



HRD Corp Programme Number : 10001112512

PROGRAMME OUTLINE for PRACTICAL PAYROLL COMPUTATION WORKSHOP

9am to 10.30am

MODULE ONE:

Compliance to The Employment Act 1955

- Categories of employees covered by the Act
- The definition of Wages
- The definition of Normal Hours of Work
- The definition of overtime
- Maximum hours of overtime permitted
- Definition of Ordinary Rate of Pay (ORP) and Hourly Rate of Pay (HRP)

MODULE TWO:

Annual Leave Entitlement

- Computation of annual leave entitlement
- Computation of accrued & Pro rata leaves

10.30am to 10.45am

Break

10.45am to 1.00pm

MODULE THREE:

Other Types of Leave & Payment

- Non paid Leave
- Emergency Leave
- Absent without pay
- Maternity payment
- Termination Payment
- Unutilized Maternity Benefit
- Others, if any

MODULE FOUR:

Sick Leave Entitlement

- Computation/Recording of Sick Leave
- Sick leave/Hospitalization permitted per year

1.00pm to 2.00pm

Lunch Break



2.00pm to 3.15pm

MODULE FIVE:

Calculation of Rate of Pay

- Calculation of rate of pay for monthly, weekly, daily or piece rated employees
- Calculation of salaries for an incomplete month's service
- Calculation of hourly rate of pay

MODULE SIX:

Calculation of overtime

- Calculation of rate payable after normal working hours during a normal working day
- Calculation for work done on a rest day/public holiday
- Work performed before the normal hours of work

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

MODULE SEVEN:

Compliance to EPF, SOCSO Act & EIS

- Statutory Contribution of EPF, SOCSO & EIS
- Latest changes

MODULE EIGHT:

Understanding of PCB (Potongan Cukai Berjadual)

- Mechanism and Framework
- Categories of employee subject to PCB
- Different types of prescribed form (e.g. TP, CP etc.)
- Allowable deduction & rebates