



SOCIAL SECURITY ORGANISATION

EMPLOYER CIRCULAR NO. 5 YEAR 2021

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

EXTENSION OF SOCIAL SECURITY COVERAGE TO DOMESTIC WORKERS

1. PURPOSE

This circular is to inform individuals who employ domestic workers, that the workers will be covered under the Employees' Social Security Act 1969 (Act 4) and Employment Insurance System Act 2017 (Act 800) effective **1 June 2021**.

2. BACKGROUND

2.1 The extension of social security coverage to domestic workers under Act 4 and Act 800 has come in effect from 1 June 2021 through the following Government Gazette. :-

- i. Employees' Social Security (Amendment Of First Schedule) Order 2021 – [P.U. (A) 247/2021]; and
- ii. Employment Insurance System (Amendment Of First Schedule) Order 2021 – [P.U. (A) 249/2021].

2.2 Examples of domestic worker are a house maid, personal driver, gardener, bodyguard, home security guards, cook, child's or baby's nurse, caregivers of

the elderly or sick, or any work in connection with work of a private dwelling house.

2.3 The social security Order under Act 4 extends coverage to domestic workers under the following schemes :-

- i. Employment Injury Scheme to domestic workers who are Malaysian citizens, Permanent Residents (PR), Temporary Residents (TR) and foreign citizens;
- ii. Invalidity Scheme to domestic workers who are Malaysian citizens, PR and TR.

2.4 The social security Order under Act 800 extends coverage to domestic workers through the **Employment Insurance System** to domestic workers who are **Malaysian citizens, PR and TR** in the case of loss of employment such as retrenchment or termination.

3. EFFECTIVE DATE OF IMPLEMENTATION

3.1 All domestic workers who are employed by employers and are covered under any existing insurance policy related to employment injury and invalidity for Malaysian citizens, PR or TR, as well as employment injury for foreign citizens is valid until its expiration.

3.2 If the expiration of the insurance policy is after 31 Mei 2022, employers are **compulsory** to register and contribute to Social Security Organisation (SOCSO) on 1 June 2022.

3.3 Employers who employ new domestic workers starting from 1 June 2021 are **compulsory** to register and contribute to SOCSO.

4. APPLICABILITY

- 4.1 Employer to a domestic worker must be an individual and **NOT** of any trade, business or profession including corporation, partnership, or sole proprietorship.
- 4.2 Domestic workers who should be registered under SOCSO by their employers are those who are employed exclusively in the work or in connection with work of a private dwelling house and **NOT** of any trade, business or profession carried out by the employer in the house.
- 4.3 The social security coverage extension includes the following schemes :-
- i. Employment Injury Scheme under Act 4 is extended to domestic workers who are Malaysian citizens, Permanent Residents (PR), Temporary Residents (TR) and foreign citizens; and
 - ii. Invalidity Scheme under Act 4 is extended to domestic workers who are Malaysian citizens, PR and TR.
 - iii. Employment Insurance System under Act 800 is extended to domestic workers who are Malaysian citizens, PR and TR.

5 EMPLOYER AND DOMESTIC WORKER REGISTRATION

- 5.1 Employer and domestic worker registration can be done online through the ASSIST Portal or by submitting relevant application forms and supporting documents to the nearest SOCSO Office starting **16 June 2021**.

5.2 All registration forms can be downloaded from the SOCSO official website at www.perkeso.gov.my

5.3 All registration processes of employers and domestic workers who are Malaysian citizens, PR, TR and foreign citizens for the purpose of payment of contribution under Act 4 and Act 800 are as follows :-

5.3.1 Registration via ASSIST Portal

- i. New employer registration can be done online via the ASSIST Portal by filling the Portal ID Registration form and emailing the completed form to idportal@perkeso.gov.my to access the portal.
- ii. Once the employer obtains access to the Portal, the employer may register themselves and their domestic workers via the ASSIST Portal by clicking *My Site > Registration > Registration* to get their Employer Code (Ex: A3100000000M).
- iii. To complete the employer registration process, the employer is required to upload on the Portal the following supporting documents :-
 - a) Employer Registration Form (Form 1) as in **Appendix A**
 - b) SIP 1 and 2 Form (if employing Malaysian citizen, PR and TR domestic worker) as in **Appendix B**
 - c) Copy of employer's National Identification Card / Passport

