

Our Ref.: (19) PSMB/20/8Kulit 7

Date : 12 August 2015

EMPLOYER'S CIRCULAR NO. 08/201

**THE REQUIREMENT TO SUBMIT THE SCHEDULE OF ARREARS OF LEVY
(FORM 3) FOR EACH MONTH OF ARREARS**

1.0 PURPOSE

- 1.1 The purpose of this circular is to inform the requirement for the registered employer to submit the Schedule of Arrears of Levy (Form 3) for each month of arrears to the PSMB via online.

2.0 BACKGROUND

- 2.1 Under the Regulation of 11(1) PSMB Act, 2001, Employer's failure to pay the levy within prescribe time. "Where any employer has for any reason not paid the levy either wholly or partly within the stipulated period under regulation 8 in respect of which the levy is due, such employer shall within thirty days from the date the levy is due, submit to the Corporations a schedule of arrears of levy in Form 3 to be assessed either by the authorized officer or by the officer of the Corporation".
- 2.2 If an employer who fails to pay within such periods as may be prescribed, the arrears will be calculated by referring to the latest payment of levy.

Example: For the levy of 08/2015, the last date of payment was on 15/09/2015. If there is no payment after 15/09/2015, then the arrears of levy will be counted by the levy payment on the 07/2015.

TYPE OF PAYMENT	MONTH	TOTAL	DATE OF PAYMENT
Levy payment	06/2015	RM1,500.00	13/07/2015
Levy payment	07/2015	RM1,200.00	14/08/2015
Arrears	08/2015	RM1,200.00	-

2.3 The arrears will be accepted as the actual amount needs to be pay without any prejudice, if the employer does not declare the actual amount of levy. The employer can declare the actual amount of levy by submitting Form 3 to PSMB.

2.4 For the information, previously the Form 3 can be updated and submitted manually. However, since the eTRiS has been launched Form 3 can be updated and submitted online.

3.0 IMPLEMENTATION

3.1 The employer wishes to update the Form 3 need to submit the form via PSMB Portal www.hrdf.com.my by using the Login ID and password given.

3.2 The compulsory information need to be fill in are the number of worker, the basic salary of worker, the fixed allowance and total levy which need to be settle.

3.3 The employer must attach the Statement of KWSP OR Payroll Statement for the related month as the supporting document. The amount of arrears of levy will be update after the approval by PSMB officer.

3.4 The payment can only be made after the Form 3 had been approved. The employer can pay the arrears of levy either manually or via online.

For manual payment, the employer must print out the payment slip known as E-SLIP and submit the payment slip along with the payment cheque to any counter of PBB and RHB.

3.5 Enclosed is a copy of the Guideline of the Form 3.

4.0 CLOSING

4.1 For any inquiries and further information, please contact our Levy Officer or Customer Service Officer at 1800 88 4800.

Thank you.

“PEOPLE, PROWESS, PROGRESS”

“PEKERJA SIHAT PRODUKTIVITI MENINGKAT”

Yours sincerely,

(CM VIGNAESVARAN A/L JEYANDRAN)
CHIEF EXECUTIVE
PEMBANGUNAN SUMBER MANUSIA BERHAD

PROCEDURE TO FILL UP AND SUBMIT
FORM 3
(SCHEDULE ARREARS OF LEVY)

