

**EMPLOYER CIRCULAR NO. 3/2015**  
**THE LATEST PAYMENT METHOD FOR HUMAN RESOURCE DEVELOPMENT**  
**LEVY**

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**1.0 PURPOSE**

- 1.1 The purpose of this circular is to inform registered employers about the latest payment of the Human Resource Development (HRD) levy in line with implementation of information technology system since 15 September 2014.

**2.0 BACKGROUND**

- 2.1 HRDF had always endeavoured to improve its service delivery system to registered employers especially related to the payment of the levy.
- 2.2 With the implementation of a new IT system beginning 15 September 2014, also known as eTRIS, many reforms have been introduced to ease registered employers transactions with HRDF.
- 2.3 Since 15 September 2014, employers may make payment transaction for current levy, arrears of levy, interest on the late payment of levy and other payments to the HRDF through the PSMB Portal. Employers are given the option to continue the payment transaction either on-line or print the payment slip, known as ESLIP, for the manual payment at any appointed banks.

2.4 The implementation of the HRD levy payment through the PSMB Portal is an alternative to the current method of payment using printed Form 2A, 2B and 2C supplied by PSMB to employers for the current levy, the levy arrears and payment of interest on the late payment of levy.

### **3.0 CEASATION OF SUPPLY OF PRINTED FORM 2A, 2B DAN 2C TO EMPLOYERS AND REPLACEMENT WITH ESLIP**

3.1 With the convenience of printing the payment slip via PSMB Portal, PSMB will no longer send Form 2A, 2B and 2C to the employer for the purposes of the current levy payment and levy arrears payment. **Effective from 1 September 2015, the appointed bank will only accept the ESLIP for current levy, levy arrears payments and interest on late payment of levy.**

### **4.0 IMPLEMENTATION**

4.1 Employers who wish to make current levy payment, levy arrears or interest on the late payment of levy can access the PSMB portal via [www.hrdf.com.my](http://www.hrdf.com.my) using the Login ID and password supplied.

4.2 The employer shall enter levy payment information such as the total number of employees, the cheque number and the amount of employees' gross salaries including fixed allowances, if any. HRD levy amount payable by the employer will be calculated automatically by the system.

4.3 Once the requested information has been filled completely, the employer can choose to pay either manually or online. For manual payment options, the employer must print the payment slip, also known as the ESLIP and present the payment slip together with a cheque to any PBB and RHB counter. **The employer must ensure that the amount on the cheque is identical to the amount printed on the**

**ESLIP.** The difference in the amount of the ESLIP and the cheque will result the transaction rejected by the bank.

4.4 The employer shall also ensure that the machine printed details on the payment slip by the bank is the same as the details on HRDF's ELSIP to avoid any problems during levy payment reconciliation process.

4.5 Guidelines on how to make payment for the current levy, levy arrears and interest on the late payment of levy can be downloaded from PSMB Portal

## **5.0 CLOSING**

5.1 Employers are required to use ESLIP via PSMB Portal in replacement of printed Form 2A, 2B and 2C for the payment of current levy, the levy arrears and payment of interest on the late payment of levy **effective from 1 September 2015.**

5.2 Please feel free to contact our Customer Service Officer at 1-800-88-4800 for further inquiries.

Thank you,

**“PEOPLE, PROWESS, PROGRESS”**  
**“PEKERJA SIHAT PRODUKTIVITI MENINGKAT”**

Yours sincerely,

**(CM VIGNAESVARAN A/L JEYANDRAN)**  
Chief Executive  
Pembangunan Sumber Manusia Berhad