PRACTICAL PAYROLL COMPUTATION WORKSHOP

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.

MODULE ONE:
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 TWO:
Annual Leave Entitlement

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

MODULE THREE:
Other Types of Leave & Payment

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

MODULE FOUR:
Sick Leave Entitlement

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

MODULE FIVE:
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 SIX:
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 SEVEN:
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 EIGHT:
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

Duration:
One (1) Day

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

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