FORM 3

- STEP 1: TICK;
 - *LEVY*
 - *LEVY ARREARS*
 - *NEW SCHEDULE OF ARREARS*

* REFER **FIGURE 1.1**

FORM 3

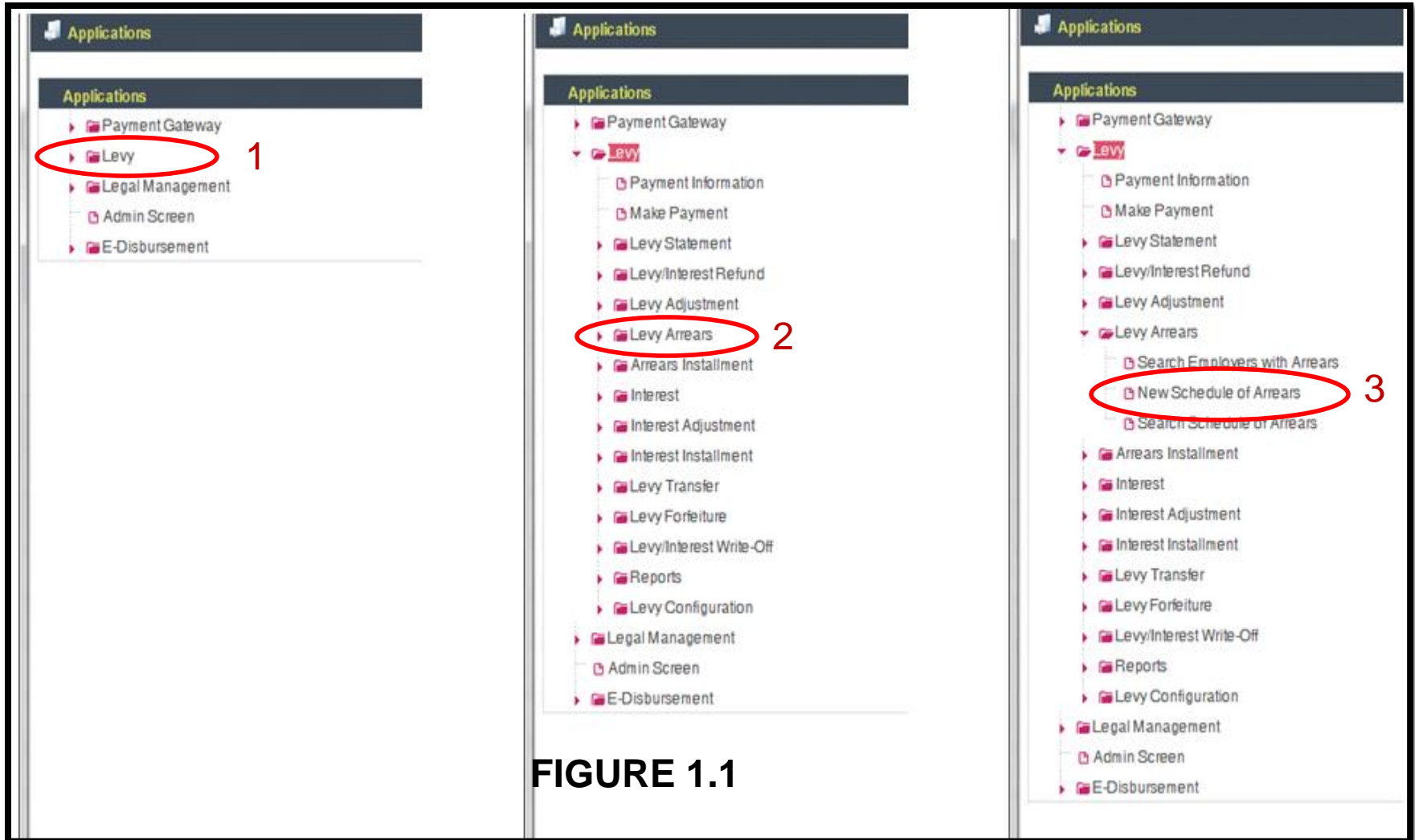


FIGURE 1.1

FORM 3

- STEP 2:

- ENTER WHICH YEAR WANT TO UPDATE IN THE COLUMN
YEAR IN WHICH LEVY IS DUE
- FILL *FORM DATE*

* REFER **FIGURE 1.2**

FORM 3

Levy Summary Details

Levy Summary as On 17/08/2015

Levy Balance(RM)	15,175.97	Total Reserve(RM)	0.00
Last Declared Wages(RM)	0.00	Last Contribution Month	01/2008
Total Levy Arrears(RM)	14,260.18	Total Interest Amount(RM)	327.00

Applications Pending For Approval

Adjustment 0 Form3 0 Forfeit 0 Installment 0 Refund 0 Write-Off 0 Waive 0

Schedule Year

Year in Which Levy is Due **FILL UP** →

Form Date **FILL UP** →

Schedule Details

Month	No. of Employees	Basic Salary (RM) (a)	Fixed Allowance (RM) (b)	Total Wages (RM) (c)=(a)+(b)
January	-	-	-	-
February	-	-	-	-

FIGURE 1.2

FORM 3

- STEP 3:

