



## Employees' Provident Fund Organisation issues revised Certificate of Coverage application for Indian workers

### Background

The Government of India (GOI) has made fundamental changes in the Employees' Provident Funds Scheme, 1952 (EPFS) and Employees' Pension Scheme, 1995 (EPS) in October 2008 by bringing International Workers (IWs) under the purview of the Indian social security regime.

India has signed several Social Security Agreements (SSAs) with other countries with a view to obtain an exemption from a contribution towards social security in the host countries for outbound employees, provided that they contribute to social security in India. To obtain this exemption, an outbound employee requires a Certificate of Coverage (COC) from the designated agency, the Employees' Provident Fund Organisation (EPFO), which serves as a proof of social security contribution in India.

The EPFO had revised the COC application earlier in March and April 2014 via circulars<sup>1</sup>.

Recently, EPFO has issued a circular<sup>2</sup> with regards to the revised COC application for Indian workers (holding an Indian passport) going to work in countries with which India has an SSA.

<sup>1</sup> EPFO Circular [http://www.epfindia.com/site\\_docs/PDFs/Circulars/Y2013-2014/IWU\\_COC\\_Revised\\_27300.pdf](http://www.epfindia.com/site_docs/PDFs/Circulars/Y2013-2014/IWU_COC_Revised_27300.pdf)

EPFO Circular [http://www.epfindia.com/site\\_docs/PDFs/Circulars/Y2014-2015/IWU\\_COC\\_Form\\_1311.pdf](http://www.epfindia.com/site_docs/PDFs/Circulars/Y2014-2015/IWU_COC_Form_1311.pdf)

<sup>2</sup> EPFO Circular [http://www.epfindia.com/site\\_docs/PDFs/Circulars/Y2017-2018/IWU\\_Application\\_COC\\_6057.pdf](http://www.epfindia.com/site_docs/PDFs/Circulars/Y2017-2018/IWU_Application_COC_6057.pdf)

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### Highlights of the circular

- The COC application has been revised into a single form keeping in view the new COC application software which is being developed by EPFO.
- The revised COC application has introduced the following details to be furnished in the application:
  - Universal Account Number (UAN) of the employee
  - Aadhaar Number of the employee
  - Contact details of the employee and the employer in India and abroad
- Further, the undertakings mentioned in the earlier COC application format has been replaced with one consolidated undertaking which is as under:

*"The employer shall continue to contribute in respect of this employee in India during the period of posting abroad; during which time the employer- employee relationship shall be maintained. The employer shall inform EPFO about any change in the employment status/ secondment of the posted employee during the currency of this certificate. The employee shall inform EPFO, about any loss/ theft of this Certificate. The employee and employer shall be jointly and separately responsible for the misuse of any kind, of the Certificate of Coverage if any."*

As per the application instructions appended along with circular, the revised COC application form is required to be scanned, uploaded and digitally signed by the employer.

## Our comments

The revised COC application for Indian workers (holding an Indian passport) is a welcome step in the direction of streamlining the administrative process to obtain benefits under the Social Security Agreements.



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