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*Our ref.* : (2)PSMB/20/8  
Kulit 1  
*Date* : 15 October 2010

## **EMPLOYERS CIRCULAR NO. 19/2010**

### **EXEMPTION OF HUMAN RESOURCES DEVELOPMENT LEVY ON PART-TIME WORKERS**

#### **1.0 PURPOSE**

1.1 The purpose of this Circular is to inform employers on the exemption of human resources development (HRD) levy on part-time workers.

#### **2.0 BACKGROUND**

2.1 On 1 October 2010, the Government had enforced the Work Regulations (Part-Time Workers) 2010 that allow employers to employ workers on a part-time basis. Under this regulation, part-time workers are subject to EPF and SOCSO contributions.

2.2 However, part-time workers have been exempted from the HRD levy under the Pembangunan Sumber Manusia Berhad Act, 2001. Thus, the HRD levy shall only be calculated based on the wages of full-time permanent, contract or temporary workers.

### 3.0 **EFFECTIVE DATE**

3.1 This Circular comes into effect on 1 October 2010.

3.2 What it means is that HRD levy for the month of October 2010 which is to be paid on or before 30 November 2010 shall be calculated based on the new formula. The same calculation applies for the subsequent months.

### 4.0 **CLOSING**

4.1 Please feel free to contact our Customer Service Officer at (03) 2096 4600 or (03) 2096 4819 should you require further clarification or assistance.

Thank you.

***“PSMB – SHAPING PEOPLE”***  
***“Pekerja Berinovasi Pemacu Transformasi”***

Yours sincerely,

**( AMIRNUDDIN BIN MAZLAN )**

Chief Executive

Pembangunan Sumber Manusia Berhad