

PUBLIC TRAINING

Mastering Malaysian Payroll: From Compliance to Strategic Execution

**4 - 5 DECEMBER 2025****IBIS HOTEL, PJCC, PETALING JAYA**

OVERVIEW

Managing payroll is one of the most critical functions in any organisation. Errors in payroll not only affect employee trust and morale but can also expose a company to compliance risks, penalties, and reputational damage. The Mastering Payroll Administration programme is designed to provide HR professionals, payroll officers, and business owners with a comprehensive and practical understanding of payroll management in Malaysia. Over two intensive days, participants will gain hands-on knowledge of payroll calculations, statutory contributions, and legal requirements under the Employment Act 1955, Income Tax Act 1967, EPF, SOCSO, EIS, and HRD Corp regulations. From handling wages, overtime, leave entitlements, and deductions to managing resignations, retrenchments, and year-end tax reporting, this programme equips participants with the skills to ensure accuracy, compliance, and efficiency in payroll operations.

LEARNING OUTCOMES

- Manage the end-to-end payroll cycle in line with the Employment Act 1955 and statutory timelines—from data capture to payment and month-end close.
- Compute remuneration accurately: ORP, pro-rations, overtime (normal/rest day/public holiday), allowances/deductions, and unpaid leave.
- Apply employment income tax (PCB) correctly—including perquisites/benefits-in-kind, CP38, relevant exemptions, and EA form preparation.
- Administer statutory contributions—EPF, SOCSO, EIS, and HRD Corp—with correct eligibility/rates and on-time filings and payments.
- Handle life-cycle and complex cases—leave, resignations/dismissals/retrenchments, and final pay—under clear SOPs, controls, and a monthly compliance calendar.



METHOD

Hands-on & experiential, interactive & participatory, scenario-based, compliance-focused, action-oriented.



FOR WHOM

HR & payroll teams, finance/accounts, internal audit & compliance, line managers, SME owners.



DURATION

2-day Training

REGISTRATION FEE

RM2,600



COURSE OUTLINES

DAY 1

INTRODUCTION

- Essential payroll administration
- Attendance report
- Filing
- Compliance

WORK & WAGES – EMPLOYMENT ACT 1955

- Definition of Employee – daily rated; monthly rated & piece rated employee
- Part-time Employees (who?)
- Scope of wages under Employment Act 1955
- Minimum wages
- Service charge

DEDUCTIONS

- Allowable deductions
- Limit

ADVANCE

- Limit of advance

ORDINARY RATE OF PAY (ORP)

- Definition of ORP under various Sections of Employment Act 1955
- Calculation and application

WORKING HOURS

- Normal working hours
- Minimum breaks
- Minimum rest day
- Spread over of work hours
- Shift working hours

OVERTIME

- Eligibility
- Importance of approval
- When does OT start
- Limit on OT hours
- Various OT Calculations
- FAQ

SALARY CALCULATION

Rest Day

- Payment rates for work during rest day
- OT on rest day

Annual Leave & Unpaid Leave

- Minimum no of days of entitlement
- Encashment of leave
- Unpaid leave calculation
- Effect on unpaid leave

Public Holidays (PH)

- Difference between compulsory & non-compulsory PH?
- No of days of compulsory and non-compulsory PH
- Payment rates for work on PH
- OT on PH

Sick Leave & Hospitalization

- Hospitalization & Non-hospitalization leave entitlement
- The 'deemed-to-be-hospitalized' clause Conditions for sick leave
- Calculation for unpaid sick leave

Maternity & Paternity

- Eligibility
- Maternity allowance / leave entitlement Calculation for ex-employees
- Calculation for unpaid maternity leave
- FAQ

Resignations & Dismissal

- Minimum notice period
- Calculation for notice period & payment in lieu
- Calculation for last day of service
- Payment date of last salary
- FAQ

Retrenchment

- Eligibility
- Notice period
- Calculation for last day of service
- Payment date of last salary
- FAQ

