



PAYROLL ADMINISTRATION AND PCB CALCULATIONS

HRDCorp Claimable Courses

Duration: 2 Days

Time: 9.00am to 5.00pm

SUMMARY

This program shows how to prepare the payroll using manual methods so that one understands how the payroll is actually computed so that the participant could explain and demonstrate to fellow employees how their pay is calculated.

PROGRAMME DESCRIPTION

Introduction

The main reason why employees work is because of wages. Employees expect employers to pay wages according to the agreed terms in the contract of employment and the laws

Employment Laws (Employment Act 1955, Labour Ordinance Sabah 2004, Sarawak 2005), EPF, SOCSO, EIS and Income Tax laws dictate how wages should be calculated and what deductions and contributions should be made

The Main Challenge for Payroll Specialists

Many, if not most, organisations use payroll software to compute payroll. The challenge is how to explain to employees how the software processes their pay. And also **why for some months the PCB is higher than other months**

How Does this Workshop Help?

This programme shows you how to compute your overtime calculations & PCB calculations using manual formulas and EPF, SOCSO & EIS tables, so you will understand the system better and also be able to explain to other employees **how the payroll software works; step-by-step.**

BRING YOUR CALCULATORS!

As this workshop involves a lot of practical calculations, it will be useful if you bring your calculators

OBJECTIVES

The participants will learn how to:

- Calculate pay for work done during normal hours and on overtime during normal work days, public holidays and rest days; Calculate pay for incomplete month due to resignations, dismissals, absence or unpaid leave
- Provide benefits under the employment laws: Annual leave, Sick Leave, Maternity Leave, Paternity Leave, Retrenchment; and calculate their values.
- Calculate pay and benefits for PART-TIMERS
- Compute EPF, SOCSO, EIS and Income Tax (MTD / PCB) deductions using appropriate tables and configurations Compute Income tax including value of benefits such as VOLA and value of perks, after relief and rebates
- Prepare the payroll report as per the latest laws of Malaysia; and Prepare the EA Form

LEARNING APPROACH

Presentations, discussions, experiential workshop exercises, case-studies

WHO MUST ATTEND?

- Payroll Specialists & Assistants
- Compensation & Benefits Specialists
- Finance Managers & Executives
- HR Managers & Assistants

COURSE OUTLINE

(1) Introduction

- Difference between wages and salary
- Contracts of Employment vs Employment Laws
- Daily rated, monthly rated and piece rated employee
- Who is an employee?

(2) OT Calculations

- Formula for calculation of Ordinary Rate of Pay (ORP) and Hourly Rate of Pay (HRP)
- OT rates on week-days, Rest Days and PH
- When does OT start?
- Limit on OT hours

(3) Wages Administration & Incomplete Month Calculations

- Minimum wages
- Formula for calculation of salary for incomplete month
- Minimum and maximum amount of salary advance and loans
- Authorised and unauthorised deductions; and its limit

(4) Resignations and Dismissals

- Notice period
- Calculation of salary in lieu of notice period
- Calculation for last day of service
- Short notice

(5) Leave Benefits & Encashment

- Sick Leave
- Hospitalisation Leave
- Annual Leave
- Maternity Leave
- Paternity Leave

(6) Retrenchment

- Who is eligible for retrenchment benefits?
- Notice period and compensation for retrenchment
- Calculation for payment of retrenchment benefits
- Payment date of retrenchment benefits

(7) Part-time Employees: Benefits

- Who are the part-time employees protected by EA?
- Overtime calculations
- Benefits

8) SOCSO, EPF & EIS Deductions & Contributions

- Who is eligible for deductions and contributions?
- What types of income are subject to SOCSO, EPF and EIS contributions?
- Rate of deductions for different classes of employees

9) Income Tax: Monthly Deductions (MTD / PCB)

- Definition of wages for income tax deductions
- Normal vs additional remuneration
- Reliefs, Rebates and Exemptions from tax
- Using the formula method to compute MTD/PCB
- Compulsory and optional deductions TP1 & TP3 forms

