

EMPLOYER STATUTORY OBLIGATIONS IN 2026 : EPF, SOCSO, EIS, HRD CORP AND INCOME TAX 1967 COMPLIANCE



COURSE INTRODUCTION

It is the duty of every employer and every self-employed person to ensure, as far as is practicable, the safety, health and welfare at work of all his employees. As an employer, it is an obligation to ensure that its employees get the provisions that have been provided under the legislations in Malaysia. This course will cover latest information on employers' obligations and benefits in perspective of EPF, SOCSO, human resource and taxation statutory obligations.

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COURSE CONTENTS

Fulfilling Your Obligation as an Employer under Employees Provident Fund (EPF)

As an employer, your responsibilities include paying EPF contributions in respect of any person you have engaged to work under a Contract of Service or Apprenticeship. You have to ensure accurate monthly contributions are deducted from your employees' salary and remitted to EPF. In this session you will learn your responsibilities in relation to registration, contribution, e-caruman, e-CTML, compliance and enforcement, update and maintenance of records.

Employers' Obligations under Social Security Organization (SOCSO): Social Security

SOCSO was mandated to administer and enforce the Employees' Social Security Act 1969 (Act 4) and Employment Insurance System Act 2017 (Act 800). The Employment Injury Scheme and the Invalidity Scheme under Act 4 allow SOCSO to provide free medical treatment, facility for physical or vocational rehabilitation, and financial assistance to employees if the accidents or diseases have reduced their abilities to work or rendered them incapacitated. If an employee dies, his/her dependents are provided for financially through pensions. The Employment Insurance System (EIS) was established on 1st January 2018 to provide income replacement for Insured Persons (IP) who have lost their jobs. Through this session, participants will learn more about the employer's obligation to contribute to SOCSO and how to get the above assistance.

Employers' Tax Statutory Obligations in 2026

Did you know that as an employer, you are responsible for the taxes of your employees? If you are providing benefits or allowances in your employee's salary package, there are different tax treatments that employers need to be aware of as well. Under the Income Tax Act 1967, employers have certain obligations regarding their employees, and if these obligations are not complied with, the employer could be subject to penalties and in some cases, even imprisonment.

Employers' Obligations under Human Resource Development Corporation (HRD Corp)

HRD Corp (Pembangunan Sumber Manusia Berhad) was established in 1993 and is a dynamic organisation under the purview of Ministry of Human Resources (MoHR). Governed by the Pembangunan Sumber Manusia Berhad Act 2001 (PSMB Act 2001), HRD Corp has been accorded the mandate by the Government of Malaysia to catalyse the development of a competent local workforce who will contribute towards Malaysia's vision of becoming a developed and high-income economy. This session will explain the benefits of being a registered employer under HRD Corp as well as compliance and coverage of PSMB Act 2001 to all employers.

COURSE OBJECTIVES

Participants will learn the importance of employers being compliant under EPF, SOCSO, HRD Corp and guide participants on their employer tax obligations including the different tax treatments pertaining to the various benefits given to employees under the Income Tax Act 1967. This course aims to update employers on the changes and latest developments on employers' statutory reporting and to understand the implications of employees' benefits.

LEARNING OUTCOMES

By attending this course, participants will be able to:

- Comply with the employers' requirements under the EPF, SOCSO and Income Tax Act.
- Understand the implications on employers and employee benefits.
- Understand the benefits of being a registered employer under HRD Corp as well as compliance and coverage of PSMB Act, 2001 to all employers.
- Understand the statutory tax obligations of employers under the Income Tax Act 1967.
- Recognise and apply the correct tax treatment for various employee benefits and allowances.
- Avoid non-compliance penalties through proper documentation, reporting, and deduction practices.

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ABOUT THE TRAINERS

Izyan Liana Binti Md Isa, Deputy Manager, Relationship & Advisory, Employees Provident Fund (EPF). Izyan Liana joined the Employees Provident Fund (EPF) in 2007. Currently she is the Deputy Manager at Retirement Advisory Service, EPF Sungai Petani Branch. She oversees financial education and retirement advisory programs at EPF Kedah/Perlis. Izyan Liana obtained her Bachelor Degree in Administrative Science and Policy Making from Universiti Teknologi MARA (UiTM Shah Alam), Malaysia in 2011. She completed Shariah Registered Financial Planner at Malaysia Financial Planning Council in year 2016.

