - The employer will also inform the EPFO about any change in employment status/secondment of the posted employee during the currency of the certificate;
 - Employee shall inform EPFO of any loss/theft of the certificate;
 - Employee and employer shall be jointly and separately responsible for the misuse of the CoC.

The application form also indicates that the revised COC application form needs to be scanned and uploaded while the online form has to be digitally signed by the employer.

Comments

Dispensing with the requirement to declare that “there is no employer-employee relationship with the overseas entity” is a welcome measure. This was a mandatory requirement as per the CoC application form for most countries and companies were finding this a challenge since local employment contracts were required for issue of work permit in many countries. Introducing a uniform application form across various SSAs would ease the process of application.

Source

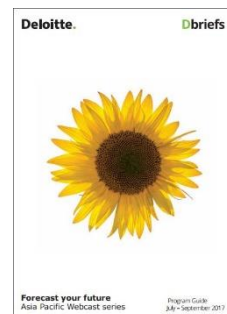
File No. IWU/731) / Application for COC/6057 dated June 30, 2017

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