



EMPLOYERS' CIRCULAR NO. 3 YEAR 2024

EMPLOYEES' SOCIAL SECURITY ACT 1969 (ACT 4) AND EMPLOYMENT INSURANCE SYSTEM ACT 2017 (ACT 800)

INCREMENT OF THE WAGE CEILING FOR MONTHLY CONTRIBUTIONS FROM RM5,000 TO RM6,000

1. INTRODUCTION

The Employees' Social Security Act 1969 and the Employment Insurance System Act 2017 have been amended respectively as published in the *Gazette* Act A1724 and Act A1725 by increasing the wage ceiling for contributions from RM5,000 to RM6,000 a month. The amendment is **effective from 1st October 2024**.

2. PURPOSE

The purpose of this Circular is to provide information and clarification to the employers on the amendment and its method of implementation.

3. EXPLANATION

3.1 With effect from **1st October 2024**, under the Employees' Social Security Act 1969 dan the Employment Insurance Act 2017 :-

All employees employed under a contract of service or apprenticeship shall be registered and contribute to PERKESO subject to the ceiling limit based on the salary of RM6,000 a month.

- 3.2 Consequently, the number of salary groups for the purpose of contribution payment has been increased from fifty-five (55) to sixty-five (65) salary groups.
- 3.3 Accordingly, the contributions for the month of October 2024 for employees who earn more than RM5,000 to RM6,000 a month, the contribution shall be in accordance with the additional contribution rates. The contribution for the month of October 2024 shall be paid latest by 15 November 2024.
- 3.4 For employees whose wages are more than RM6,000 a month, the contribution rate shall be in the salary group of RM6,000 a month.
- 3.5 There are two (2) types of contributions involved under Act 4, namely :-
- a) Contributions of the FIRST CATEGORY, which is payable for employees who have not attained the age of 60, are for the protection under both schemes, namely the Employment Injury Scheme and the Invalidity Scheme; or
 - b) Contributions of the SECOND CATEGORY, which is payable for employees who have attained 60 years of age and new employees who are 55 years of age without prior contributions, for protection under the Employment Injury Scheme only.
- 3.6 Under Act 800, only employees aged 18 and until attained the age of 60 years old are required to contribute. While employees who have never registered and contributed after attaining 57 years old are not eligible to contribute under Act 800.
- 3.7 **The Contribution Schedule of Act 4 and Act 800 in Appendix 1** shall be used to ensure the type of contributions that must be paid according to the actual salary group received by the employee.

3.8 The increase in the wage ceiling for contributions from RM5,000 to RM6,000 a month will lead to the increase of benefit payments for workers suffered from employment injury / invalidity under Act 4 or loss of employment under Act 800.

4. DIRECTIVE TO EMPLOYERS

For record and inspection, all employers are required to standardize the disclosure of PERKESO contribution deduction for both Acts in the Employee Payroll Statement / Payslip as follows :-

- i. PERKESO Contribution - Act 4
- ii. PERKESO Contribution - Act 800

5. INQUIRY

Any inquiries regarding this Circular, should be forwarded to our officers at Careline PERKESO 1-300-22-8000 OR visit our website www.perkeso.gov.my OR e-mail to perkeso@perkeso.gov.my OR visit the nearest PERKESO office.

Thank you.

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

"Pekerja Kesuma Bangsa"


(DATO' SRI DR. MOHAMMED AZMAN BIN AZIZ MOHAMMED)
Group Chief Executive Officer
Pertubuhan Keselamatan Sosial

1st October 2024

"PERKESO ITU PRIHATIN, PRIHATIN ITU PERKESO"

THIRD SCHEDULE : EMPLOYEES' SOCIAL SECURITY ACT (ACT 4)

