



SOCIAL SECURITY ORGANISATION

EMPLOYER CIRCULAR NO. 2 YEAR 2024

EMPLOYEES' SOCIAL SECURITY ACT 1969 (ACT 4)

EXTENSION OF INVALIDITY SCHEME COVERAGE TO FOREIGN WORKERS

1. PURPOSE

The purpose of this circular is to inform the obligation of employers who are employing **foreign workers**, including expatriates and foreign domestic workers, to ensure their foreign workers are covered under the **Invalidity Scheme** through the provision under the Employees' Social Security Act 1969 (Act 4) effective **1 July 2024**.

2. BACKGROUND

2.1 The extension of the Invalidity Scheme coverage to foreign workers under Act 4 is effective from 1 July 2024 through the following Government Gazette:

- i. Employees' Social Security (Amendment of First Schedule) Order 2024 – [P.U.(A) 180/2024];
- ii. Employees' Social Security (Exemption of Benefit For Foreign Worker) Notification 2024 – [P.U.(B) 240/2024]; and
- iii. Employees' Social Security (Amount of Funeral Benefit) (Amendment) (No.2) Regulations 2024 – [P.U.(A) 181/2024].

2.2 “Foreign worker” covered under Act 4 is a foreign worker who possess a valid pass or permit issued by the Director General of Immigration for the purpose of working in Malaysia.

3. EFFECTIVE DATE OF IMPLEMENTATION

3.1 All foreign workers who are employed by employers **SHALL** contribute to PERKESO under the Invalidity Scheme effective 1 July 2024.

4. APPLICABILITY

4.1 All employers employing foreign workers who possess a valid pass or permit issued by the Director General of Immigration for the purpose of working in Malaysia.

5. PAYMENT OF INVALIDITY SCHEME CONTRIBUTION

5.1 With the coming into force of the Invalidity Scheme coverage for foreign workers, employers shall make the contribution payment based on the Contribution Rate (Appendix 1 – Third Schedule) for the employer’s share and foreign worker’s share as follows:

i. First Category Contribution (Employment Injury Scheme and Invalidity Scheme)

- For foreign workers who first enter the PERKESO scheme or contributing for the first time under the age of 55 years old; and

ii. Second Category Contribution (Employment Injury Scheme)

- Foreign workers who have reached 55 years old when they first enter the PERKESO scheme; or
- Foreign workers who have reached 60 years old and are still working.

5.2 The contribution payment can made by employers online either through the ASSIST Portal or Internet Banking **starting the contribution month of July 2024.**

5.3 Contributions payable for any month shall be paid no later than the 15th day of each succeeding month.

5.4 The employer shall ensure that the deduction for the employer's share and foreign worker's share of contribution are stated in the payslip and must be given to the foreign worker.

6. SUBMISSION OF RECORDS FOR THE PURPOSE OF CONTRIBUTION PAYMENT

6.1 Submission of the foreign worker's records for contribution payment purpose shall be done online through **ASSIST PORTAL OR INTERNET BANKING** by using the Foreign Worker Social Security Number (**SSFW No. - 12 digits**) for foreign workers and expatriates or Foreign Domestic Worker Social Security Number (**SSFDW No. - 12 digits**) for foreign domestic workers.

7. ENQUIRY

For any enquiries, please contact PERKESO Customer Service at 1-300-22-8000 or visit PERKESO's official website at www.perkeso.gov.my or email to perkeso@perkeso.gov.my

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

"Pekerja Kesuma Bangsa"


(DATO SRI DR. MOHAMMED AZMAN BIN AZIZ MOHAMMED)

Group Chief Executive Officer
Social Security Organisation

Date : 1 July 2024

"PERKESO itu Prihatin, Prihatin itu PERKESO"

THIRD SCHEDULE: EMPLOYEES' SOCIAL SECURITY ACT 1969 (ACT 4)

NO.	MONTHLY WAGES	(FIRST CATEGORY) EMPLOYMENT INJURY & INVALIDITY			(SECOND CATEGORY) EMPLOYMENT INJURY ONLY
		EMPLOYER CONTRIBUTION	EMPLOYEE CONTRIBUTION	TOTAL CONTRIBUTION	CONTRIBUTION BY EMPLOYER ONLY
1.	Wages up to RM30	40 sen	10 sen	50 sen	30 sen
2.	When wages exceed RM30 but not RM50	70 sen	20 sen	90 sen	50 sen
3.	When wages exceed RM50 but not RM70	RM1.10	30 sen	RM1.40	80 sen
4.	When wages exceed RM70 but not RM100	RM1.50	40 sen	RM1.90	RM1.10
5.	When wages exceed RM100 but not RM140	RM2.10	60 sen	RM2.70	RM1.50
6.	When wages exceed RM140 but not RM200	RM2.95	85 sen	RM3.80	RM2.10
7.	When wages exceed RM200 but not RM300	RM4.35	RM1.25	RM5.60	RM3.10
8.	When wages exceed RM300 but not RM400	RM6.15	RM1.75	RM7.90	RM4.40
9.	When wages exceed RM400 but not RM500	RM7.85	RM2.25	RM10.10	RM5.60
10.	When wages exceed RM500 but not RM600	RM9.65	RM2.75	RM12.40	RM6.90
11.	When wages exceed RM600 but not RM700	RM11.35	RM3.25	RM14.60	RM8.10
12.	When wages exceed RM700 but not RM800	RM13.15	RM3.75	RM16.90	RM9.40
13.	When wages exceed RM800 but not RM900	RM14.85	RM4.25	RM19.10	RM10.60
14.	When wages exceed RM900 but not RM1,000	RM16.65	RM4.75	RM21.40	RM11.90
15.	When wages exceed RM1,000 but not RM1,100	RM18.35	RM5.25	RM23.60	RM13.10