- d) Copy of domestic worker's National Identification Card / Passport

5.3.2 Registration via SOCSO Office

- i. New employer and domestic worker registration may be done at the nearest SOCSO Office to obtain the Employer Code by completing the relevant forms and submitting the supporting documents below :-

- a) Employer Registration Form (Form 1)
- b) SIP 1 and 2 Form (if employing Malaysian citizen, PR and TR domestic worker)
- c) Domestic Worker Registration Form as in **Appendix C**
- d) Copy of employer's National Identification Card / Passport
- e) Copy of domestic worker's National Identification Card / Passport

5.4 Registered employers will be provided an Employer Code which is a compulsory requirement for any dealings with SOCSO.

5.5 All foreign domestic workers must be registered to obtain a unique Social Security Foreign Domestic Worker Number (SSFDW No. - 12 digits) number which is **compulsory** for the purpose of submitting employee contribution records.

6 SUBMISSION OF RECORDS FOR THE PURPOSE OF CONTRIBUTION PAYMENT

- 6.1 Employers should make contribution payment based on the Contribution Rate imposed on employer and domestic workers according to the schemes as in **Appendix D** and **Appendix E**.
- 6.2 All employee contribution records submitted for the purpose of contribution payment must be done online through the **ASSIST Portal** or **Internet Banking** using the National Identification Card Number (IC. No – 12 digits) for Malaysian Citizens, PR and TR, and SSFDW No. for foreign citizens.

7 EXEMPTIONS

- 7.1 However, this social security coverage extension to domestic workers does **NOT INCLUDE** close relatives who are a spouse; a child including an adopted child and a stepchild; a parent, a sibling or a grandparent including an adopted parent, an adopted sibling and an adopted grandparent, and a step-parent, a step-sibling and a step-grandparent; a parent-in-law, a son-in-law or a daughter-in-law including an adopted parent-in-law, an adopted son-in-law and an adopted daughter-in-law, and a step-parent-in-law, a step-son-in-law and a step-daughter-in-law; and a sibling-in-law.
- 7.2 In addition, foreign employers who employ foreign domestic workers are **NOT ELIGIBLE** to register and contribute to SOCSO.

8 ENQUIRIES

Any enquiries regarding this Circular can be forwarded to SOCSO's Careline number at 1-300-22-8000 or visit SOCSO's official website at www.perkeso.gov.my or e-mail to perkeso@perkeso.gov.my

"PRIHATIN RAKYAT: DARURAT MEMERANGI COVID-19"

"BERKHIDMAT UNTUK NEGARA"

" Pembudayaan Norma Baharu Dalam Dunia Pekerjaan Sejagat "


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

Chief Executive Officer
Social Security Organisation

Date : 3 June 2021

"PERKESO itu Prihatin, Prihatin itu PERKESO"



BORANG 1
BORANG PENDAFTARAN MAJIKAN
PERATURAN-PERATURAN (AM) KESELAMATAN SOSIAL PEKERJA 1971
(Peraturan 10)

BORANG 1 - PENDAFTARAN MAJIKAN

Nombor Pendaftaran (No.SSM/MyCoID, Badan Profesional, Pertubuhan, Persatuan, Koperasi); atau
Nombor Pengenalan Diri Majikan (yang tidak berdaftar dengan SSM dan agensi lain); atau
Nombor PTJ Kerajaan Persekutuan atau Kerajaan Negeri

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A. MAKLUMAT PERUSAHAAN

A1. Nama Perusahaan

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A2. Alamat surat-menyurat

Poskod							Negeri																
Peti Surat				No. Beg Berkunci				WDT															

(Bagi Sabah/Sarawak)

A3. Alamat Perusahaan (Tidak perlu diisi jika alamat adalah sama seperti di A2)

Poskod							Negeri																
Peti Surat				No. Beg Berkunci				WDT															

(Bagi Sabah/Sarawak)

