




Employees' Social Security (Amendment of First Schedule) Order 2021

- IN exercise of the powers conferred by subsection 3(4) of the Employees' Social Security Act 1969 [Act 4], the Minister makes this Order, which was gazetted on 31 May 2021.
- *This Order comes into operation on 1 June 2021.*


 31 May 2021 31 May 2021 P.U. (A) 247	WARTA KERAJAAN PERSEKUTUAN FEDERAL GOVERNMENT GAZETTE
PERINTAH KESELAMATAN SOSIAL PEKERJA (PINDAAN JADUAL PERTAMA) 2021 EMPLOYEES' SOCIAL SECURITY (AMENDMENT OF FIRST SCHEDULE) ORDER 2021	
DISBUKUKAN OLEH/ PUBLISHED BY JABATAN NEGARA/ ATTORNEY GENERAL'S CHAMBERS	

16-06-21 CCS & Co [Chartered Accountants]

Employees' Social Security (Amendment of First Schedule) Order  
2021




- Employees' Social Security Act 1969 shall apply to all industries having one or more employees.
- However, this Act shall not apply to persons described in the First Schedule.
- Under this Order, the First Schedule to the Employees' Social Security Act 1969 is amended by deleting paragraph 3 to enable domestic workers who were not previously covered by social security coverage to now receive the same protection as workers in other sectors.




16-06-21CCS & Co [Chartered Accountants]


Employees' Social Security (Amendment of First Schedule) Order  
2021




- Domestic workers with citizenship, permanent resident and temporary resident status would be covered through the Employment Injury Scheme and Invalidity Scheme under the Employees' Social Security Act 1969 [Act 4].
- Contributions by employers and domestic workers will depend on the monthly salary of a domestic worker. It is paid according to the rate set in the Third Schedule, Act 4.
- The strategy to expand coverage for domestic workers under Act 4 was in line with the government's aspiration to recognise their contributions in driving the country's economy as well to champion their rights for social security protection




16-06-21CCS & Co [Chartered Accountants]



Act/ Domestic workers	Act 4 Skim Bencana Pekerjaan	Act 4 Skim Keilatan	Act 800 Skim Insurans Pekerjaan
Malaysian Citizenship	✓	✓	✓
Permanent resident	✓	✓	✓
Temporary resident	✓	✓	✓
Foreign worker	✓	✗	✗
Employer Contribution	1.25%	0.5%	0.2%
Employee Contribution	-	0.5%	0.2%




16-06-21 CCS & Co [Chartered Accountants]



## Registration of Employers and Domestic workers

- Registration (for contributions) of domestic workers is compulsory under Act 4
- Registration can be made from June 16 through the ASSIST portal with coverage starting June 1.



**ASSIST**

**Example of Domestic Workers** 

**include**

- maids,
- Drivers,
- bodyguards,
- gardeners,
- residential security guards,
- cooks,
- babysitters,
- caregivers for the elderly or patients,
- helpers or people employed in relation to private residences.



**For further consultation, please contact:**

**Chin Chee Seng**  
Partner  
+6012 365 4331  
cschin@ccs-co.com

**Jared Low**  
Assurance Manager  
+6018 763 4813  
jared@ccs-co.com

**Wong Woei Teng**  
Audit Manager  
+6017 237 8233  
woeiteng@ccs-co.com

**Vivian Lim**  
HR Manager  
+6012 618 6220  
vivian@ccs-co.com

**CCS & Co**

© 2021 CCS. All rights reserved. Not for further distribution without the permission of CCS & Co. "CCS" refers to the network of member firms of CCS & Co. The information contained in the slides represents the views of CCS and does not constitute the provision of professional advice of any kind. The information contained in the slides is based on our interpretation of existing legislation as at the published date. While CCS makes reasonable efforts to provide information which we believe to be reliable, we make no representations or warranties that the information provided is complete, accurate, up to date or non-misleading. The information provided herein should not be used as a substitute for consultation with professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all the pertinent facts relevant to your particular situation. No responsibility for loss occasioned to any person action or refraining from action as a result from using the information in the slides can be accepted by CCS.