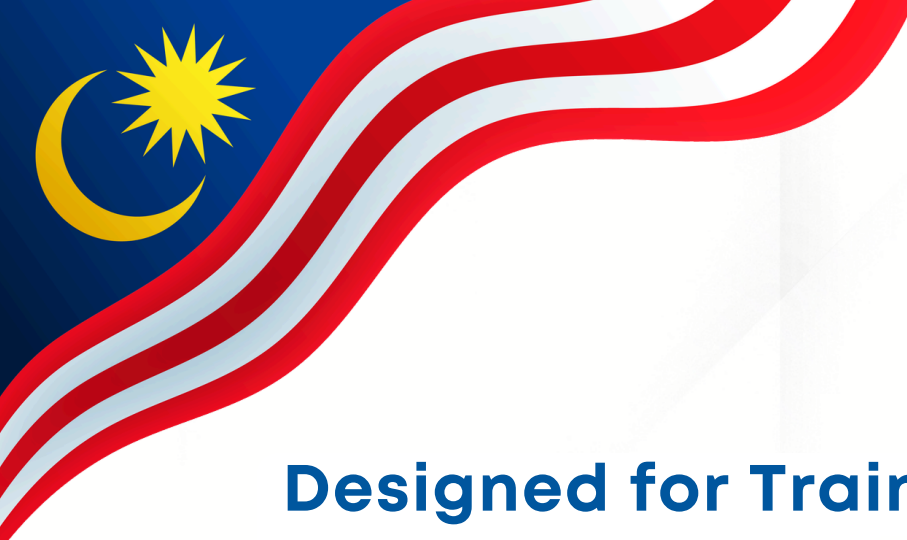




Designed for Training
Professionals in



Strategic Payroll Administration & Employment Act 2022

2 Day – Training Delivery Content

Intensive | Practical | Compliance-Focused

Exclusively Designed to Train HRs, Managers
and Leaders on **MALAYSIA LABOUR LAW COMPLIANCE**



For Malaysian Training Professionals

ICARIANS

DESIGNED & DEVELOPED FOR

- Freelance Trainers & Facilitators
- **Leadership Trainers**
- **Organizational Development Coaches**
- HR & L&D Professionals
- Communication Skills Trainers
- New and Aspiring Trainers

2 DAY PRE-DESIGNED PROGRAM

WITH TRAINER'S NOTES FOR EACH SLIDE

Let's Look inside the Collection





This Pre-Designed Content holds 15 Folders



**And Each Folder holds
specific Files**



Content Details -

1. Detailed Payroll Learning Guide

30+ page learning guide.

2. Detailed Trainer's Guide

30+ page detailed Trainer's Guide

3. Training Agenda, Brochure & Manual

3 detailed PDFs to present and plan your training.

4. Day 1 - Program PPT

40+ Slide PPT for Day 1

5. Day 2 - Program PPT

40+ Slides PPT Day 2

6. Trainer's Notes for Each Slide - Day 1

Day 1 Trainer's Notes for each Slide

7. Trainer's Notes for Each Slide - Day 2

Day 2 Trainer's Notes for each slide

Details cont. - **8. Calculation Workshop Guides**

OT Calculation, Salary Computation, EPF etc Guides

 9. Detailed Case Stuides

5 Detailed Case Stuides with Analysis

 10. 10 Printable Practice Worksheets

A4 Worksheets for participants practice

 11. Handbook - Trainer's & Participants

Trainer's Handbook and Participant Handbook

 12. Activity Scenarios

Scenarios with How to use in Training

 13. Payroll Simulator

An excel file with how to use in Training

 14. Advanced Payroll Simulator

An upgraded version with explanation

 15. Pre and Post Training Assessment

Printable Worksheets for pre and post assessments

Let's Look at some Screenshots



Of the Content



STRATEGIC PAYROLL & EMPLOYMENT ACT 2022

Compliance Masterclass: Day 1 Foundation & Core Skills

Duration: 2 Day



Designed with Creativity and Elegance

Strategic Payroll & Employment Act 2022



DAY 1 of The Program

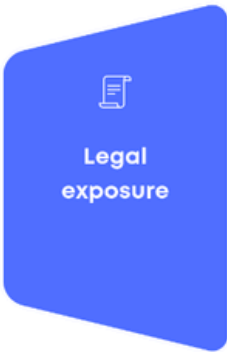
Strategic Payroll & Employment Act 2022

Strategic Payroll & Employment Act 2022

Beyond Calculation



Identify



Strategic Payroll & Employment Act 2022

Salary Structure Breakdown



Earnings (Gross Pay)	Deductions
Basic Salary, Fixed Allowances, Overtime	EPF, SOCSO, EIS, PCB (Tax)
Result: Net Salary	

