


# 薪资计算及管理

## 依据最新最低薪金制及雇用法令修正案

## PAYROLL COMPUTATION AND ADMINISTRATION

*In compliance with the Latest Minimum Wage Order and Employment (Amendments) Act, 2022*

**21/03/2023, 9am - 5pm @ ZOOM**

## COURSE OBJECTIVE

At the end of the program, participants are able to:

- Understand the requirements of the Employment 1955 in relation to payroll computation
- Implement and practice payroll within the legal requirements
- Expose to the latest amendments of the Acts
- Identify the perimeter and rights of an employer / employee

**讲师：**

**Brian Wee**

- 马来西亚人力资源发展部认证讲师及人力资源顾问
- 超过30年经验的企业培训及咨询

**RM385/ pax**

**Click to Register**

**Contact Us** 012-6062738 sales@its1998.com www.skillup.com.my

## *COURSE INTRODUCTION*

Payroll preparation is one of the many important administrative functions of an organization. To carry out such a function effectively and efficiently, the personnel involved must acquire a thorough understanding of many of the associated issues in The Employment Act 1955 such as definition of wages, working hours, overtime calculation, statutory deduction etc in order to comply with the Act. In addition, the personnel involved must also understand the necessary deduction under the EPF & SOCSO legislations as well as The Income Tax Act 1967.

This one day course will impact the necessary skills and competencies to the participants after attending the course. The course leader is a professional with years of hand on experience in the relevant areas which the participants will find it useful, beneficial and practical.

## *COURSE CONTENT*

**Module 1: Compliance to The Employment Act 1955**

- Categories of employees covered by the Act
- The definition of Wages
- Wages under Minimum Wage Order 2022
- The definition of Normal Hours of Work
- The definition of overtime
- Maximum hours of overtime permitted
- Definition of Ordinary Rate of Pay (ORP) and Hourly Rate of Pay (HRP)

**Module 2: Annual Leave Entitlement**

- Computation of annual leave entitlement
- Computation of accrued & Pro rata leaves

**Module 3: Other Types of Leave & Payment**

- Non paid Leave
- Emergency Leave
- Absent without pay
- Maternity payment
- Termination Payment
- Unutilized Maternity Benefit
- Others, if any

**Module 4: Sick Leave Entitlement**

- Computation/Recording of Sick Leave
- Sick leave/Hospitalization permitted per year

## *COURSE CONTENT (CON'T)*

**Module 5: Calculation of Rate of Pay**

- Calculation of rate of pay for monthly, weekly, daily or piece rated employees
- Calculation of salaries for an incomplete month's service
- Calculation of hourly rate of pay
- **Formula calculating for incomplete month under new Section of Employment (Amendments) Act, 2022**

**Module 6: Calculation of Overtime**

- Calculation of rate payable after normal working hours during a normal working day
- Calculation for work done on a rest day/public holiday
- Work performed before the normal hours of work

**Module 7: Compliance to EPF, SOCSO Act & EIS**

- Statutory Contribution of EPF, SOCSO & EIS
- Latest changes
  **- Increase cap from RM4,000 to RM5,000 under Budget and Passing of Parliament of Malaysia for SOCSO contribution**

**Module 8: Understanding of PCB (Potongan Cukai Berjadual)**

- Mechanism and Framework
- Categories of employee subject to PCB
- Different types of prescribed form (e.g. TP, CP etc.)
- Allowable deduction & rebates

## *TARGET AUDIENCE*

Payroll Executives, Payroll supervisors, Payroll Assistants, Payroll Clerks and any other personnel involved in payroll preparation.

## *COURSE METHODOLOGY*

Lecture, Coaching, Case Studies and practical payroll computation exercises.

## *MEDIUM OF INSTRUCTION*

Mandarin