

## FREQUENTLY ASKED QUESTIONS (FAQ)

### PRIHATIN RAKYAT ECONOMIC STIMULUS PACKAGE HUMAN RESOURCES DEVELOPMENT LEVY EXEMPTION FOR ALL EMPLOYERS FROM THE 63 SUB-SECTORS UNDER THE PEMBANGUNAN SUMBER MANUSIA BERHAD ACT 2001 (Act 612)

NO.	QUESTIONS	HRDF RESPONSES
1.	Which employers are qualified for the six (6) months levy exemption?	All HRDF registered employers will be exempted from paying the mandatory Human Resources Development (HRD) levy under the Pembangunan Sumber Manusia Berhad Act 2001 (Act 612) for six (6) months from 15 April 2020 to 15 September 2020.
2.	Do employers need to make application for the levy exemption?	No. All registered employers will automatically be exempted from paying the HRD levy.
3.	Are there any terms and conditions to the levy exemption?	Yes. Kindly refer to <a href="#">Employers' Circular No. 2/2020</a> and its corresponding guidelines.
4.	When is the effective date of the levy exemption?	The levy exemption will come into effect from 15 April 2020 to 15 September 2020.

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5.	For which months are employers exempted from levy contributions?	<p>Employers are exempted from paying levy for the months of March 2020 to August 2020. Please refer to Table 1 below:</p> <table border="1" data-bbox="831 440 2065 911"> <thead> <tr> <th data-bbox="831 440 1167 533">Salary for the month of:</th> <th data-bbox="1167 440 1496 533">Levy contribution for the month of:</th> <th data-bbox="1496 440 1832 533">Levy payment due (before or on)</th> <th data-bbox="1832 440 2065 533">Levy payable status</th> </tr> </thead> <tbody> <tr> <td data-bbox="831 533 1167 580">Feb 2020</td> <td data-bbox="1167 533 1496 580">Feb 2020</td> <td data-bbox="1496 533 1832 580">15 Mar 2020</td> <td data-bbox="1832 533 2065 580">Payable</td> </tr> <tr> <td data-bbox="831 580 1167 628">Mar 2020</td> <td data-bbox="1167 580 1496 628">Mar 2020</td> <td data-bbox="1496 580 1832 628">15 Apr 2020</td> <td data-bbox="1832 580 2065 628"><b>Exempted</b></td> </tr> <tr> <td data-bbox="831 628 1167 676">Apr 2020</td> <td data-bbox="1167 628 1496 676">Apr 2020</td> <td data-bbox="1496 628 1832 676">15 May 2020</td> <td data-bbox="1832 628 2065 676"><b>Exempted</b></td> </tr> <tr> <td data-bbox="831 676 1167 724">May 2020</td> <td data-bbox="1167 676 1496 724">May 2020</td> <td data-bbox="1496 676 1832 724">15 Jun 2020</td> <td data-bbox="1832 676 2065 724"><b>Exempted</b></td> </tr> <tr> <td data-bbox="831 724 1167 772">Jun 2020</td> <td data-bbox="1167 724 1496 772">Jun 2020</td> <td data-bbox="1496 724 1832 772">15 Jul 2020</td> <td data-bbox="1832 724 2065 772"><b>Exempted</b></td> </tr> <tr> <td data-bbox="831 772 1167 820">Jul 2020</td> <td data-bbox="1167 772 1496 820">Jul 2020</td> <td data-bbox="1496 772 1832 820">15 Aug 2020</td> <td data-bbox="1832 772 2065 820"><b>Exempted</b></td> </tr> <tr> <td data-bbox="831 820 1167 868">Aug 2020</td> <td data-bbox="1167 820 1496 868">Aug 2020</td> <td data-bbox="1496 820 1832 868">15 Sep 2020</td> <td data-bbox="1832 820 2065 868"><b>Exempted</b></td> </tr> <tr> <td data-bbox="831 868 1167 911">Sep 2020</td> <td data-bbox="1167 868 1496 911">Sep 2020</td> <td data-bbox="1496 868 1832 911">15 Oct 2020</td> <td data-bbox="1832 868 2065 911">Payable</td> </tr> </tbody> </table> <p data-bbox="1384 919 1507 951" style="text-align: center;"><b>Table 1</b></p>	Salary for the month of:	Levy contribution for the month of:	Levy payment due (before or on)	Levy payable status	Feb 2020	Feb 2020	15 Mar 2020	Payable	Mar 2020	Mar 2020	15 Apr 2020	<b>Exempted</b>	Apr 2020	Apr 2020	15 May 2020	<b>Exempted</b>	May 2020	May 2020	15 Jun 2020	<b>Exempted</b>	Jun 2020	Jun 2020	15 Jul 2020	<b>Exempted</b>	Jul 2020	Jul 2020	15 Aug 2020	<b>Exempted</b>	Aug 2020	Aug 2020	15 Sep 2020	<b>Exempted</b>	Sep 2020	Sep 2020	15 Oct 2020	Payable
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6.	Do employers have to pay for the February 2020 levy?	Yes, employers are still required to pay the February 2020 levy contribution before or on 15 March 2020. (Please refer to Table 1)																																				
7.	When do employers resume their payment after the 6 months' levy exemption?	Employers are required to resume their levy payment for the month of September 2020 with levy payment made before or on 15 October 2020. (Please refer to Table 1)																																				

