

KEMENTERIAN PERDAGANGAN DALAM NEGERI DAN KOS SARA HIDUP





# EMPLOYER STATUTORY OBLIGATIONS 2023 (UNDER EPF, SOCSO, EIS, HRD CORP AND INCOME TAX 1967)

# **COURSE INTRODUCTION**

It is the duty of every employer and every self-employed person to ensure, as far as is practicable, the safety, health and welfare at work of all his employees. As an employer, it is an obligation to ensure that its employees get the provisions that have been provided under the legislations in Malaysia. This course will cover latest information on employers' obligations and benefits in perspective of EPF, SOCSO, human resource and taxation statutory obligations.

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### **COURSE CONTENTS**

# Fulfilling Your Obligation as An Employer under Employees Provident Fund (EPF)

As an employer, your responsibilities include paying EPF contributions in respect of any person you have engaged to work under a Contract of Service or Apprenticeship. You have to ensure accurate monthly contributions are deducted from your employees' salary and remitted to EPF. In this session you will learn your responsibilities in relation to registration, contribution, e-caruman, e-CTML, compliance and enforcement, update and maintenance of records.

# Employers' Obligations under Social Security Organization (SOCSO): Social Security

SOCSO was mandated to administer and enforce the Employees' Social Security Act 1969 (Act 4) and Employment Insurance System Act 2017 (Act 800). The Employment Injury Scheme and the Invalidity Scheme under Act 4 allow SOCSO to provide free medical treatment, facility for physical or vocational rehabilitation, and financial assistance to employees if the accidents or diseases have reduced their abilities to work or rendered them incapacitated. If an employee dies, his/her dependents are provided for financially through pensions. The Employment Insurance System (EIS) was established on 1st January 2018 to provide income replacement for Insured Persons (IP) who have lost their jobs. Through this session, participants will learn more about the employer's obligation to contribute to SOCSO and how to get the above assistance?

# Employers' Obligations under Human Resource Development Corporation (HRD Corp)

HRD Corp (Pembangunan Sumber Manusia Berhad) was established in 1993 and is a dynamic organisation under the purview of Ministry of Human Resources (MoHR). Governed by the Pembangunan Sumber Manusia Berhad Act 2001 (PSMB Act 2001), HRD Corp has been accorded the mandate by the Government of Malaysia to catalyse the development of a competent local workforce who will contribute towards Malaysia's vision of becoming a developed and high-income economy. This session will explain the benefits of being a registered employer under HRD Corp as well as compliance and coverage of PSMB Act 2001 to all employers.

### **Employers' Tax Statutory Obligations in 2023**

Did you know that as an employer, you are responsible for the taxes of your employees? If you are providing benefits or allowances in your employee's salary package, there are different tax treatments that employers need to be aware of as well. Under the Income Tax Act 1967, employers have certain obligations regarding their employees, and if these obligations are not complied with, the employer could be subject to penalties and in some cases, even imprisonment. This session aims to guide participants on their employer tax obligations and the different tax treatments pertaining to the various benefits given to employees under the Income Tax Act 1967.

### **COURSE OBJECTIVES**

Participants will learn the importance of employers being compliant under EPF, SOCSO, HRD Corp and taxation. This course aims to update employers on the changes and latest developments on employers' statutory reporting and to understand the implications of employees' benefits.

### LEARNING OUTCOME

By attending this course, participants will be able to:

- Comply with the employers' requirements under EPF, SOCSO and income tax act.
- Understand the implications on employers and employee benefits.
- Understand the benefits of being a registered employer under HRD Corp as well as compliance and coverage of PSMB Act, 2001 to all employers.

### WHO SHOULD ATTEND

Employers, business owners, new start-up entities, company secretaries who advise the board on these matters, HR staff, staff in charge of payroll and anyone who is keen to learn on this subject.

# **ABOUT THE TRAINERS**

- IZYAN LIANA BINTI MD ISA, Retirement Advisory Service, Employees Provident Fund (EPF)
- FADLINA BINTI ADAM, Employment Services Department, Social Security Organization (SOCSO)
- **MD SHARIZAL BIN CHE DERIS**, Senior Vice President (SVP) Customer Acquisition Department, Pembangunan Sumber Manusia Berhad (HRD Corp)
- **SANGEETHA BALAN**, Associate Director, Thannees Tax Consulting Services Sdn Bhd

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## **ADMINISTRATIVE DETAILS**



# **HOW TO REGISTER?**

STEP

Strictly via online registration at https://e-comtrac.ssm.com.my

# STEP

STEP

3

NEW USER (First Time Login)

- Click on SIGN UP
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in USERNAME and PASSWORD

# EXISTING USER of SSM EzBiz

• Key in USERNAME and PASSWORD

Online

• Click on SIGN IN

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information
- Click on Submit
- · Check participant's details
- Click on Submit Payment

**Note:** Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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# **TERMS & CONDITIONS FOR REGISTRATION OF TRAINING PROGRAMMES UNDER COMTRAC**

### **Payment Mode**

- All training programmes registrations MUST be applied through e-COMTRAC. Upon submitting the registration application, participant is deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

#### Webinar Access Link

- A notification e-mail with the webinar access link will be sent at least 24 hours before the commencement of the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

#### **Certificate of Attendance**

- Participant will be issued a Certificate of Attendance upon full attendance of the programme and payment is received.
- A participant is allowed to attend ONE programme per day to be eligible for certificate of attendance. Request for refund will not be entertained if you have registered for more than one programme per day.
- SSM will charge an administrative fee of RM30.00 per copy for any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc.

#### **Cancellation / Absent**

- No refund will be given for participant who failed to attend the programme.
- Replacing registered participant is not allowed.

#### Transfer

Transfer of registration fee to another training programme is not allowed.

#### **Personal Data Protection Notice**

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

#### **Human Resources Development Corporation**

Suruhanjaya Syarikat Malaysia is registered as a training provider with HRD Corp under GOV1000117857. This training is claimable under SBL Scheme (employer needs to apply for grant at least one day before the commencement of training).

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### COMPANIES COMMISSION OF MALAYSIA TRAINING ACADEMY & KNOWLEDGE MANAGEMENT DIVISION

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