



Our Ref : (09) PSMB/20/8 Kulit 8  
Date : 27 March 2020

## EMPLOYERS' CIRCULAR NO. 2/2020

### EXEMPTION OF HUMAN RESOURCES DEVELOPMENT LEVY PAYMENT FOR INDUSTRIES AFFECTED BY CORONAVIRUS (COVID-19) PANDEMIC

#### 1. PURPOSE

1.1 The purpose of this Circular is to inform registered employers on the human resources development levy exemption period of (6) six months effective from April 2020 to September 2020 for Industries affected by the Coronavirus (COVID-19) pandemic.

#### 2. BACKGROUND

2.1 On 26 March 2020, The Honorable Human Resources Minister, with the powers vested under Section 19 of Pembangunan Sumber Manusia Berhad Act 2001(Act 612), announced that employers categorized within all 63 sub-sectors affected by the Coronavirus (COVID-19) pandemic, be exempted from paying the human resources development levy for a period of (6) six months effective from April 2020 to September 2020. This exemption is to ease the financial burden faced by employers due to the effects of Coronavirus (COVID-19).

#### 3. EMPLOYERS QUALIFIED

3.1 Employers qualified for this exemption are employers from all 63 sub-sectors stipulated under the following Sectors :

- **Manufacturing Sector**
- **Services Sector and**
- **Mining and Quarrying Sector**

#### 4. EXEMPTION PERIOD

4.1 All employers are required to pay the February 2020 levy contribution on or before 15 March 2020. Employers listed under all the 63 sub-sectors as per para 3 above are exempted from paying levy for (6) six months effective from April 2020 to September 2020. Employers are required to commence payment of the September 2020 levy contribution on or before 15 October 2020.

#### 5. LEVY ARREAR REPAYMENT

5.1 This exemption does not qualify for levy arrears repayment. Employers with outstanding levy arrears are advised to continue paying the arrears without delay in order to avoid being penalized with further Interest.



## 6. TRAINING GRANT APPLICATION

6.1 Even though employers are exempted from paying levy for 6 months, employers are encouraged to apply for training grant and continue sending their employees for training, utilizing the available levy in their own account.

## 7. CONCLUSION

7.1 Should employers have any queries or need assistance, kindly contact PSMB officers at :

*Call Centre toll free:* 1800 88 4800

E-mail : [support@hrdf.com.my](mailto:support@hrdf.com.my) or

[levysupport@hrdf.com.my](mailto:levysupport@hrdf.com.my)

Thank you.

**PEOPLE, PROWESS, PROGRESS**  
**PEKERJA AMANAH ASPIRASI NEGARA**

With regards,

A handwritten signature in black ink, appearing to read 'Elanjelian Venugopal', with a stylized flourish extending to the right.

**ELANJELIAN VENUGOPAL**  
Chief Executive



Ruj. Kami : (09) PSMB/20/8 Kulit 8  
Tarikh : 27 Mac 2020

## PEKELILING MAJIKAN BIL. 2/2020

### PENGECUALIAN PEMBAYARAN LEVI PEMBANGUNAN SUMBER MANUSIA BAGI INDUSTRI TERKESAN OLEH WABAK CORONAVIRUS (COVID-19)

#### 1. TUJUAN

1.1 Tujuan Pekeliling ini adalah untuk memaklumkan majikan berdaftar mengenai tempoh pengecualian levi pembangunan sumber manusia selama (6) enam bulan bagi semua Industri terkesan oleh wabak Coronavirus (COVID-19) mulai April 2020 hingga September 2020.

#### 2. LATAR BELAKANG

2.1 Pada 26 Mac 2020, Y. B. Menteri Sumber Manusia dengan kuasa di bawah Seksyen 19 Akta Pembangunan Sumber Manusia Berhad 2001(Akta 612), telah mengumumkan bahawa majikan daripada semua 63 sub-sektor yang terkesan oleh wabak Coronavirus (COVID-19) dikecualikan daripada pembayaran levi pembangunan sumber manusia selama 6 bulan iaitu mulai April 2020 hingga September 2020. Pengecualian ini bertujuan untuk membantu meringankan beban majikan dalam menghadapi masalah kewangan, kesan daripada wabak Coronavirus (COVID-19).

#### 3. MAJIKAN YANG LAYAK

3.1 Majikan-majikan yang layak menerima pengecualian ini adalah majikan dari semua 63 sub-sektor-sub-sektor di bawah Sektor berikut:

- Sektor Perkilangan
- Sektor Perkhidmatan dan
- Sektor Perlombongan dan Pengkuarian

#### 4. TEMPOH PENGECUALIAN

4.1 Semua majikan wajib membayar caruman levi bagi bulan Februari 2020 selewat-lewatnya pada 15 Mac 2020. Majikan daripada semua 63 sub-sektor yang dinyatakan di para 3 di atas adalah dikecualikan dari membayar levi selama (6) enam bulan bermula dari April 2020 hingga September 2020. Majikan wajib membayar semula caruman levi bulan September selewat-lewatnya pada 15 Oktober 2020.

#### 5. PEMBAYARAN LEVI TERTUNGGAK

5.1 Pengecualian ini tidak termasuk pembayaran levi tertunggak. Majikan yang mempunyai tunggakan dalam pembayaran levi hendaklah terus membayar levi tertunggak tersebut dengan secepat mungkin bagi mengelakkan pengenaan faedah yang lebih tinggi.



## 6. PERMOHONAN GERAN LATIHAN

6.1 Walaupun majikan dikecualikan daripada membayar levi selama 6 bulan, namun majikan adalah digalakkan untuk memohon geran latihan dan terus menghantar pekerja mereka mengikuti latihan menggunakan baki levi yang masih ada dalam akaun masing-masing.

## 7. PENUTUP

7.1 Sekiranya majikan mempunyai sebarang pertanyaan, pegawai PSMB boleh dihubungi untuk mendapatkan keterangan lanjut menerusi :

*Call Centre toll free:* 1800 88 4800

E-mail : [support@hrdf.com.my](mailto:support@hrdf.com.my) atau

[levysupport@hrdf.com.my](mailto:levysupport@hrdf.com.my)

Sekian, terima kasih.

**PEOPLE, PROWESS, PROGRESS**  
**PEKERJA AMANAH ASPIRASI NEGARA**

Yang benar,



**ELANJELIAN VENUGOPAL**  
Ketua Eksekutif