NO.	QUESTIONS	HRDF RESPONSES
8.	Will employers' levy statement show any levy amount during the exemption period?	No. During the levy exemption period from 15 April 2020 to 15 September 2020, employers' levy statement will be stamped as <u>Zero Levy</u> .
9.	Are employers exempted from paying levy or interest arrears during the levy exemption period?	No. Employers with arrears in their levy or interest are not exempted from paying their arrears.
10.	Can employers defer their levy or interest arrears instalments?	No. Employers with arrears in their levy or interest are required to continue with their arrears' instalment payments without fail to avoid new interest charges.
11.	Are newly registered employer exempted from paying levy during this period?	Yes, newly registered employers are automatically qualified for the levy exemption from 15 April 2020 to 15 September 2020
12.	Will there be any refund for employers who have made levy payment during this exemption?	Yes. Any levy payments that are exempted during the six (6) months period will be automatically refunded to the employer. The employers do not have to apply for a refund.

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13.	Can employers submit our training claim(s) during the exemption period?	Yes, HRDF registered employers can continue with their training claim submission(s) as long as their available levy balance exceeds 50 per cent of the total amount claimed.
14.	If there is an insufficient levy balance, how will employers' training claim be paid?	The payment for the claim will be made in stages. The first payment will be disbursed based on the available levy balance while the remaining claim will be made when employer has sufficient levy balance.
15.	What is the time frame for submission of the claim(s)?	<p>Employers must apply for their training claim(s) within six (6) months from the training end-date. Additionally, at the time the training claims are made, employers levy balance must exceed 50 per cent of the total claim amount.</p> <p>The claim submission must be made within six (6) months from the training end-date. Upon submission, the employer must ensure at least 50 per cent of levy balance from the total amount claimed.</p>
16.	Can appeals be made if employers exceed the 6 months claim submission dateline?	Yes. However, employers are required to provide justifications for the late claim submission(s).