Fadlina Binti Adam, Senior Case Manager, Employment Services Department, Social Security Organization (SOCSO). Fadlina joined Pertubuhan Keselamatan Social (PERKESO) in February 2005. Currently she is the Regional Manager (Kuala Lumpur), Employment Services Dept. She is responsible for ensuring and monitoring plans, strategizing and implementing employment services through re-employment placement programme. Fadlina obtained her Bachelor of Communication (Human Communication) from Universiti Putra, Malaysia (UPM), Malaysia in 2004. She has extensive experience in core business at PERKESO and has served in several divisions such as the Enforcement Division, Benefits Division, Complaints Management Division and the latest in the Employment Services Division. She is also a trainer and is often invited to speak on PERKESO Protection Scheme.

Md Sharizal Bin Che Deris, Senior Vice President (SVP) Customer Acquisition Department, Pembangunan Sumber Manusia Berhad (HRD Corp). Md Sharizal joined Pembangunan Sumber Manusia Berhad (HRD Corp) in December 2000. Currently he is the Senior Vice President (SVP) Customer Acquisition Department. He obtained Degree in Accounting from University Technology Mara (UiTM), Malaysia in 1997. He is a Chartered Accountant (CA) from Malaysia Institute of Accountant (MIA).

Dr. Yee Hun Leek, Partner, YHL & Associates. Dr. Yee has over 30 years of experience, including at KPMG Malaysia, in audit, tax, accounting, company secretarial and consultancy services. He has conducted public and in-house training for listed companies, multinational companies, banks, Universities, HRDC approved training providers, associations, the Malaysian Institute of Accountants (MIA), ACCA Malaysia, Institute of Corporate Directors Malaysia (ICDM), Malaysian Institute of Chartered Secretaries and Administrators (MAICSA), CCH / Walters Kluwer (Malaysia), CPA Australia, Association of Malay Chartered Accountants Firms (AMCAF), government bodies, accounting and tax firms; and non-profitable organisations. He has also been invited as moderator and panelist for various conferences and forums. Dr. Yee is a Human Resources Development Corporation (HRDC) Accredited Trainer and a Suruhanjaya Syarikat Malaysia (SSM) Certified Trainer for Malaysian Business Reporting System (MBRS). He is also a Certified trainer of Anti-Money Laundering (AML) & Counter Financing of Terrorism (CFT) for Designated Non-Financial Businesses and Professions (awarded by Asian Banking School and Bank Negara Malaysia). He is an Adjunct Associate Professor at a private university and an Adjunct Professor at a private university college in Malaysia.

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WHO SHOULD ATTEND

Employers, business owners, new start-up entities, company secretaries who advise the board on these matters, HR staff, staff in charge of payroll and anyone who is keen to learn on this subject.

ADMINISTRATIVE DETAILS

Date	14 July 2026
Venue	Virtual platform
Time	09.00 am – 05.00 pm
Training Methodology	Lecture and case discussion
Fee	RM550.00 Standard RM450.00 Licensed Secretary Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak
SSM CPE Points	8 points

HOW TO REGISTER?

STEP 1

Strictly via online registration at www.ssm4u.com.my/ecomtrac

STEP 2

NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP 3

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information
- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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TERMS & CONDITIONS FOR TRAINING PROGRAMMES

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (www.ssm4u.com.my/ecomtrac). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

LIVE WEBINAR TRAINING

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

E-LEARNING TRAINING

- Upon successful registration, an email will be sent containing the access link to the pre-recorded webinar and accompanying material will be sent on the start date of the programme.
- Access will be available for a fixed duration of seven (7) days starting from the session's commencement date. After this period, the link will expire, and access to the webinar and materials will no longer be available.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme or in seven (7) working days for conference / symposium. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day. Any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc will incur a fee of RM30.00 for reissuance.

CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

TRANSFER

Transfer of registration fee to another training programme is not allowed.

PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

DISCLAIMER

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants due to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

SSM shall not be responsible for any problems or technical malfunction, including, without limitation, the acts, omissions, problems or malfunctions of any telephone network or lines, computer online systems, servers, computer equipment, software, failure of e-mail, traffic congestion on the internet or at any web or combination thereof.

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