

**THE SCOPE OF EMPLOYER COVERAGE UNDER THE FIRST SCHEDULE OF
PEMBANGUNAN SUMBER MANUSIA BERHAD ACT 2001 (ACT 612)
EFFECTIVE 1 APRIL 2017**

SECTOR	ACTIVITY / SUB-SECTOR	ELIGIBILITY CRITERIA	RATE OF LEVY PAYMENT
MANUFACTURING (23 sub-sectors)	Making or processing of an article by labour or machine or both, including the transformation of parts or components into another article of a different nature or character by way of altering, blending, ornamenting, finishing or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal, including the building of a ship or the assembly of parts of a ship.	≥ 10 Malaysian Employees (mandatory to register)	1%
		5 - 9 Malaysian Employees (given option to register)	0.5%
SERVICES (38 sub-sectors)	<ul style="list-style-type: none"> • Hotel • Air transport • Tourism enterprise • Telecommunication • Freight forwarding • Shipping • Postal or courier • Advertising • Computer services • Energy • Training • Higher education • Commercial land transport • Railway transport services • Direct selling • Port services • Engineering support and maintenance services • Research and development • Warehousing services • Security services • Private hospital services • Gas, steam and air-conditioning supply • Water treatment and supply • Sewerage • Waste management and material recovery services • Production of motion picture video and television 	≥ 10 Malaysian Employees (mandatory to register)	1%
		5 - 9 Malaysian Employees (given option to register)	0.5%

	<p>programme, sound recording and music publishing</p> <ul style="list-style-type: none"> • Information service • Building and landscape services • Event management services • Early childhood education • Health support services • Franchise • Sale and repair of motor vehicles • Private broadcasting services • Driving school • Veterinary services • Hypermarket, supermarket and departmental store services • Food and beverage services 		
MINING & QUARRYING (2 sub-sectors)	<p>Any business or activity involving the process of extracting minerals occurring naturally as solid, liquid or gas which includes—</p> <p>(A) mining of hard coal and lignite (brown coal), iron ores, nonferrous metal ores, or chemical and fertiliser minerals;</p> <p>(B) mining or quarrying of abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), gemstones, natural asphalt, asphaltites and asphaltic rock, natural solid bitumen, quartz and mica;</p> <p>(C) extraction of crude petroleum oils, bituminous or oil shale and tar sand, natural gas, condensates, liquid hydrocarbon, methane, ethane, butane or propane;</p> <p>(D) extraction and agglomeration of peat soil and salt, including extraction of salt by evaporation of sea water or other saline water;</p> <p>(E) quarrying of stone, sand and clay; or</p>	<p>≥ 10 Malaysian Employees (mandatory to register)</p>	<p>1%</p>
		<p>5 - 9 Malaysian Employees (given option to register)</p>	<p>0.5%</p>

	(F) mining or quarrying specialised support services provided on fee or contract basis.		
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