

PAYROLL CALCULATIONS AND APPLICATIONS

A.C. Hotel, Penang 11 - 12 Mac 2024

Wyndham Grand Hotel Bangsar, K.L. 20-21 Mac 2024

One of the most important functions for any organizations in private sector is the payroll function. Employees who work for you expect to be paid and they expect their salaries to be tabulated correctly and in compliance with statutory requirements. Only with correct salary tabulations and disbursements can you expect your employee to continue working for you. Failure to do so on the other hand will invite potential fines from the various statutory and regulatory bodies as well as potential lawsuits in future. Payroll laws in Malaysia can be complex and ever changing that it is very easy to make mistakes. Even if you have payroll software assisting you, you will need to understand all the underlying legal aspects of many payroll matters in order to make good decisions. Bear in mind that payroll software will not tell you if deductions you make on your employees' salary are legal or not.

In fact, there will be many instances whereby your payroll practices may be questionable and you are not even aware about it. This workshop aims to provide a complete guide to Payroll and Salary Administration from both Practical as well as Legal Perspective. This is because it is important for you to understand what the various employment laws (or related laws) in order to make correct salary tabulations.

TRAINING OBJECTIVES

Upon completion of this program, participants will be able to:

- Carry out payroll task in compliance with legal requirements
- Understand the rational for each calculations
- Avoid errors in payroll computation

TRAINING METHODOLOGY

Interactive Lecture, Case Study, Group Discussion and Review of Court Awards

Duration

2 Days (14 hours))

COURSE FEES

RM2,190.00 per person



WHO SHOULD ATTEND

Directors, Human Resource Managers, Human Resource Personnel, Finance Personnel, Payroll Personnel



HRD Corp Program No:
1000152486

REGISTER HERE

<http://tinyurl.com/37bm9t8w>



Contact us

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PRACTICAL DOCTRINAS PLT

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Module 1: Staff Salary and Employment Law

- Definition of Employee & Scope of Employment Act
- Employment Act vs Company Policy / Contract of service
- Employment Act vs Collective Agreement
- Penalties under the Employment Act

Module 2: The Employment Contract & Wages

- Definition of Wages & Wage Period
- Outsourcing: Liability of Principal, Contractor and Sub-contractor
- Mode of Salary Payment
- Lawful Deductions
- What can and cannot be deducted from Wages.
- Deduction for accommodation provided by employer
- Limit on Deduction

Module 3: Leaves, Overtime, Rest Days & Effects on Salary

- Hours of Work – Normal working hours
- Calculations of Ordinary Rate of Pay (ORP)
- Calculations of Overtime Payment
- Rest Days Work and Payment for Overtime
- Public Holidays Work and Payment for Overtime
- Annual Leaves: Number of Annual Leaves & Payment Rates

Module 4: Employment Termination & Last Day Tabulations

- Termination Notice Calculations
- Abandonment of Employment
- Calculations for incomplete notice period
- Entitlements when Company release the employee early
- Waiver of notice rights

Module 5: Salary Tabulation under Non-Standard Situations

- Unpaid leaves calculations
- Incomplete month calculations
- Recovery to loss of company laptop / phone / equipment
- Suspension pending domestic inquiry
- Sick leave entitlement and calculations

Module 6: New Minimum Wages

- Minimum wages rates.
- Restructuring of wages – what may be restructured?
- Payment based on trips, piece rated, tonnage, commission.

Module 7: Compliance to SOCSO Act 1991

- Who needs to contribute?
- When to make payment to SOCSO?
- Contribution rates by employee and employer
- Recovery of contributions and arrears
- SOCSO Coverage and Benefits

Module 8: Compliance to Employment Insurance System Act 2017

- Purpose of the Act
- Application of the Act
- When to make payment of EIS
- Contribution rates by employee and employer
- EIS Benefits

Module 9: Compliance to EPF Act 1991

- Duty of employers regarding contribution
- Rate of contribution for employees Below 60 years of age and Above 60 years of age
- Withdrawal of contribution
- Other EPF benefits

Module 10: Monthly Tax Deduction

- Minimum Salary for Tax Deduction
- Monthly deduction from salary
- EA Form

Module 11: Unionization and Salary Determination

- Salary Adjustments
- Salary Scale and Increment
- Monetary Articles of Collective Agreement

Module 12: Retrenchment Benefits Accorded by Law

- Rate of termination / retrenchment benefits
- Who is eligible for retrenchment benefits?
- Who is not eligible for retrenchment benefits?
- Minimum Notice period for retrenchment
- Calculation for payment of retrenchment benefits
- Payment of retrenchment benefits.

Module 13: Payroll Management and Administration

- Minimum and maximum for advance salary and loans
- Pay-slip Content: What need to be stated?
- Payment date & consequences of late salary payment.

Module 14: Complex Salary Matters & Position of the Law

- Deductions of salary without consent from employees
- No-pay suspension not exceeding 2 weeks
- Demotion to a lower grading or position.
- Can the employer withhold contractual increment or bonus of their employees?
- Employee Bankruptcy – Including Court Orders

Module 15: Year End Salary Administration and Reporting

- Preparing the EA form for Employee Tax Filing
- Calculations of Bonus guidelines
- Promotions and Salary Adjustment
- Calculation of Salary Increment guidelines



Dave Munish

**Master of Human Resource Management,
Hons Bachelor of Economics, Hons (UKM)
PSMB/HRDF Certified Trainer Certified
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Dave is a human resource practitioner with over 20 years of experience. He had served reputable local companies and MNCs upon graduating from National University of Malaysia (UKM). He had been appointed as Industrial Court Panel and SOCSCO Appellate Board Panel by the Ministry of Human Resource where he had sat for hearing on trade disputes. Dave has been training for the past 20 years and he specializes in employment laws, industrial relations and human resource management which are his expertise field. He is well known for designing practical training program that improves organizational effectiveness and individual performance leading to organizations achieving their strategic goals. Dave also provides consulting services actively for both employers and employees with regards to industrial disputes. He had represented numerous clients at conciliation meeting, mediation and hearing at Labor Court and Industrial Court. He has trained executives and managers from various sectors including manufacturing, hospitality, telecommunications, education, service sector, healthcare, government agencies and plantations with positive track record from participants. He is also engaged as Trainer by numerous renowned training providers. As a Human Resource Consultant, he actively provides consulting services to many corporate companies. This includes staffing, performance management, disciplinary issues, industrial relations, collective bargaining, collective agreement, succession planning, retrenchment, employee satisfaction surveys, legal compliance auditing, company policies, contract of service, contract for service, training need analysis etc.