No.	Monthly Wages	(First Category) Invalidity and Employment Injury			(Second Category) Employment Injury Only
		Employer's Contribution	Employee's Contribution	Total	Employer's Contribution Only
1.	Wages up to RM30	40 sen	10 sen	50 sen	30 sen
2.	When wages exceed RM30 but not exceed RM50	70 sen	20 sen	90 sen	50 sen
3.	When wages exceed RM50 but not exceed RM70	RM1.10	30 sen	RM1.40	80 sen
4.	When wages exceed RM70 but not exceed RM100	RM1.50	40 sen	RM1.90	RM1.10
5.	When wages exceed RM100 but not exceed RM140	RM2.10	60 sen	RM2.70	RM1.50
6.	When wages exceed RM140 but not exceed RM200	RM2.95	85 sen	RM3.80	RM2.10
7.	When wages exceed RM200 but not exceed RM300	RM4.35	RM1.25	RM5.60	RM3.10
8.	When wages exceed RM300 but not exceed RM400	RM6.15	RM1.75	RM7.90	RM4.40
9.	When wages exceed RM400 but not exceed RM500	RM7.85	RM2.25	RM10.10	RM5.60
10.	When wages exceed RM500 but not exceed RM600	RM9.65	RM2.75	RM12.40	RM6.90
11.	When wages exceed RM600 but not exceed RM700	RM11.35	RM3.25	RM14.60	RM8.10
12.	When wages exceed RM700 but not exceed RM800	RM13.15	RM3.75	RM16.90	RM9.40
13.	When wages exceed RM800 but not exceed RM900	RM14.85	RM4.25	RM19.10	RM10.60
14.	When wages exceed RM900 but not exceed RM1,000	RM16.65	RM4.75	RM21.40	RM11.90
15.	When wages exceed RM1,000 but not exceed RM1,100	RM18.35	RM5.25	RM23.60	RM13.10

No.	Monthly Wages	(First Category) Invalidity and Employment Injury			(Second Category) Employment Injury Only
		Employer's Contribution	Employee's Contribution	Total	Employer's Contribution Only
16.	When wages exceed RM1,100 but not exceed RM1,200	RM20.15	RM5.75	RM25.90	RM14.40
17.	When wages exceed RM1,200 but not exceed RM1,300	RM21.85	RM6.25	RM28.10	RM15.60
18.	When wages exceed RM1,300 but not exceed RM1,400	RM23.65	RM6.75	RM30.40	RM16.90
19.	When wages exceed RM1,400 but not exceed RM1,500	RM25.35	RM7.25	RM32.60	RM18.10
20.	When wages exceed RM1,500 but not exceed RM1,600	RM27.15	RM7.75	RM34.90	RM19.40
21.	When wages exceed RM1,600 but not exceed RM1,700	RM28.85	RM8.25	RM37.10	RM20.60
22.	When wages exceed RM1,700 but not exceed RM1,800	RM30.65	RM8.75	RM39.40	RM21.90
23.	When wages exceed RM1,800 but not exceed RM1,900	RM32.35	RM9.25	RM41.60	RM23.10
24.	When wages exceed RM1,900 but not exceed RM2,000	RM34.15	RM9.75	RM43.90	RM24.40
25.	When wages exceed RM2,000 but not exceed RM2,100	RM35.85	RM10.25	RM46.10	RM25.60
26.	When wages exceed RM2,100 but not exceed RM2,200	RM37.65	RM10.75	RM48.40	RM26.90
27.	When wages exceed RM2,200 but not exceed RM2,300	RM39.35	RM11.25	RM50.60	RM28.10
28.	When wages exceed RM2,300 but not exceed RM2,400	RM41.15	RM11.75	RM52.90	RM29.40
29.	When wages exceed RM2,400 but not exceed RM2,500	RM42.85	RM12.25	RM55.10	RM30.60
30.	When wages exceed RM2,500 but not exceed RM2,600	RM44.65	RM12.75	RM57.40	RM31.90
31.	When wages exceed RM2,600 but not exceed RM2,700	RM46.35	RM13.25	RM59.60	RM33.10