- CHOOSE WHICH MONTH TO UPDATE
- CLICK *EDIT* BUTTON

* REFER FIGURE 1.3

— Schedule Year

Year In Which Levy Is Due	2015	Paid Up Capital (RM)	200,000.00
Form Date	17/08/2015	Received Date	

— Schedule Details

Month	No. of Employees	Basic Salary (RM) (a)	Fixed Allowance (RM) (b)	Total Wages (RM) (c)=(a)+(b)	Total Levy (RM)	Arrear Amount (RM)	Paid Amount (RM)	PSMBUse		Action
								Levy Percentage	Levy Amount (RM)	
January	KLIK →	Edit	
February		Edit	

FIGURE 1.3

FORM 3

- STEP 4: FILL UP COLUMN;

- *BASIC SALARY*

- *NO OF EMPLOYEE*

- *FIXED ALLOWANCE*

- *CLICK UPDATE* BUTTON

NOTES: THE OTHER COLUMN WILL BE AUTOMATICALLY
CALCULATE

* REFER **FIGURE 1.4**

FORM 3

Applications > Levy > Levy Arrears > New Schedule Of Arrears

Levy Statement | Interest Statement | Save | Submit | Close

Schedule Year

Year in Which Levy is Due: 2015
 Form Date: 17/08/2015
 Paid Up Capital (RM): 200,000.00
 Received Date:

Schedule Details

Month: January
 Basic Salary (RM):
 Total Wages (RM):
 Total Levy (RM):
 Paid Amount (RM): 0.00

No. of Employees
 Fixed Allowance (RM)
 Levy Percentage
 Arrear Amount (RM): 0.00

Update | Cancel

Month	No. of Employees	Basic Salary (RM) (a)	Fixed Allowance (RM) (b)	Total Wages (RM) (c)=(a)+(b)	Total Levy (RM)	Arrear Amount (RM)	Paid Amount (RM)	PSMB Use		Action
								Levy Percentage	Levy Amount (RM)	
January	-			-			-	-	-	Edit
February	-			-			-	-	-	Edit
March	-			-			-	-	-	Edit

FIGURE 1.4

FORM 3

- STEP 5: FILL IN THE COLUMN;

- *REMARKS*
- *DECLARANT NAME*
- *MYKAD NO*
- *DESIGNATION*
- *FILE DESCRIPTION*
- *ATTACH FILE** AND BROWSE*
- *ADD ATTACHMENT*
- *CLICK SUBMIT BUTTON*

* REFER **FIGURE 1.5**

** FILE ATTACHMENTS ARE **EPF STATEMENT** OR **PAYROLL SUMMARY** FOR THE PARTICULAR MONTH

FORM 3

Logout Last Login 17 Aug, 2015 10:34 am Welcome NOR SHADATUL SHIDA BINTI SHARIFUDIN , Monday 12:18 pm

Applications > Levy > Levy Arrears > New Schedule Of Arrears

Levy Statement	Interest Statement	Save	Submit	Close	(a)	(b)	(c)=(a)+(b)	(RM)	
January	-		8		-	-	-	-	Edit
February	-				-	-	-	-	Edit
March	-				-	-	-	-	Edit
April	-				-	183.45	0.00	-	Edit
May	-				-	337.48	0.00	-	Edit
June	-				-	337.48	0.00	-	Edit
July	-				-	-	-	-	
August	-				-	-	-	-	
September	-				-	-	-	-	
October	-				-	-	-	-	
November	-				-	-	-	-	
December	-				-	-	-	-	
Total(RM)	-				0.00	858.41	0.00	-	0.00

Remarks

Declarant Details

Declarant Name

Designation

MyKadNo.

Attachment

File Description

Attach File

Browse...

Add Attachment

Allowed (Only .JPG, .JPEG, .BMP, .GIF, .PNG, .TIF, .PPM, .DOC, .DOCX, .PDF, .RTF, .XLS, .XLSX, .TXT, .PPT, .PPTX, .PPSX are allowed)

Applications Your Session will expire within 116 minute(s) and 6 second(s) © 2015 TATA Consultancy Services Limited Digigov

12:19 PM 17/8/2015

FIGURE 1.5

FORM 3

- AFTER SUBMISSION, PSMB OFFICER WILL REVIEW AND APPROVE
- EMPLOYERS CAN MAKE PAYMENT BASE ON ACTUAL AMOUNT

~ THANK YOU ~