Strategic Payroll & Employment Act 2022

Malaysia Overtime Rates



Salary Deductions Law

Allowed:

- ✓ EPF / SOCSO / PCB / EIS
- ✓ Court order
- ✓ Employee consent (e.g. loans)

NOT Allowed:

- ✗ Arbitrary penalties
- ✗ Deductions without consent



Working Hours & OT

Module 3



Statutory EPF Basics

Employee Contribution

Employer Contribution

Retirement savings scheme mandatory for Malaysian and PR employees. Foreign employees voluntary (moving to mandatory in late 2025).



Strategic Payroll & Employment Act 2022

Clean and Professional

Activity: Deduction Comparison

Method	Formula	Result
26-Day	$\text{Salary} \div 26 \times (26 - \text{UPL Days})$	RM?
Calendar	$\text{Salary} \div \text{MonthDays} \times (\text{MonthDays} - \text{UPL Days})$	RM?

Case: RM3,000 Salary, 2 days Unpaid Leave in June.

Strategic Payroll & Employment Act 2022

High Compliance Stakes



High Audit Risk & Penalty Exposure.

Strict government enforcement for foreign labour.

Strategic Payroll & Employment Act 2022

Activity: FW Matrix

Highlight the top 3 non-negotiable differences.



Strategic Payroll & Employment Act 2022

Tax Shock Triggers



Bonus

Lump sum annual additions.



Commission

Variable sales-based income.



Incentives

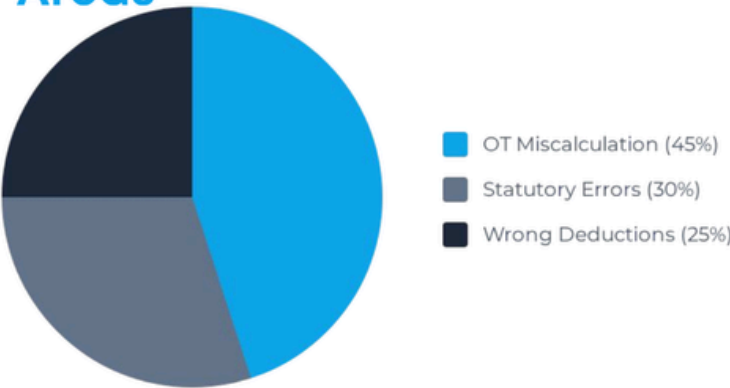
Performance-based rewards.



PCB Spike Simulation



Payroll Risk Areas



TRAINER'S GUIDE

Strategic Payroll Administration & Employment Act 2022 Compliance Masterclass

2-Day Intensive Programme

Format 2 Days 12 Modules	Audience HR, Payroll & Finance	Level Beginner → Advanced	Jurisdiction Malaysia — EA 2022
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How to Use This Guide

This Trainer's Guide is your complete operating manual for delivering the 2-Day Strategic Payroll Administration & Employment Act 2022 Compliance Masterclass. Every module includes the rationale for teaching it, the key concepts to convey, step-by-step facilitation instructions, worked examples, worksheet guidance, discussion prompts, and timing cues.

Guide Structure at a Glance

Each module follows a consistent structure: PURPOSE → CONCEPTS → FACILITATION STEPS → WORKED EXAMPLE → ACTIVITY → DEBRIEF

Trainer Tip boxes (orange) — how to deliver each section for maximum engagement

Watch Out boxes (red) — mistakes participants and trainers frequently make

Key Point boxes (green) — the non-negotiable takeaways participants must leave with

Activity boxes (teal) — exact instructions for worksheets and exercises

Discussion Prompt boxes (purple) — questions to spark group thinking

Timing shown at top of every module — adjust to group pace but protect the Day 1 and Day 2 simulations

Method	Formula	When to Use	Example (RM3,000 basic, 2 LWOP days)
26-Day Method (EA Standard)	Salary ÷ 26 × LWOP days	Recommended — consistent, EA-aligned	3,000 ÷ 26 × 2 = RM 230.77
Calendar Day Method	Salary ÷ calendar days × LWOP days	Some contracts specify this — inconsistent month-to-month	3,000 ÷ 31 × 2 = RM 193.55 (October)
Working Day Method	Salary ÷ working days × LWOP days	5-day week organisations — use 22 as divisor	3,000 ÷ 22 × 2 = RM 272.73

WATCH OUT — Common Mistake

The method used MUST be stated in the employment contract or HR policy — and applied consistently. Changing methods between employees or months is grounds for a wage dispute.