A4. No. Telefon

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A5. No. Tel. Bimbit

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A6. No. Faks

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A7. E-mel _____

A8. Jenis Perusahaan _____

A8.1. Entiti Perniagaan

<input type="checkbox"/> Sendirian Berhad	<input type="checkbox"/> Berhad	<input type="checkbox"/> Ketuanpunyaan Tunggal	<input type="checkbox"/> Perkongsian
<input type="checkbox"/> Perkongsian Liabiliti Terhad	<input type="checkbox"/> Berdaftar dengan SSM	<input type="checkbox"/> Berdaftar dengan agensi lain	<input type="checkbox"/> Berdaftar dengan SSM
	<input type="checkbox"/> Tidak berdaftar	<input type="checkbox"/> Tidak berdaftar	<input type="checkbox"/> Tidak berdaftar

A8.2. Lain-lain _____ (Kerajaan Persekutuan atau Negeri, Badan Berkanun, Pihak Berkuasa Tempatan, Perwakilan/Kedutaan, Pertubuhan/Persatuan, Koperasi)

A9. Kaedah Bayaran Caruman Portal PERKESO Perbankan Internet CD Borang Caruman Bulanan (8A)

B. PENGESAHAN MAJIKAN/WAKIL MAJIKAN

Saya dengan ini mengesahkan bahawa maklumat di atas adalah benar sepanjang pengetahuan dan kepercayaan saya.

Tandatangan _____

Nama Majikan>Nama Wakil Majikan:

Tarikh

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No. KPPN:

Jawatan:

KEGUNAAN PERKESO

Kod Majikan

Kod Perusahaan

Tarikh Liabiliti

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BORANG SIP 2
BORANG PENDAFTARAN PEKERJA
 PERATURAN-PERATURAN SISTEM INSURANS PEKERJAAN (PENDAFTARAN DAN CARUMAN) 2017
 (Peraturan 4)

NO KOD MAJIKAN / MyCoID

BORANG SIP 2- PENDAFTARAN PEKERJA**A. BUTIRAN PEKERJA**

Jenis Kad Pengenalan	No.Kad Pengenalan	Nama Pekerja (seperti dalam Kad Pengenalan)	Jantina (L/P)	Bangsa	Tarikh Mula Kerja	Pekerjaan	Sila tandakan (/) pekerja yang bergaji melebihi RM4,000.00 sebulan
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)
	(3) Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
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	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		

B. PENGESAHAN MAJIKAN / WAKIL MAJIKAN

Saya mengesahkan bahawa tiada seorang pun pekerja perusahaan ini sebagaimana yang dinyatakan dalam seksyen 16 Akta telah tertinggal daripada senarai di atas.

Tandatangan: _____

Tarikh :

Nama Majikan>Nama Wakil Majikan:

Nama Perusahaan:

No. KPPN:

Jawatan:

No. Telefon Pejabat/No. Telefon Bimbit:

No. Faks:

E-mel :

Tandatangan tidak diperlukan sekiranya borang ini dihantar melalui medium elektronik tertakluk kepada pengesahan oleh PERKESO



BORANG PENDAFTARAN PEKERJA DOMESTIK

DOMESTIC WORKER'S REGISTRATION FORM

A. BUTIR-BUTIR PEKERJA DOMESTIK / PARTICULARS OF DOMESTIC WORKER

A1. Nama *
Name

A2. Warganegara*
Nationality

A3. Tarikh lahir *
Date of Birth

A4. Jenis Pekerjaan
Type of Occupation

A5. Jantina *
Gender

A6. Alamat tempat tinggal *
Residential Address

A7. No. Tel. Rumah
Home Phone No.

A8. No.Tel. Bimbit
Mobile Phone No.

A9. Alamat tempat bekerja*
Workplace Address

A10. No. Kad Pendaftaran Pengenalan Diri *
Registration Identity Card No.

A11. No. Pasport *
Passport No.

A12. Tempoh Sah Laku Pasport *
Validity Period of Passport

A13. No. Permit Kerja / Pas Masuk *
Working Permit / Entry Pass No.

A14. Tarikh Mula Kerja*
Employment Start Date

A15. Tempoh Sah Laku Permit Kerja *
Validity Period of Working Permit / Entry Pass

A16. Tempoh Kontrak Bekerja *
Period of Working Contract

A17. Masa Bekerja *
Working Time

A18. Kontrak Perkhidmatan *
Service Contract

Bertulis
Written

Lisan
Verbal

Jika lisan, nyatakan skop kerja : _____
If as verbal, please specify scope of work

Gunakan helaian tambahan jika alamat tempat bekerja melebihi daripada satu / Use additional sheets if there is more than one workplace address

B. BUTIR-BUTIR MAJIKAN / PARTICULAR OF EMPLOYER

B1. No. Kod Majikan *
Employer's Code No.

