

**EMPLOYERS' CIRCULAR NO. 1 YEAR 2022**

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

**INCREMENT OF THE WAGE CEILING FOR MONTHLY CONTRIBUTIONS  
FROM RM4,000 TO RM5,000**

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**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 A1658 and Act A1657 by increasing the wage ceiling for contributions from RM4,000 to RM5,000 a month. The amendment is **effective from 1<sup>st</sup> September 2022**.

**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 **1<sup>st</sup> September 2022**, under the Employees' Social

- 3.2 Consequently, the number of salary groups for the purpose of contribution payment has been increased from forty-five (45) to fifty-five (55) salary groups.
- 3.3 Accordingly, the contributions for the month of September 2022 for employees who earn more than RM4,000 to RM5,000 a month, the contribution shall be in accordance with the additional contribution rates. The contribution for the month of September 2022 shall be paid latest by 15 October 2022.
- 3.4 For employees whose wages are more than RM5,000 a month, the contribution rate shall be in the salary group of RM5,000 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 RM4,000 to RM5,000 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 purposes, all employers are required to **standardize the disclosure** of PERKESO contribution deductions 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](http://www.perkeso.gov.my) OR e-mail to [perkeso@perkeso.gov.my](mailto:perkeso@perkeso.gov.my) OR visit the nearest PERKESO office.

Thank you.

**"WAWASAN KEMAKMURAN BERSAMA 2030"**

**"BERKHIDMAT UNTUK NEGARA"**

*"Pekerja Tonggak Keluarga Malaysia Dalam Pemulihan Negara"*



**(DATO' SRI DR. MOHAMMED AZMAN BIN DATO' AZIZ MOHAMMED )**

Chief Executive

Social Security Organisation

1<sup>st</sup> September 2022

**"PERKESO ITU PRIHATIN, PRIHATIN ITU PERKESO"**

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

| No. | Monthly Wages                                    | (First Category)<br>Invalidity and Employment Injury |                         |         | (Second Category)<br>Employment Injury Only |
|-----|--|--|-------------------------|---------|---|
|     |  | Employer's Contribution                              | Employee's Contribution | Total   | 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)<br>Invalidity and Employment Injury |                         |         | (Second Category)<br>Employment Injury Only |
|-----|--|--|-------------------------|---------|---|
|     |  | Employer's Contribution                              | Employee's Contribution | Total   | 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)<br>Invalidity and Employment Injury |                         |         | (Second Category)<br>Employment Injury Only |
|-----|--|--|-------------------------|---------|---|
|     |  | Employer's Contribution                              | Employee's Contribution | Total   | 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)<br>Invalidity and Employment Injury |                            |           | (Second Category)<br>Employment Injury<br>Only |
|-----|--|--|----------------------------|-----------|--|
|     |  | Employer's<br>Contribution                           | Employee's<br>Contribution | Total     | Total Employer's<br>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                        | RM86.65  | RM24.75                    | RM111.40  | RM61.90  |

**SECOND SCHEDULE : EMPLOYMENT INSURANCE SYSTEM ACT (ACT 800)**

| <b>No.</b> | <b>Monthly Wages</b>                             | <b>Employer's Contribution</b> | <b>Employee's Contribution</b> | <b>Total</b> |
|------------|--|--------------------------------|--------------------------------|--------------|
| 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 |
| 55. | When wages exceed RM5,000                        | RM9.90                  | RM9.90                  | RM19.80 |