No.	Monthly Wages	(First Category) Invalidity and Employment Injury			(Second Category) Employment Injury Only
		Employer's Contribution	Employee's Contribution	Total	Employer's Contribution Only
32.	When wages exceed RM2,700 but not exceed RM2,800	RM48.15	RM13.75	RM61.90	RM34.40
33.	When wages exceed RM2,800 but not exceed RM2,900	RM49.85	RM14.25	RM64.10	RM35.60
34.	When wages exceed RM2,900 but not exceed RM3,000	RM51.65	RM14.75	RM66.40	RM36.90
35.	When wages exceed RM3,000 but not exceed RM3,100	RM53.35	RM15.25	RM68.60	RM38.10
36.	When wages exceed RM3,100 but not exceed RM3,200	RM55.15	RM15.75	RM70.90	RM39.40
37.	When wages exceed RM3,200 but not exceed RM3,300	RM56.85	RM16.25	RM73.10	RM40.60
38.	When wages exceed RM3,300 but not exceed RM3,400	RM58.65	RM16.75	RM75.40	RM41.90
39.	When wages exceed RM3,400 but not exceed RM3,500	RM60.35	RM17.25	RM77.60	RM43.10
40.	When wages exceed RM3,500 but not exceed RM3,600	RM62.15	RM17.75	RM79.90	RM44.40
41.	When wages exceed RM3,600 but not exceed RM3,700	RM63.85	RM18.25	RM82.10	RM45.60
42.	When wages exceed RM3,700 but not exceed RM3,800	RM65.65	RM18.75	RM84.40	RM46.90
43.	When wages exceed RM3,800 but not exceed RM3,900	RM67.35	RM19.25	RM86.60	RM48.10
44.	When wages exceed RM3,900 but not exceed RM4,000	RM69.15	RM19.75	RM88.90	RM49.40
45.	When wages exceed RM4,000 but not exceed RM4,100	RM70.85	RM20.25	RM91.10	RM50.60
46.	When wages exceed RM4,100 but not exceed RM4,200	RM72.65	RM20.75	RM93.40	RM51.90
47.	When wages exceed RM4,200 but not exceed RM4,300	RM74.35	RM21.25	RM95.60	RM53.10

No.	Monthly Wages	(First Category) Invalidity and Employment Injury			(Second Category) Employment Injury Only
		Employer's Contribution	Employee's Contribution	Total	Employer's Contribution Only
48.	When wages exceed RM4,300 but not exceed RM4,400	RM76.15	RM21.75	RM97.90	RM54.40
49.	When wages exceed RM4,400 but not exceed RM4,500	RM77.85	RM22.25	RM100.10	RM55.60
50.	When wages exceed RM4,500 but not exceed RM4,600	RM79.65	RM22.75	RM102.40	RM56.90
51.	When wages exceed RM4,600 but not exceed RM4,700	RM81.35	RM23.25	RM104.60	RM58.10
52.	When wages exceed RM4,700 but not exceed RM4,800	RM83.15	RM23.75	RM106.90	RM59.40
53.	When wages exceed RM4,800 but not exceed RM4,900	RM84.85	RM24.25	RM109.10	RM60.60
54.	When wages exceed RM4,900 but not exceed RM5,000	RM86.65	RM24.75	RM111.40	RM61.90
55.	When wages exceed RM5,000 but not exceed RM5,100	RM88.35	RM25.25	RM113.60	RM63.10
56.	When wages exceed RM5,100 but not exceed RM5,200	RM90.15	RM25.75	RM115.90	RM64.40
57.	When wages exceed RM5,200 but not exceed RM5,300	RM91.85	RM26.25	RM118.10	RM65.60
58.	When wages exceed RM5,300 but not exceed RM5,400	RM93.65	RM26.75	RM120.40	RM66.90
59.	When wages exceed RM5,400 but not exceed RM5,500	RM95.35	RM27.25	RM122.60	RM68.10
60.	When wages exceed RM5,500 but not exceed RM5,600	RM97.15	RM27.75	RM124.90	RM69.40
61.	When wages exceed RM5,600 but not exceed RM5,700	RM98.85	RM28.25	RM127.10	RM70.60
62.	When wages exceed RM5,700 but not exceed RM5,800	RM100.65	RM28.75	RM129.40	RM71.90
63.	When wages exceed RM5,800 but not exceed RM5,900	RM102.35	RM29.25	RM131.60	RM73.10
64.	When wages exceed RM5,900 but not exceed RM6,000	RM104.15	RM29.75	RM133.90	RM74.40
65.	When wages exceed RM6,000	RM104.15	RM29.75	RM133.90	RM74.40