COURSE OUTLINES

DAY 2

EPF, SOCSO, EIS

- Definition of wages
- Definition of employee
- Definition of employer
- Employer's responsibility
- Deductions & contributions
- Deduction rates
- Deadlines
- Late payment

HRDF

- Definition of wages
- Definition of employee
- Definition of employer
- Employer's responsibility
- Levy rates
- Deadlines

MONTHLY DEDUCTIONS FOR INCOME TAX (PCB)

- Definition of employment income
- Section 13(1) ITA 1967
- Tax exemption benefits, types of personal tax relief and tax rebates
- Self-assessment system for employees
- Minimum income level for income tax deduction
- Normal vs additional remuneration
- Using schedule vs. formula to compute PCB
- Compulsory vs. optional deductions
- Income from previous years
- Datelines

YEAR-END TAX ADMINISTRATION

- Preparing the EA form for Employee Tax Filing
- Datelines

TRAINER PROFILE

Zaida Mustapha Payroll & Employment Tax Specialist

Zaida Mustapha, better known as Ida, is a subject matter expert with over 30 years of hands-on experience in payroll, compensation, and employment tax. She has managed large-scale payroll operations and complex tax compliance, making her highly familiar with the real challenges organisations face. Her training goes beyond theory — Ida shares practical insights, case studies, and real payroll issues to help participants master statutory compliance with confidence. She is well-versed in Malaysian labour laws, EPF, SOCSO, EIS, and PCB/MTD requirements, and is recognised for making complex regulations simple and actionable.



**Questions &
Queries met with
Quality Solutions**

Contact Information



+603-2382 0800 (Office)



www.q3solutions.com.my



19-2, Jalan PJU 5/9, Dataran Sunway, Kota Damansara, 47810 Petaling Jaya, Selangor



REGISTRATION FORM

Session:

☐ November 2025☐ December 2025☐ January 2026

TRAINING : Mastering Malaysian Payroll: From Compliance to Strategic Execution

COMPANY DETAILS & CONTACT PERSON

Organization :

Date :

Type of Business :

Office No. :

Address :

Contact Person :

Designation :

Contact No. :

E-Mail :

HRD Corp Registered Employer

:

☐

Yes

☐

No

REGISTRATION

Name :

Designation :

Email :

Mobile No. :

(Please provide separate list for more than 3 persons)

*** NOTE :** Please email this form to enquiry@q3solutions.com.my or you can WhatsApp the registration form to us at **+012-565 3364**

PAYMENT / TERMS & CONDITION

1. Kindly make payment to our account number as stated, payable to **Q3 Management Solutions Sdn Bhd.**
2. Please email or WhatsApp us the payment proof and complete registration form.
3. In the event of cancellation less than 14 days before the training, the client shall pay 30% of the total programme fee to Q3 Management Solutions Sdn. Bhd. as a penalty. Written notice of cancellation must be provided.
4. If there are insufficient in the client's HRDC account, the client shall remit the full programme fee directly to Q3 Management Solutions Sdn. Bhd.
5. In the event of a no show on the training date:
 - The client shall remit the full programme fee to Q3 Management Solutions Sdn. Bhd OR
 - For the Certified Sustainability Professional (CSP) Programme only, the client may nominate a replacement participant for the next available session.

Maybank Acc. Number: 5627-6841-5995

Payable to:

Q3 MANAGEMENT SOLUTIONS SDN BHD

+603- 2382 0800 (Office)

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Kota Damansara, 47810 Petaling Jaya,
Selangor**SBL KHAS SCHEME**
(HRD CORP REGISTERED EMPLOYERS)

1. Please apply HRD CORP grant through e-TRIS portal under SBL-KHAS scheme
2. Please find our MyCoID 1203344U at e-TRIS portal.
3. Kindly email or WhatsApp us the grant approval at least 5 days prior to the training.