Our ref.: (3)PSMB/20/8

Kulit 6

Date: 3 January 2011

EMPLOYERS CIRCULAR NO. 1/2011

RE-IMPOSITION OF NORMAL RATES OF HUMAN RESOURCES DEVELOPMENT LEVY EFFECTIVE 1 APRIL 2011

1.0 **PURPOSE**

- 1.1 The purpose of this Circular is to inform employers on the:
 - (a) re-imposition of 1% for the rate of human resources development (HRD) levy to all employers (except small employers under the manufacturing sector) with effect from 1 April 2011; and
 - (b) re-imposition of 0.5% for the rate of HRD levy to small employers under the manufacturing sector with effect from the same date.
- 1.2 Thus, employers are required to pay the HRD levy at the normal rates beginning the month of April 2011.

2.0 **CLOSING**

2.1 Please feel free to contact our Customer Service Centre 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