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17.	For more information and/or enquiries on the HRDF levy exemption initiative, who can employers reach out to?	<p>Employers can get in touch with our Call Centre at :</p> <ul style="list-style-type: none"> <li>• <b>Call Centre (Toll Free) : 1800 88 4800</b></li> <li>• <b>Email: <a href="mailto:support@hrdf.com.my">support@hrdf.com.my</a> or <a href="mailto:levysupport@hrdf.com.my">levysupport@hrdf.com.my</a></b></li> </ul> <table border="1" data-bbox="806 539 2000 746"> <thead> <tr> <th>Day</th> <th>Operational Hours</th> <th>Break</th> </tr> </thead> <tbody> <tr> <td>Monday – Thursday</td> <td rowspan="2">8.30 AM – 5.30 PM</td> <td>1.00 PM – 2.00 PM</td> </tr> <tr> <td>Friday</td> <td>12.15 PM – 2.45 PM</td> </tr> <tr> <td>Saturday &amp; Sunday</td> <td colspan="2">Closed</td> </tr> </tbody> </table> <p>Additionally, Employers will be informed on the levy exemption via the following methods of communication:</p> <ul style="list-style-type: none"> <li>• Employers’ Circular;</li> <li>• Alerts on HRDF website, <a href="http://www.hrdf.com.my">www.hrdf.com.my</a>;</li> <li>• Email and WhatsApp message alerts; <i>and</i></li> <li>• Notifications of HRDF’s official social media channels: <ul style="list-style-type: none"> <li>○ Facebook: <a href="#">HRDF Official</a></li> <li>○ Instagram: <a href="#">@hrdf_official</a></li> <li>○ Linked In: <a href="#">HRDF Malaysia</a></li> <li>○ Twitter: <a href="#">@hrdf_official</a></li> </ul> </li> </ul>	Day	Operational Hours	Break	Monday – Thursday	8.30 AM – 5.30 PM	1.00 PM – 2.00 PM	Friday	12.15 PM – 2.45 PM	Saturday & Sunday	Closed	
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/ENDS

## SOALAN LAZIM (FAQ)

### PAKEJ RANGSANGAN EKONOMI PRIHATIN RAKYAT PENGECUALIAN LEVI PEMBANGUNAN SUMBER MANUSIA BAGI SEMUA MAJIKAN DARI KESEMUA 63 SUB-SEKTOR DI BAWAH AKTA PEMBANGUNAN SUMBER MANUSIA BERHAD 2001 (AKTA 612)

NO.	SOALAN	JAWAPAN
18.	Majikan manakah yang layak mendapat pengecualian levi selama enam (6) bulan ini?	Semua majikan berdaftar di bawah Pembangunan Sumber Manusia Berhad adalah layak mendapat pengecualian levi selama enam (6) bulan dari 15 April 2020 hingga 15 September 2020.
19.	Adakah majikan perlu memohon untuk mendapatkan pengecualian levi?	Tidak perlu. Semua majikan secara automatik layak mendapat pengecualian pembayaran levi selama enam (6) bulan.
20.	Adakah majikan tertakluk kepada sebarang syarat?	Ya. Sila rujuk <a href="#">Pekeliling Majikan No. 2/2020</a> serta garis panduan yang berkenaan.
21.	Bilakah tarikh pengecualian levi ini berkuatkuasa?	Pengecualian levi ini akan dikuatkuasakan bermula 15 April 2020 hingga 15 September 2020.