SECOND SCHEDULE : EMPLOYMENT INSURANCE SYSTEM ACT (ACT 800)

No.	Monthly Wages	Employer's Contribution	Employee's Contribution	Total
1.	Wages up to RM30.....	5 sen	5 sen	10 sen
2.	When wages exceed RM30 but not exceed RM50	10 sen	10 sen	20 sen
3.	When wages exceed RM50 but not exceed RM70	15 sen	15 sen	30 sen
4.	When wages exceed RM70 but not exceed RM100	20 sen	20 sen	40 sen
5.	When wages exceed RM100 but not exceed RM140	25 sen	25 sen	50 sen
6.	When wages exceed RM140 but not exceed RM200	35 sen	35 sen	70 sen
7.	When wages exceed RM200 but not exceed RM300	50 sen	50 sen	RM1.00
8.	When wages exceed RM300 but not exceed RM400	70 sen	70 sen	RM1.40
9.	When wages exceed RM400 but not exceed RM500	90 sen	90 sen	RM1.80
10.	When wages exceed RM500 but not exceed RM600	RM1.10	RM1.10	RM2.20
11.	When wages exceed RM600 but not exceed RM700	RM1.30	RM1.30	RM2.60
12.	When wages exceed RM700 but not exceed RM800	RM1.50	RM1.50	RM3.00
13.	When wages exceed RM800 but not exceed RM900	RM1.70	RM1.70	RM3.40
14.	When wages exceed RM900 but not exceed RM1,000	RM1.90	RM1.90	RM3.80
15.	When wages exceed RM1,000 but not exceed RM1,100	RM2.10	RM2.10	RM4.20
16.	When wages exceed RM1,100 but not exceed RM1,200	RM2.30	RM2.30	RM4.60
17.	When wages exceed RM1,200 but not exceed RM1,300	RM2.50	RM2.50	RM5.00
18.	When wages exceed RM1,300 but not exceed RM1,400	RM2.70	RM2.70	RM5.40

No.	Monthly Wages	Employer's Contribution	Employee's Contribution	Total
19.	When wages exceed RM1,400 but not exceed RM1,500	RM2.90	RM2.90	RM5.80
20.	When wages exceed RM1,500 but not exceed RM1,600	RM3.10	RM3.10	RM6.20
21.	When wages exceed RM1,600 but not exceed RM1,700	RM3.30	RM3.30	RM6.60
22.	When wages exceed RM1,700 but not exceed RM1,800	RM3.50	RM3.50	RM7.00
23.	When wages exceed RM1,800 but not exceed RM1,900	RM3.70	RM3.70	RM7.40
24.	When wages exceed RM1,900 but not exceed RM2,000	RM3.90	RM3.90	RM7.80
25.	When wages exceed RM2,000 but not exceed RM2,100	RM4.10	RM4.10	RM8.20
26.	When wages exceed RM2,100 but not exceed RM2,200	RM4.30	RM4.30	RM8.60
27.	When wages exceed RM2,200 but not exceed RM2,300	RM4.50	RM4.50	RM9.00
28.	When wages exceed RM2,300 but not exceed RM2,400	RM4.70	RM4.70	RM9.40
29.	When wages exceed RM2,400 but not exceed RM2,500	RM4.90	RM4.90	RM9.80
30.	When wages exceed RM2,500 but not exceed RM2,600	RM5.10	RM5.10	RM10.20
31.	When wages exceed RM2,600 but not exceed RM2,700	RM5.30	RM5.30	RM10.60
32.	When wages exceed RM2,700 but not exceed RM2,800	RM5.50	RM5.50	RM11.00
33.	When wages exceed RM2,800 but not exceed RM2,900	RM5.70	RM5.70	RM11.40
34.	When wages exceed RM2,900 but not exceed RM3,000	RM5.90	RM5.90	RM11.80
35.	When wages exceed RM3,000 but not exceed RM3,100	RM6.10	RM6.10	RM12.20
36.	When wages exceed RM3,100 but not exceed RM3,200	RM6.30	RM6.30	RM12.60
37.	When wages exceed RM3,200 but not exceed RM3,300	RM6.50	RM6.50	RM13.00