The calendar day method produces different deduction amounts every month for the same number of LWOP days.

Recommendation: standardise on the 26-day method and document it in your HR Policy Manual.

1.3 Leave Encashment Formula

KEY POINT

Leave Encashment = ORP × Unutilised Leave Days

ORP must be recalculated at the time of payment — use the CURRENT salary, not historical

Leave encashment is EPF-liable and PCB-liable — include in contribution base

Statutory obligation: employers cannot refuse leave encashment on resignation

Activity: Salary Deduction Comparison Sheet

ACTIVITY INSTRUCTIONS

Scenario: Rosnah, RM3,500/month basic, takes 3 days LWOP in March (31 days) and November (30 days). Participants calculate the LWOP deduction using all three methods for BOTH months.

Fill in the comparison table (4 columns × 2 rows).

Debrief: show that the 26-day method produces the same answer in both months. Calendar method produces different amounts.

Ask: 'Which method would Rosnah prefer?' Then: 'Which should the employer use and why?'

Guides, Manual, Worksheets

Employee ≤ 60 years (wages > RM5,000)	11%	12%	Reduced employer rate
Employee 60–75 years	5.5%	4%	Reduced rates for older employees
Malaysian working abroad	11%	13%	Mutual agreement basis
Foreign workers (optional)	11%	Nil or voluntary	PR holders: full rates apply

Important: EPF Contribution Deadline

Contributions for each month must be remitted by the 15th of the following month. Late payment incurs a dividend penalty equivalent to 6% per annum on the outstanding amount, in addition to potential prosecution under Section 43 of the EPF Act 1991.

3.2 Social Security Organisation (SOCSO / PERKESO)

SOC SO contributions are governed by the Employees' Social Security Act 1969. Two schemes apply:

STRATEGIC PAYROLL ADMINISTRATION & EMPLOYMENT ACT 2022 COMPLIANCE MASTERCLASS

2-Day Intensive | Practical | Compliance-Focused

MALAYSIA LABOUR LAW COMPLIANCE

2-Day Professional Development Agenda | Employment Act 2022 Aligned

DAY 1: FOUNDATION & CORE PAYROLL SKILLS

09:00 – 09:30

Opening & Program Alignment

Shift mindset: From Administrative task to Risk Management system.

Key Focus: Consequences of payroll errors and program roadmap.

09:30 – 10:30

Module 1: Payroll Fundamentals

Understand the end-to-end payroll cycle and statutory structure.

EXERCISE: Payslip Breakdown (Identify Earnings vs Deductions)

10:30 – 11:30

Module 2: Salary Structure & Legal Basics

Differentiate between "Wages" and "Allowances" under the EA.

WORKSHEET: Red Flag Identification (Classifying Legal vs Illegal deductions)

11:30 – 11:45

Morning Refreshment Break

11:45 – 13:00

Module 3: Working Hours & Overtime

Calculate OT correctly using the RM4,000 threshold and 45-hour rule.

CALCULATION: OT Rates (1.5x, 2x, 3x) for Normal Days, Rest Days, & Public Holidays

TRAINER’S GUIDE: DAY 1 (PART 1)

Strategic Payroll Administration & Employment Act 2022 Masterclass

Case Studies, Guides & Activities

SECTION 1: OPENING & CONTEXTUALIZATION

Slide 1 Title Slide: Setting the Authority

Trainer Script:

"Good morning everyone. Welcome to the Strategic Payroll Administration & Employment Act 2022 Masterclass. Over the next 2 days, we are not just going to learn payroll. We are going to understand how payroll decisions can either protect your company... or expose it to legal issues."

Trainer Positioning: Set authority immediately. Clarify this is "practical" rather than "theoretical" training. Use the phrase: "Everything you'll learn is based on real Malaysian payroll issues."

Engagement Activity: "Quick question — how many of you are currently involved in payroll processing?" (Observe hand raises to gauge experience levels).

CASE STUDY: UNDERPAYMENT OF OVERTIME

Employment Act 1955 (Amendment 2022) Compliance Simulation

CASE SCENARIO: 72 HOURS A WEEK

Company: Velocity Warehousing Sdn Bhd (Logistics, Johor)
Trigger: 15 warehouse workers filed a complaint to JTK (Labour Office) regarding unpaid overtime.