10) Income Tax: Benefits-in-kind and Perks

- Calculating value of benefits, perks, VOLA
- Formula and prescribed value methods of determining taxable values
- ESOS
- Preparing the EA form

PROGRAMME SCHEDULE (as a guide only)

Day 1

9.00-11.00 am	Introduction OT Calculations
11.00 – 1.00 pm	Wages Administration & Incomplete Month Calculations Resignations, Dismissals Leave Benefits and Encashment Retrenchment
1.00 –2.00 pm	LUNCH BREAK
2.00 –5.00 pm	Part-time employees EPF, SOCSO & EIS Contributions

Day 2

9.00 – 1.00 pm	Income Tax: MTD/ PCB Income Tax: Benefits-in-kind and Perks
1.00 –2.00 pm	LUNCH BREAK
2.00 –4.00 pm	Documentation
4.00 – 5.00 pm	EA Form

TRAINER PROFILE

CYRIL PAGADALA

Cyril has a BA (English) and MA (Human Resource Management). Cyril has vast real work experience, in local and multinational companies, of more than 18 years in the field of Human Resources Management, Administration and Operations in various industries: banking, manufacturing, hospitality, tourism, and publications. He last held the position of Director of Administration and Human Resources of a group of companies.

He has managed all HR functions from recruitment to termination/dismissal such as: Setting up the HR Department A-Z and company start-up operations with appropriate systems in a new organization as part of start-up operations, developing policies and procedures, writing operational procedures, developing performance appraisal standards, managing recruitment and selection, setting up wage systems, designing motivation strategies, reducing employee turnover, training, handling misconduct, taking disciplinary action, conducting the domestic inquiry, handling grievances, carrying out negotiations with trade unions and collective agreements, etc

He is now a lecturer and corporate trainer since 2007 in the field of: human resource management, HR laws, leadership principles, customer service, business communication and English. He lectures on the OUM degree programmes in Human Resource Management hosted by the Malaysian Employers Federation (MEF)

His tenure in organizations has provided him with deep insight and lasting exposure to various problems and solutions of different kinds. He brings this exposure to his specialised areas of training.

He delivers and facilitates the programmes in a simple, easy-to-understand way and willingly shares knowledge. Due to his real hard-knock work experience, he is able to provide many simple solutions to work challenges.

He has trained a wide range of organizations such as:

CCM Chemicals, Ornasteel Enterprise Corporation, FELDA, Euratech (M), Alliance Bank, Affin Bank, MBF Cards, Telekom Malaysia, PERODUA, RHB Bank, Optimax Eye Specialist Centre, Hotel Maya, Tanjung Rhu Resort, Prestar Steel Pipes, Companies Commission Malaysia, Manulife, TNB, Malaysia AIDS Council, Malaysia Newsprint Sdn Bhd, Equatorial Hotel, BC Petrochemical, Wonder Bowl, Schaefer Kalk (M), Guardian Venture (M), Kudrat Maritime, Bumimetro Construction, Sinora, Global Airfreight, Shangrila Hotel, Hitachi Chemical, Redtone Telecommunications, Multipurpose Insurance, Pacific Regency Apartments, STT Technologies, Fujiya Constructions, Boulevard Hotel, EON, Cargil Palm Products, Petronas, Hospital Pantai Indah, Country Heights Resorts, YTL Land, Sime Kansai, Samsung Electronics (M), JVC Video (M), Kelab Sukan Cahaya, UPD Systems, Takaful Nasional, Dewan Bahasa Dan Pustaka, Job Street.com, Inti College, Toshiba, etc

Participation Registration & Fee

Kindly email to marketing department at mytrain2@mytrainingmalaysia.com for latest participation fees. The Course Fee is fully claimable under HRD Corp Claimable Courses

Course is conducted through the following method

- 1. Public. Training Series**
- 2. Exclusive In House Training Series**

Registration via online can be done thru our website at www.eliteedge.com.my

ORGANISED BY

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