No.	Monthly Wages	Employer's Contribution	Employee's Contribution	Total
38.	When wages exceed RM3,300 but not exceed RM3,400	RM6.70	RM6.70	RM13.40
39.	When wages exceed RM3,400 but not exceed RM3,500	RM6.90	RM6.90	RM13.80
40.	When wages exceed RM3,500 but not exceed RM3,600	RM7.10	RM7.10	RM14.20
41.	When wages exceed RM3,600 but not exceed RM3,700	RM7.30	RM7.30	RM14.60
42.	When wages exceed RM3,700 but not exceed RM3,800	RM7.50	RM7.50	RM15.00
43.	When wages exceed RM3,800 but not exceed RM3,900	RM7.70	RM7.70	RM15.40
44.	When wages exceed RM3,900 but not exceed RM4,000	RM7.90	RM7.90	RM15.80
45.	When wages exceed RM4,000 but not exceed RM4,100	RM8.10	RM8.10	RM16.20
46.	When wages exceed RM4,100 but not exceed RM4,200	RM8.30	RM8.30	RM16.60
47.	When wages exceed RM4,200 but not exceed RM4,300	RM8.50	RM8.50	RM17.00
48.	When wages exceed RM4,300 but not exceed RM4,400	RM8.70	RM8.70	RM17.40
49.	When wages exceed RM4,400 but not exceed RM4,500	RM8.90	RM8.90	RM17.80
50.	When wages exceed RM4,500 but not exceed RM4,600	RM9.10	RM9.10	RM18.20
51.	When wages exceed RM4,600 but not exceed RM4,700	RM9.30	RM9.30	RM18.60
52.	When wages exceed RM4,700 but not exceed RM4,800	RM9.50	RM9.50	RM19.00
53.	When wages exceed RM4,800 but not exceed RM4,900	RM9.70	RM9.70	RM19.40
54.	When wages exceed RM4,900 but not exceed RM5,000	RM9.90	RM9.90	RM19.80

No.	Monthly Wages	Employer's Contribution	Employee's Contribution	Total
55.	When wages exceed RM5,000 but not exceed RM5,100	RM10.10	RM10.10	RM20.20
56.	When wages exceed RM5,100 but not exceed RM5,200	RM10.30	RM10.30	RM20.60
57.	When wages exceed RM5,200 but not exceed RM5,300	RM10.50	RM10.50	RM21.00
58.	When wages exceed RM5,300 but not exceed RM5,400	RM10.70	RM10.70	RM21.40
59.	When wages exceed RM5,400 but not exceed RM5,500	RM10.90	RM10.90	RM21.80
60.	When wages exceed RM5,500 but not exceed RM5,600	RM11.10	RM11.10	RM22.20
61.	When wages exceed RM5,600 but not exceed RM5,700	RM11.30	RM11.30	RM22.60
62.	When wages exceed RM5,700 but not exceed RM5,800	RM11.50	RM11.50	RM23.00
63.	When wages exceed RM5,800 but not exceed RM5,900	RM11.70	RM11.70	RM23.40
64.	When wages exceed RM5,900 but not exceed RM6,000	RM11.90	RM11.90	RM23.80
65.	When wages exceed RM6,000	RM11.90	RM11.90	RM23.80