B2. E-Mel
E-mail

B3. Nama Majikan
Employer's Name

B4. Warganegara*
Nationality

B5. No. Kad Pendaftaran Pengenalan Diri / No. Pasport *
Registration Identity Card No. / Passport No.

B6. Alamat
Address

B7. No. Telefon
Telephone No.

B8. Hubungan dengan pekerja *
Relationship with employee

C. BUTIR-BUTIR WARIS / PARTICULAR OF NEXT OF KIN

C1. Nama *
Name

C2. Alamat surat-menyurat *
Correspondence Address

C3. No. Telefon
Phone No.

C4. Hubungan dengan pekerja *
Relationship with employee

D. PENGESAHAN MAJIKAN / ENDORSEMENT BY EMPLOYER

Saya memperakui bahawa sepanjang pengetahuan dan kepercayaan saya bahawa semua butiran yang dinyatakan adalah benar.
I certify that to the best of my knowledge and belief that all the particulars specified are true.

Tandatangan majikan / wakil majikan yang diberi kuasa : _____
Signature of Employer / Employer's authorized representative

Nama
Name

Tarikh
Date

Tandatangan tidak diperlukan sekiranya borang ini dihantar melalui medium elektronik tertakluk kepada pengesahan oleh PERKESO
Signature is not required if this form is submitted via electronic medium subject to confirmation by SOCSO

RATE OF CONTRIBUTION FOR EMPLOYEES' SOCIAL SECURITY ACT, 1969 (ACT 4)

No.	Actual Monthly Wages of The Month	First Category (Employment Scheme and Invalidation Scheme)			Second Category (Employment Injury Scheme)
		Employer's	Employee's	Total Contribution	Contribution by Employer Only
1	Wages up to RM 30	40 sen	10 sen	50 sen	30 sen
2	When wages exceed RM30 but not RM50	70 sen	20 sen	90 sen	50 sen
3	When wages exceed RM50 but not RM70	RM1.10	30 sen	RM1.40	80 sen
4	When wages exceed RM70 but not RM100	RM1.50	40 sen	RM1.90	RM1.10
5	When wages exceed RM100 but not RM140	RM2.10	60 sen	RM2.70	RM1.50
6	When wages exceed RM140 but not RM200	RM2.95	85 sen	RM3.80	RM2.10
7	When wages exceed RM200 but not RM300	RM4.35	RM1.25	RM5.60	RM3.10
8	When wages exceed RM300 but not RM400	RM6.15	RM1.75	RM7.90	RM4.40
9	When wages exceed RM400 but not RM500	RM7.85	RM2.25	RM10.10	RM5.60
10	When wages exceed RM500 but not RM600	RM9.65	RM2.75	RM12.40	RM6.90
11	When wages exceed RM600 but not RM700	RM11.35	RM3.25	RM14.60	RM8.10
12	When wages exceed RM700 but not RM800	RM13.15	RM3.75	RM16.90	RM9.40
13	When wages exceed RM800 but not RM900	RM14.85	RM4.25	RM19.10	RM10.60
14	When wages exceed RM900 but not RM1,000	RM16.65	RM4.75	RM21.40	RM11.90

RATE OF CONTRIBUTION FOR EMPLOYEES' SOCIAL SECURITY ACT, 1969 (ACT 4)

