



# Expansion of The Pembangunan Sumber Manusia Berhad Act 2001 (HRDF) 人力资源部条例2001扩展 (HRDF)



**Epac Management Consultants Sdn. Bhd.**

Email Address : [admin@epacorg.com](mailto:admin@epacorg.com)

Contact. : +605-5482279

Disclaimer:

- All right reserved, no part of the slides may be reproduced or transmitted by any or other means, including electronic, mechanical, photocopying and recording or any information storage and retrieval system, without the prior written permission of the publishers.
- The information on this page is updated regularly, but inaccuracies may remain or occur where changes occur between updates. The company excludes any obligation or responsibility for this content.
- Part of this page contains materials are contributed by other authorities. The company shall not be responsible for any error, omission or misrepresentation in such materials. Please refer to relevant official website for more information.

- The contribution of Human Resource Development Fund (HRDF) is to be expanded to **ALL INDUSTRIES** except *Federal Government, State Government, Local Council and Statutory Body* effective from **1<sup>st</sup> March 2021**.

从**2021年3月1日**起生效，除了联邦政府，州政府，本地议会与法定机构以外，人力资源开发基金 (HRDF)的缴纳将会扩大至**所有领域**。

- Employers with **10 or more employees** of the industries under mandatory category are **mandatory** to register account with HRDF and contribute.  
在强制性类别的领域及拥有**10位或以上**员工的雇主都**必须**向人力资源部注册与缴纳。



**Epac Management Consultants Sdn. Bhd.**

Email Address : [admin@epacorg.com](mailto:admin@epacorg.com)

Contact. : +605-5482279

Disclaimer:

- All right reserved, no part of the slides may be reproduced or transmitted by any or other means, including electronic, mechanical, photocopying and recording or any information storage and retrieval system, without the prior written permission of the publishers.
- The information on this page is updated regularly, but inaccuracies may remain or occur where changes occur between updates. The company excludes any obligation or responsibility for this content.
- Part of this page contains materials are contributed by other authorities. The company shall not be responsible for any error, omission or misrepresentation in such materials. Please refer to relevant official website for more information.

- However, employers of the new sectors who registered before 31<sup>st</sup> December 2021 were given a **six-month HRDF levy exemption from July to December 2021 (July-December Salary)**.  
不过，在2021年12月31日前注册的新领域的雇主从**2021年7月至12月**获得**6个月的豁免缴纳人力资源开发基金税（7月至12月的薪水）**。
- All new registered employers are required to **resume** making the HRDF levy payment for **January 2022 salary before or on 15<sup>th</sup> February 2022**.  
全部新注册的雇主必须在**2022年2月15日之前或当日**，**2022年1月的薪水重新开始缴纳人力资源开发基金税**。



**Epac Management Consultants Sdn. Bhd.**

Email Address : [admin@epacorg.com](mailto:admin@epacorg.com)

Contact. : +605-5482279

Disclaimer:

- All right reserved, no part of the slides may be reproduced or transmitted by any or other means, including electronic, mechanical, photocopying and recording or any information storage and retrieval system, without the prior written permission of the publishers.
- The information on this page is updated regularly, but inaccuracies may remain or occur where changes occur between updates. The company excludes any obligation or responsibility for this content.
- Part of this page contains materials are contributed by other authorities. The company shall not be responsible for any error, omission or misrepresentation in such materials. Please refer to relevant official website for more information.

- May refer to the link below for the HRDF levy calculation guideline.  
<https://supportcentre.hrdcorp.gov.my/portal/en/kb/articles/hrd-levy>  
可以浏览以下网址查询有关人力资源开发基金税的计算指南。  
<https://supportcentre.hrdcorp.gov.my/portal/en/kb/articles/hrd-levy>
- Failure to register and contribute, the employers will subject to a **fine** of not exceeding **RM 10,000** or **imprisonment** not exceeding **1 year** or **both**.  
若没有注册与缴款，雇主将会面临**罚款**不超过**RM 10,000**或**坐牢**不超过**年**或**两者兼施**。
- May refer to the link below for further information.  
<https://hrdcorp.gov.my/expansion-of-psmb-act-2001/>  
欲知更多详情，请浏览以下网址。  
<https://hrdcorp.gov.my/expansion-of-psmb-act-2001/>



**Epac Management Consultants Sdn. Bhd.**

Email Address : [admin@epacorg.com](mailto:admin@epacorg.com)

Contact. : +605-5482279

Disclaimer:

- All right reserved, no part of the slides may be reproduced or transmitted by any or other means, including electronic, mechanical, photocopying and recording or any information storage and retrieval system, without the prior written permission of the publishers.
- The information on this page is updated regularly, but inaccuracies may remain or occur where changes occur between updates. The company excludes any obligation or responsibility for this content.
- Part of this page contains materials are contributed by other authorities. The company shall not be responsible for any error, omission or misrepresentation in such materials. Please refer to relevant official website for more information.