CASE STUDY 2: ILLEGAL SALARY DEDUCTIONS

Strategic Payroll Compliance & Employment Act 1955 (Amended 2022)

COMPREHENSIVE ANALYSIS: UNDERPAYMENT OF OVERTIME

Employment Act 1955 – 2022 Amendment | Case Study: Velocity Warehousing Sdn Bhd

TRAINER'S GUIDE

FINAL SETTLEMENT

Calculations for Resignation, Retrenchment & Termination
Payroll Management Training Programme

The case of **Velocity Warehousing Sdn Bhd** represents a systemic failure in payroll governance. In Malaysia, the 2022 amendments to the Employment Act 1955 expanded protection to include any person under a contract of service, provided their

TRAINER'S GUIDE

EPF, SOCSO, EIS & PCB

Statutory Contributions — Calculation & Compliance
Payroll Management Training Programme

SALARY PRORATION & IMPACT ANALYSIS WORKSHEET

SECTION 1: EMPLOYEE INFORMATION

Employee Name		Monthly Salary (RM)	
Employment Event	☐ Joiner ☐ Resigned ☐ Unpaid Leave	Effective Date	
Payroll Month			

Prerequisite
Modules 1–3

Level
Intermediate–Advanced

EPF A

MATERIAL REQUIREMENT PLANNING (MRP) SHEET

Advanced Planning, Control & Shortage Prevention Tool

SECTION 1: PROJECT & PLANNING DETAILS

Project Name		Location	
Planner Name		Planning Period	
Update Frequency	☐ Daily ☐ Weekly		

SECTION 2: MATERIAL MASTER LIST

Code	Material Description	Unit	Category	Lead Time	Supplier

SECTION 3: DEMAND VS STOCK PLANNING

Net Available = Current Stock – Reserved Stock | Shortage = Total Requirement – Net Available

Code	Total Req.	Current Stock	Reserved	Net Available	Shortage / Surplus

SECTION 4: PROCUREMENT PLANNING

Code	Shortage	Order Qty	Order Date	Exp. Delivery	Buffer Days	Status

SECTION 5: MATERIAL CONSUMPTION TRACKING

COMPREHENSIVE ANALYSIS:
UNDERPAYMENT OF OVERTIME

Employment Act 1955 – 2022 Amendment | Case Study: Velocity Warehousing Sdn Bhd

The case of **Velocity Warehousing Sdn Bhd** represents a systemic failure in payroll governance. In Malaysia, the 2022 amendments to the Employment Act 1955 expanded protection to include any person under a contract of service, provided their

Workbook,
Worksheets and
Assessments

VENDOR COMPARISON & SELECTION MATRIX

Objective Evaluation & Strategic Procurement Decision Tool

SECTION 1: PROJECT CONTEXT

Project Name: Category:

Quantity: Timeline:

Project Manager: Project Start Date:

SECTION 2: VENDOR DETAILS

	Vendor Name	Contact Person	Location	Exp (Y/N)

SECTION 3 & 4: WEIGHTED SCORING MATRIX (SCALE 1-5)

Weighted Score = Weighted Score | Rate 1 (Poor) to 5 (Excellent)

Evaluation Criteria	Wgt %	V1		V2		V3		V4	
		Scr	Wtd	Scr	Wtd	Scr	Wtd	Scr	Wtd
Competitiveness									
Service Standards									
Customer Satisfaction									

TRAINER HANDBOOK

Strategic Payroll Administration & Employment Act 2022 (Malaysia)

PROGRAM PHILOSOPHY

This program is designed to transform participants from:

Payroll Processors → Payroll Controllers → Payroll Risk Managers

Focus Areas: Accuracy | Compliance | Risk Prevention | Audit Readiness

PARTICIPANT WORKBOOK

Strategic Payroll Administration & Employment Act 2022 (Malaysia)

DAY 1 — FOUNDATION & CORE PAYROLL SKILLS

This Lifetime Content is White labelled and Editable



**It means you can put your logo or
customise it for your professional
training sessions**



For Malaysian Training Professionals

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Available to Download

Pre Designed - Strategic Payroll Administration & Employment Act 2022

- Detailed Learning Guide
- Agenda, Brochure, Manual, Guide
- Day 1 and Day 2 with 80+ Slides
- Trainer's Notes for each slide
- Trainer's Guides
- Case Studies and Scenarios
- Calculation Workshop Guides
- Payroll Simulators in excel
- Trainer's and Participants Handbook
- Pre and Post Training Assessment

RM 1990.00

~~RM 2700.00~~



For any questions

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