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22.	Pada bulan manakah majikan dikecualikan daripada membuat caruman levi?	<p>Majikan dikecualikan daripada membayar levi untuk bulan Mac 2020 hingga Ogos 2020. Sila rujuk Jadual 1 di bawah:</p> <table border="1" data-bbox="846 424 2085 943"> <thead> <tr> <th>Gaji untuk bulan:</th> <th>Caruman levi untuk bulan:</th> <th>Tarikh pembayaran levi (sebelum atau pada)</th> <th>Status levi yang perlu dibayar</th> </tr> </thead> <tbody> <tr> <td>Feb 2020</td> <td>Feb 2020</td> <td>15 Mac 2020</td> <td>Perlu dibayar</td> </tr> <tr> <td>Mac 2020</td> <td>Mac 2020</td> <td>15 Apr 2020</td> <td><b>Dikecualikan</b></td> </tr> <tr> <td>Apr 2020</td> <td>Apr 2020</td> <td>15 Mei 2020</td> <td><b>Dikecualikan</b></td> </tr> <tr> <td>Mei 2020</td> <td>Mei 2020</td> <td>15 Jun 2020</td> <td><b>Dikecualikan</b></td> </tr> <tr> <td>Jun 2020</td> <td>Jun 2020</td> <td>15 Jul 2020</td> <td><b>Dikecualikan</b></td> </tr> <tr> <td>Jul 2020</td> <td>Jul 2020</td> <td>15 Ogos 2020</td> <td><b>Dikecualikan</b></td> </tr> <tr> <td>Ogos 2020</td> <td>Ogos 2020</td> <td>15 Sep 2020</td> <td><b>Dikecualikan</b></td> </tr> <tr> <td>Sep 2020</td> <td>Sep 2020</td> <td>15 Okt 2020</td> <td>Perlu dibayar</td> </tr> </tbody> </table> <p style="text-align: center;"><b>Jadual 1</b></p>	Gaji untuk bulan:	Caruman levi untuk bulan:	Tarikh pembayaran levi (sebelum atau pada)	Status levi yang perlu dibayar	Feb 2020	Feb 2020	15 Mac 2020	Perlu dibayar	Mac 2020	Mac 2020	15 Apr 2020	<b>Dikecualikan</b>	Apr 2020	Apr 2020	15 Mei 2020	<b>Dikecualikan</b>	Mei 2020	Mei 2020	15 Jun 2020	<b>Dikecualikan</b>	Jun 2020	Jun 2020	15 Jul 2020	<b>Dikecualikan</b>	Jul 2020	Jul 2020	15 Ogos 2020	<b>Dikecualikan</b>	Ogos 2020	Ogos 2020	15 Sep 2020	<b>Dikecualikan</b>	Sep 2020	Sep 2020	15 Okt 2020	Perlu dibayar
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23.	Adakah majikan perlu mencarum levi untuk bulan Februari 2020?	Ya, majikan masih perlu membayar caruman levi bulan Februari 2020 sebelum atau pada 15 Mac 2020. (Sila rujuk Jadual 1)																																				
24.	Bilakah majikan perlu membuat pembayaran semula selepas tamat tempoh enam (6) bulan pengecualian levi tersebut?	Majikan dikehendaki meneruskan semula pembayaran levi mereka, iaitu untuk caruman bulan September 2020 sebelum atau pada 15 Oktober 2020. (Sila rujuk Jadual 1)																																				

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25.	Adakah penyata levi majikan akan menunjukkan sebarang amaun levi sepanjang tempoh pengecualian berkenaan?	Tidak. Semasa tempoh pengecualian levi dari 15 April 2020 hingga 15 September 2020, penyata levi majikan akan direkodkan dengan ' <u>Zero Levy</u> '.
26.	Adakah majikan dikecualikan daripada membayar tunggakan levi atau tunggakan faedah semasa tempoh pengecualian?	Tidak. Majikan yang mempunyai tunggakan levi atau faedah dikehendaki meneruskan pembayaran tunggakan mereka.
27.	Bolehkah majikan menangguhkan ansuran pembayaran tunggakan levi atau tunggakan faedah?	Tidak. Majikan yang mempunyai tunggakan levi atau faedah dikehendaki meneruskan ansuran pembayaran untuk mengelakkan caj faedah baru.
28.	Adakah majikan yang baru berdaftar layak mendapat pengecualian levi selama enam (6) bulan ini?	Ya, majikan yang baru berdaftar secara automatik memenuhi syarat untuk pengecualian levi dari 15 April 2020 hingga 15 September 2020
29.	Adakah majikan akan mendapat pembayaran semula (refund) bagi mereka yang telah membuat pembayaran levi dalam tempoh pengecualian ini?	Ya. Sebarang pembayaran levi yang dikecualikan semasa tempoh enam (6) bulan pengecualian ini akan dibayar balik ke majikan secara automatik. Majikan tidak perlu membuat sebarang permohonan bayaran balik.



