

Our Ref: (31) PSMB/20/8 Kulit 8

Date: 22 August 2025

## EMPLOYER'S CIRCULAR NO. 02/2025

# DEFERMENT OF HUMAN RESOURCES DEVELOPMENT LEVY PAYMENT DEADLINE FOR AUGUST 2025 CONTRIBUTION

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## 1. PURPOSE

- 1.1. This circular is issued to inform all Human Resource Development Corporation (HRD Corp) registered employers that the Human Resources Development (HRD) levy payment deadline for the August 2025 contribution has been deferred from 15 September 2025 (Monday) to 19 September 2025 (Friday).

## 2. BACKGROUND

- 2.1. On 23 July 2025, The Prime Minister, Yang Amat Berhormat Dato' Seri Anwar bin Ibrahim, announced that 15 September 2025 (Monday), would be declared an additional public holiday in conjunction with Malaysia Day. This announcement was made during his 'Pengumuman Penghargaan untuk Rakyat Malaysia' address.
- 2.2. Under normal circumstances, the HRD Corp registered employers are required to make their monthly HRD levy payments on or before the 15th of every month, in accordance with the Pembangunan Sumber Manusia Berhad (PSMB) Act 2001.
- 2.3. Given that 15 September 2025 (Monday) has been declared a public holiday, this will result in a long weekend, making Friday, 12 September 2025, the final working day before the holiday period. Bringing forward all statutory payments to this earlier date may create operational and cash flow challenges for employers, particularly for small and medium-sized enterprises (SMEs).

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### 3. OBJECTIVES

- 3.1. The extension of the HRD levy payment deadline aims to provide greater flexibility for employers in meeting their statutory obligations, especially considering the long weekend. It reflects HRD Corp's commitment to supporting businesses during periods of increased administrative and financial commitments.

### 4. EFFECTIVE DATE

- 4.1. The deadline for the HRD levy payment for the August 2025 contribution has been extended from 15 September 2025 (Monday) to 19 September 2025 (Friday).
- 4.2. This updated due date will be automatically reflected in the HRD Corp system for all registered employers. No further action is required from employers to effect this change.

### 5. CLOSING

- 5.1. For further clarification and assistance, kindly contact our Support team via [support@hrdcorp.gov.my](mailto:support@hrdcorp.gov.my).

Thank you.

'Delivering Quality, Developing Excellence'  
'Malaysia Madani'



**DR. SYED ALWI BIN MOHAMED SULTAN**  
Chief Executive  
Human Resources Development Corporation

## **Frequently Asked Questions (FAQ) on Levy Payment Extension for August 2025**

### **Q1: What is the default levy payment deadline?**

**A:** Levy payment must be made on or before the 15th of the following month. For example, levy payment for the month of **August** is usually made on or before **15 September**.

### **Q2: What has changed for the levy month of August 2025**

**A:** Following the announcement by the Prime Minister, YAB Dato' Seri Anwar bin Ibrahim on the **additional public holiday** on Monday, **15 September 2025**, in conjunction with Malaysia Day, the Human Resource Development Corporation (HRD Corp) has extended the human resource development (HRD) levy payment deadline for August 2025 to Friday, **19 September 2025**.

### **Q3: If I pay on or before 15 September 2025, how should I make the levy payment for August 2025?**

**A:** Please make the HRD levy payment as usual by selecting **Levy Month: 08/2025 (August 2025)** on eTris.

### **Q4: If I pay between 16 and 19 September 2025, how should I make the levy payment for August 2025?**

**A:** This is a **special case that is allowed under the extension**. For payments made during this period, please select **Month: 09/2025 (September 2025)** on eTris and the adjustment will be made accordingly from levy month 09/2025 to 08/2025.

### **Q5: How about the levy payment for the levy month of September 2025?**

**A:** The **levy payment for September 2025** will follow the regular schedule. Employers must make the levy payment **on or before 15 October 2025** by selecting **Month: 09/2025 (September 2025)** on eTris.