

ADMINISTRATION

RM 2,600













MODULE OVERVIEW

Payroll is an organisation's financial records of employees' payments, bonuses, and deductions. An organisation's management is expected to adhere to the latest statutory obligations as they are subjected to law and regulations. Effective and efficient payroll management ensures payslips are properly prepared, salaries are paid, and statutory returns completed. Apart from Employment Terms and Conditions, this programme will also highlight to participants the computation of EPF, SOCSO, EIS, HRD levy contributions and income tax deductions in compliance with the legal requirements in Malaysia. In addition, the Malaysian payroll system, up-keeping of payroll system and other statutory requirements will also be covered.

TARGETED PARTICIPANTS

Finance Managers/Accountants Finance/Accounts Executives Human Resource Managers/Executives Administration Personnel Managers/Executives Payroll Executives Anyone who's responsible for payroll processing



METHOD OF TRAINING

- Highly interactive, you will learn via PowerPoint presentations:
- Presentations, groups discussion and worksheets
- Highly practical and experiential learning examples
- Lively discussions and informative Q&A sessions
- Highly informative and practical course notes for reference.



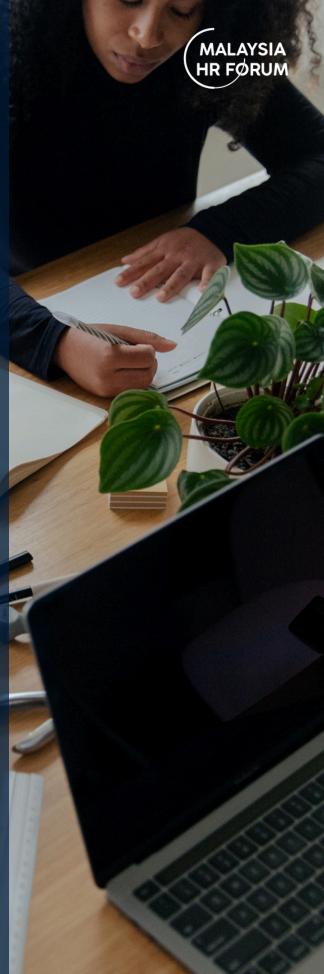
LEARNING OUTCOMES

At the end the workshop, the participants are able to:

- Learn how to calculate pay based on employment terms and conditions according to the Employment Act 1955
- Understand the termination and lay-off benefits and their computation.
- Understand the computation of EPF, SOCSO, EIS, HRD levy contributions and income tax deduction.
- Understand in detail the background and benefits of EPF, SOCSO, EIS, HRD levy contributions and income tax deduction.
- Learn how to set up the payroll system and up- keeping of payroll system.
- To understand what the year-end reports and statutory requirements are.

DURATION

2 Days











CONTENTS | DAY 1 | 9 AM - 5 PM

Module 1: Definition of Payroll

Module 2: Terms & Conditions

- The Background
- Definitions
- Casual Workers
- Temporary Employees
- Salary for Incomplete Months
- Ordinary Rate of Pay
- Notice Period and Termination
- Payment of Wages
- Annual Bonus
- Deduction from Wages

- Advance to Employees
- Pregnancy and Maternity
- Paternity Leave
- Rest Day, Work on Rest Day
- Hours of Work
- Shift Work
- Holidays
- Annual Leaves
- Sick & Hospitalisation Leaves

Module 3: Application of Employment Act

Module 4: Part Time Employees

- Background
- Hours of Work
- Normal Overtime
- Public Holidays
- Overtime of Public Holidays

Module 5: Part Time Employees

- Annual Leaves
- Sick Leaves
- Rest Day
- Rest Day Overtime
- Casual Employees

Module 6: Application of Employment Related Calculations

Module 7: Termination & Lay-Off Benefits

Module 8: Application of Termination & Lay Off Benefits









CONTENTS | DAY 2 | 9 AM - 5 PM

Module 9: Employees Provident Fund (EPF)

- Background
- Obligations on Employers and Employees
- Rate of Monthly Contributions

Module 10: Social Security Organisations (SOCSO)

- Background
- 1st and 2nd categories SOCSO Contributions
- Foreign Employees

Module 11: Employees Insurance System (EIS)

- Background
- Application of EIS and Registrations
- Contributions

Module 12: Human Resources Development Corporation (HRDCORP)

- Background
- Rate of HRD Levy
- Application of HRD Corp

Module 13: Income Tax Deductions

- Background
- Employees' Residence Status
- Employee Category
- Definition of Remuneration in the Income Tax context
- Benefits-in-Kind (BIK)
- Value of Living Accommodation (VOLA)
- Allowable Deductions and Rebates under Income Tax Act

- Compulsory Deductions
- Optional Deductions
- Optional Rebates
- New Hires in the Company
- Additional Remuneration Formula
- Compensation for Loss of **Employment**
- Additional information on the Monthly Tax Deduction (MTD/PCB)

Module 14: Employer's Responsibilities Section 83 Income Tax Act 1967

Module 15: Setting Up Payroll System and Up-Keeping

Year End Reports and Statutory Requirements



