| ITEM | FAQ | REFERENCE |
|--------------------------|---|---|
| Payme | Q: How to access payslip and income tax form (EC | |
| nt | Form)? | |
| Portal | A: Through payment portal | https://sapweb.um.edu.my/ |
| (SAP | https://sapweb.um.edu.my/. | |
| Web) | Ω : Am I required to be subject to monthly tay | |
| Tax Registr ation | Q: Am I required to be subject to monthly tax deduction (PCB)? A: Every individual who receives a minimum salary of RM34,000 per year (after EPF deduction) is eligible for income tax by the Malaysian Inland Revenue Board (LHDNM). Q: How do I register an income tax number? A: Income tax number registration can be done by : online through the e-Daftar application at http://edaftar.hasil.gov.my; or manual at the nearest Inland Revenue Board of Malaysia (LHDNM) branch. Q: How to determine PCB rate? A: In general, taxpayers are required to pay tax on all types of income earned, namely: Business or profession Employment Dividends Benefits | https://mytax.hasil.gov.my/ |
| KWSP Registr ation | Q: Do I have to contribute to the Employees' Provident Fund (EPF)? A: Mandatory for non-pensioned contract status citizen staff. The contribution amount consists of member and employer shares that will be credited into the member's EPF account. Q: How do I register as an EPF member? A: Just by using MyKad, staff can register as members at any EPF counter. Q: How to determine the EPF contribution rate? A: Based on all remuneration in money paid to employees under a contract of service or apprenticeship whether it is agreed to be paid monthly, weekly, daily or otherwise. | https://www.kwsp.gov.my/member/c ontribution |

| SO Registr ation | Q: Do I have to contribute SOCSO? A: Mandatory for contract/temporary staff. The contribution amount consists of member (staff) and employer deductions that will be credited to SOCSO. The set contribution rate is 1.75% of the employer's share and 0.5% of the employee's share. Q: How to determine SOCSO contribution rate? A: The employee contribution rate is based on the employee's salary, which includes wages, overtime, commissions and service charges, annual leave payments, sickness, maternity, rest, general leave, incentive allowance, subsistence and so on. All payments whether hourly, daily, weekly, monthly, work benefits are considered wages. The monthly contribution rate for employer shares and employee shares is as shown on the SOCSO Contribution Table. | <u>https://www.perkeso.gov.my/kadar-</u> <u>caruman.html</u> |
|---|--|--|
| Salary Payme nt Date | Q: When is the salary payment date each month? A: Refer to the monthly salary payment schedule issued by Registrar, Universiti Malaya. | https://portal.um.edu.my/doc//bsm/ Laman%20Baru%20BSM%20/9- PENGGAJIAN/Borang/Jadual%20Kerja %20Pengurusan%20Pembayaran%20 Emolumen%20Tahun%202023.pdf |
| e loans, vehicl es and compu ters/s martp | Malaya? | |
| ıx matte | Q: Do I have to report all income to IRBM? A: Yes by submitting the Income Tax Return Form (ITRF) either manually or through the e-Filing application (https://ez.hasil.gov.my/) not later than April 30 every year. | |
| - | Q: How to change bank account for monthly salary payment? | |

| | Q: What is Tax Clearance Letter? | |
|--------|--|--|
| | A: Tax Clearance Letter is a Letter of Release | |
| | issued by IRBM to the employer to inform the tax | |
| | liability of employees who have died or are about | |
| | to retire or end of service to enable payment of | |
| | final salary/compensation/reward and other | |
| | payments to be made. | |
| Letter | payments to be made. | |
| Letter | Q: How to apply for Tax Clearance Letter? | |
| | | |
| | A: Human Resources Division, Registrar | |
| | Department will email the staff a termination | |
| | notification form (CP22B) or an employee Q: What are the responsibilities of LPPSA | |
| | borrowers who are about to retire and are eligible | |
| | to receive a pension? | |
| | A: Human Resources Division, Registrar | |
| | Department will email the staff a Letter of | |
| | Information Delivery 6 Months Before the | |
| | Borrower Retires Mandatory/Best Optional | |
| | · · · | |
| | Retirement Approved, three (3) months before the Q: Why haven't I received my salary in the last | |
| | month of my service? | |
| | A: The withholding of the payment of a staff's | |
| | salary can occur in the following circumstances: | |
| | (a) Resignation; | |
| | (b) Died | |
| | (c) Having problems with attendance/discipline | |
| | (salary monitoring); | |
| | (d) Expiration of the (current) contract period; and | |
| | (e) Retirement. | |
| | | |
| Final | This is to give space to the University to | |
| - | review/prepare in the following matters: | |
| releas | (a) The staff does not have any debt with the | |
| е | Library and the University; | |
| | (b) Staff have cleared taxes with the Inland | |
| | Revenue Board of Malaysia; and | |
| | (c) The staff has been present to work according to | |
| | the rules that have been set. | |
| | | |
| | Q: How will my salary be 'released'? | |
| | A: Case of Retirement and Termination of Contract | |
| | Human Resources Division will notify the Treasurer | |
| | to pay the salary of the withheld staff upon | |
| | receiving the following confirmation:- | |
| | (a) Record of attendance status from Human | |