APPENDIX 1

NO.	MONTHLY WAGES	(FIRST CATEGORY) EMPLOYMENT INJURY & INVALIDITY			(SECOND CATEGORY) EMPLOYMENT INJURY ONLY
		EMPLOYER CONTRIBUTION	EMPLOYEE CONTRIBUTION	TOTAL CONTRIBUTION	CONTRIBUTION BY EMPLOYER ONLY
16.	When wages exceed RM1,100 but not RM1,200	RM20.15	RM5.75	RM25.90	RM14.40
17.	When wages exceed RM1,200 but not RM1,300	RM21.85	RM6.25	RM28.10	RM15.60
18.	When wages exceed RM1,300 but not RM1,400	RM23.65	RM6.75	RM30.40	RM16.90
19.	When wages exceed RM1,400 but not RM1,500	RM25.35	RM7.25	RM32.60	RM18.10
20.	When wages exceed RM1,500 but not RM1,600	RM27.15	RM7.75	RM34.90	RM19.40
21.	When wages exceed RM1,600 but not RM1,700	RM28.85	RM8.25	RM37.10	RM20.60
22.	When wages exceed RM1,700 but not RM1,800	RM30.65	RM8.75	RM39.40	RM21.90
23.	When wages exceed RM1,800 but not RM1,900	RM32.35	RM9.25	RM41.60	RM23.10
24.	When wages exceed RM1,900 but not RM2,000	RM34.15	RM9.75	RM43.90	RM24.40
25.	When wages exceed RM2,000 but not RM2,100	RM35.85	RM10.25	RM46.10	RM25.60
26.	When wages exceed RM2,100 but not RM2,200	RM37.65	RM10.75	RM48.40	RM26.90
27.	When wages exceed RM2,200 but not RM2,300	RM39.35	RM11.25	RM50.60	RM28.10
28.	When wages exceed RM2,300 but not RM2,400	RM41.15	RM11.75	RM52.90	RM29.40
29.	When wages exceed RM2,400 but not RM2,500	RM42.85	RM12.25	RM55.10	RM30.60
30.	When wages exceed RM2,500 but not RM2,600	RM44.65	RM12.75	RM57.40	RM31.90
31.	When wages exceed RM2,600 but not RM2,700	RM46.35	RM13.25	RM59.60	RM33.10

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		EMPLOYER CONTRIBUTION	EMPLOYEE CONTRIBUTION	TOTAL CONTRIBUTION	CONTRIBUTION BY EMPLOYER ONLY
32.	When wages exceed RM2,700 but not RM2,800	RM48.15	RM13.75	RM61.90	RM34.40
33.	When wages exceed RM2,800 but not RM2,900	RM49.85	RM14.25	RM64.10	RM35.60
34.	When wages exceed RM2,900 but not RM3,000	RM51.65	RM14.75	RM66.40	RM36.90
35.	When wages exceed RM3,000 but not RM3,100	RM53.35	RM15.25	RM68.60	RM38.10
36.	When wages exceed RM3,100 but not RM3,200	RM55.15	RM15.75	RM70.90	RM39.40
37.	When wages exceed RM3,200 but not RM3,300	RM56.85	RM16.25	RM73.10	RM40.60
38.	When wages exceed RM3,300 but not RM3,400	RM58.65	RM16.75	RM75.40	RM41.90
39.	When wages exceed RM3,400 but not RM3,500	RM60.35	RM17.25	RM77.60	RM43.10
40.	When wages exceed RM3,500 but not RM3,600	RM62.15	RM17.75	RM79.90	RM44.40
41.	When wages exceed RM3,600 but not RM3,700	RM63.85	RM18.25	RM82.10	RM45.60
42.	When wages exceed RM3,700 but not RM3,800	RM65.65	RM18.75	RM84.40	RM46.90
43.	When wages exceed RM3,800 but not RM3,900	RM67.35	RM19.25	RM86.60	RM48.10
44.	When wages exceed RM3,900 but not RM4,000	RM69.15	RM19.75	RM88.90	RM49.40
45.	When wages exceed RM4,000 but not RM4,100	RM70.85	RM20.25	RM91.10	RM50.60
46.	When wages exceed RM4,100 but not RM4,200	RM72.65	RM20.75	RM93.40	RM51.90
47.	When wages exceed RM4,200 but not RM4,300	RM74.35	RM21.25	RM95.60	RM53.10

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		EMPLOYER CONTRIBUTION	EMPLOYEE CONTRIBUTION	TOTAL CONTRIBUTION	CONTRIBUTION BY EMPLOYER ONLY
48.	When wages exceed RM4,300 but not RM4,400	RM76.15	RM21.75	RM97.90	RM54.40
49.	When wages exceed RM4,400 but not RM4,500	RM77.85	RM22.25	RM100.10	RM55.60
50.	When wages exceed RM4,500 but not RM4,600	RM79.65	RM22.75	RM102.40	RM56.90
51.	When wages exceed RM4,600 but not RM4,700	RM81.35	RM23.25	RM104.60	RM58.10
52.	When wages exceed RM4,700 but not RM4,800	RM83.15	RM23.75	RM106.90	RM59.40
53.	When wages exceed RM4,800 but not RM4,900	RM84.85	RM24.25	RM109.10	RM60.60
54.	When wages exceed RM4,900 but not RM5,000	RM86.65	RM24.75	RM111.40	RM61.90
55.	When wages exceed RM5,000	RM86.65	RM24.75	RM111.40	RM61.90