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30.	Bolehkah majikan mengemukakan tuntutan latihan semasa tempoh pengecualian?	Ya, majikan yang berdaftar di bawah PSMB boleh membuat tuntutan latihan selagi baki levi mereka melebihi 50 peratus daripada jumlah yang dituntut.
31.	Sekiranya terdapat levi yang tidak mencukupi, bagaimanakah tuntutan latihan majikan akan dibayar?	Bayaran tuntutan akan dibuat secara berperingkat. Bayaran pertama akan dibuat berdasarkan baki levi sedia ada manakala baki tuntutan akan dibuat setelah majikan mempunyai baki levi yang mencukupi.
32.	Apakah jangka masa untuk penyerahan tuntutan?	Tuntutan latihan perlu dilakukan dalam tempoh enam (6) bulan dari tarikh tamat latihan. Semasa mengemukakan tuntutan, majikan hendaklah memastikan baki levi adalah sekurang-kurangnya 50 peratus dari jumlah keseluruhan tuntutan
33.	Bolehkah rayuan dilakukan jika majikan melebihi tarikh penyerahan tuntutan 6 bulan tersebut?	Boleh. Bagaimanapun, majikan dikehendaki menyertakan justifikasi kelewatan.

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34.	Untuk maklumat lanjut dan /atau pertanyaan mengenai inisiatif pengecualian levi PSMB, dengan siapa majikan perlu berhubung?	<p>Majikan boleh menghubungi Pusat Panggilan kami di:</p> <ul style="list-style-type: none"> <li>• <b>Talian Bebas Tol : 1800 88 4800</b></li> <li>• <b>Emel: <a href="mailto:support@hrdf.com.my">support@hrdf.com.my</a> atau <a href="mailto:levysupport@hrdf.com.my">levysupport@hrdf.com.my</a></b></li> </ul> <table border="1" data-bbox="806 539 1998 746"> <thead> <tr> <th data-bbox="806 539 1131 587">Hari</th> <th data-bbox="1131 539 1563 587">Waktu Operasi</th> <th data-bbox="1563 539 1998 587">Waktu Rehat</th> </tr> </thead> <tbody> <tr> <td data-bbox="806 587 1131 638">Isnin - Khamis</td> <td data-bbox="1131 587 1563 691" rowspan="2">8.30 PG – 5.30 PTG</td> <td data-bbox="1563 587 1998 638">1.00 PTG – 2.00 PTG</td> </tr> <tr> <td data-bbox="806 638 1131 691">Jumaat</td> <td data-bbox="1563 638 1998 691">12.15 PTG – 2.45 PTG</td> </tr> <tr> <td data-bbox="806 691 1131 746">Sabtu &amp; Ahad</td> <td colspan="2" data-bbox="1131 691 1998 746">Tutup</td> </tr> </tbody> </table> <p>Di samping itu, majikan juga akan akan dimaklumkan mengenai pengecualian levi melalui kaedah komunikasi berikut:</p> <ul style="list-style-type: none"> <li>▪ Pekeliling Majikan;</li> <li>▪ Pemakluman di laman sesawang PSMB, <a href="http://www.hrdf.com.my">www.hrdf.com.my</a>;</li> <li>▪ Pemakluman menerusi emel dan WhatsApp; dan</li> <li>▪ Pemberitahuan saluran media sosial rasmi PSMB: <ul style="list-style-type: none"> <li>○ Facebook: <a href="#">HRDF Official</a></li> <li>○ Instagram: <a href="#">@hrdf_official</a></li> <li>○ Linked In: <a href="#">HRDF Malaysia</a></li> <li>○ Twitter: <a href="#">@hrdf_official</a></li> </ul> </li> </ul>	Hari	Waktu Operasi	Waktu Rehat	Isnin - Khamis	8.30 PG – 5.30 PTG	1.00 PTG – 2.00 PTG	Jumaat	12.15 PTG – 2.45 PTG	Sabtu & Ahad	Tutup	
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