No.	Actual Monthly Wages of The Month	First Category (Employment Scheme and Invalidity Scheme)			Second Category (Employment Injury Scheme)
		Employer's	Employee's	Total Contribution	Contribution by Employer Only
15	When wages exceed RM1,000 but not RM1,100	RM18.35	RM5.25	RM23.60	RM13.10
16	When wages exceed RM1,100 but not RM1,200	RM20.15	RM5.75	RM25.90	RM14.40
17	When wages exceed RM1,200 but not RM1,300	RM21.85	RM6.25	RM28.10	RM15.60
18	When wages exceed RM1,300 but not RM1,400	RM23.65	RM6.75	RM30.40	RM16.90
19	When wages exceed RM1,400 but not RM1,500	RM25.35	RM7.25	RM32.60	RM18.10
20	When wages exceed RM1,500 but not RM1,600	RM27.15	RM7.75	RM34.90	RM19.40
21	When wages exceed RM1,600 but not RM1,700	RM28.85	RM8.25	RM37.10	RM20.60
22	When wages exceed RM1,700 but not RM1,800	RM30.65	RM8.75	RM39.40	RM21.90
23	When wages exceed RM1,800 but not RM1,900	RM32.35	RM9.25	RM41.60	RM23.10
24	When wages exceed RM1,900 but not RM2,000	RM34.15	RM9.75	RM43.90	RM24.40
25	When wages exceed RM2,000 but not RM2,100	RM35.85	RM10.25	RM46.10	RM25.60
26	When wages exceed RM2,100 but not RM2,200	RM37.65	RM10.75	RM48.40	RM26.90
27	When wages exceed RM2,200 but not RM2,300	RM39.35	RM11.25	RM50.60	RM28.10
28	When wages exceed RM2,300 but not RM2,400	RM41.15	RM11.75	RM52.90	RM29.40
29	When wages exceed RM2,400 but not RM2,500	RM42.85	RM12.25	RM55.10	RM30.60

RATE OF CONTRIBUTION FOR EMPLOYEES' SOCIAL SECURITY ACT, 1969 (ACT 4)

No.	Actual Monthly Wages of The Month	First Category (Employment Scheme and Invalidity Scheme)			Second Category (Employment Injury Scheme)
		Employer's	Employee's	Total Contribution	Contribution by Employer Only
30	When wages exceed RM2,500 but not RM2,600	RM44.65	RM12.75	RM57.40	RM31.90
31	When wages exceed RM2,600 but not RM2,700	RM46.35	RM13.25	RM59.60	RM33.10
32	When wages exceed RM2,700 but not RM2,800	RM48.15	RM13.75	RM61.90	RM34.40
33	When wages exceed RM2,800 but not RM2,900	RM49.85	RM14.25	RM64.10	RM35.60
34	When wages exceed RM2,900 but not RM3,000	RM51.65	RM14.75	RM66.40	RM36.90
35	When wages exceed RM3,000 but not RM3,100	RM53.35	RM15.25	RM68.60	RM38.10
36	When wages exceed RM3,100 but not RM3,200	RM55.15	RM15.75	RM70.90	RM39.40
37	When wages exceed RM3,200 but not RM3,300	RM56.85	RM16.25	RM73.10	RM40.60
38	When wages exceed RM3,300 but not RM3,400	RM58.65	RM16.75	RM75.40	RM41.90
39	When wages exceed RM3,400 but not RM3,500	RM60.35	RM17.25	RM77.60	RM43.10
40	When wages exceed RM3,500 but not RM3,600	RM62.15	RM17.75	RM79.90	RM44.40
41	When wages exceed RM3,600 but not RM3,700	RM63.85	RM18.25	RM82.10	RM45.60
42	When wages exceed RM3,700 but not RM3,800	RM65.65	RM18.75	RM84.40	RM46.90
43	When wages exceed RM3,800 but not RM3,900	RM67.35	RM19.25	RM86.60	RM48.10
44	When wages exceed RM3,900 but not RM4,000	RM69.05	RM19.75	RM88.80	RM49.40
45	When wages exceed RM4,000	RM69.05	RM19.75	RM88.80	RM49.40

RATE OF CONTRIBUTION FOR EMPLOYMENT INSURANCE SYSTEM, 2017 (ACT 800)

No.	Actual Monthly Wages of The Month	Employer's	Employee's	Total Contribution
1	Wages up to RM 30	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

RATE OF CONTRIBUTION FOR EMPLOYMENT INSURANCE SYSTEM, 2017 (ACT 800)

No.	Actual Monthly Wages of The Month	Employer's	Employee's	Total Contribution
18	When wages exceed RM1,300 but not exceed RM1,400	RM2.70	RM2.70	RM5.40
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

RATE OF CONTRIBUTION FOR EMPLOYMENT INSURANCE SYSTEM, 2017 (ACT 800)

No.	Actual Monthly Wages of The Month	Employer's	Employee's	Total Contribution
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
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	RM7.90	RM7.90	RM15.80