SOCSO (Social Security Organization) – The Employees' Social Security Act, 1969 社会保险组织 (SOCSO)









## What is SOCSO

- Not all wages payments to staff/workers are subject to SOCSO contribution and there are certain wages that are excluded from SOCSO contribution.
- 并非所有支付给员工的工资都需要缴纳社会保险 (SOCSO),然而有某些工资是不包括在缴纳 SOCSO中







## Wages Subject To SOCSO Contribution 需缴付给社会保险机构 (SOCSO) 的工资

All remuneration or wages stated below and payable to staff/workers are subject to SOCSO contributions: 以下为需缴纳给社会保险机构 (SOCSO)的工资:

- 1. Salary/Wages (full/part time, monthly/hourly) 基本工资(全职/兼职,月薪/时薪)
- 2. Overtime payments 加班费
- 3. Commission 佣金
- 4. Paid leave (annual, sick and maternity leave, rest day, public holidays) 带薪假期 (年假, 病假和产假, 假期和公共假期)
- 5. Allowances (incentives, shift, food, cost of living, housing and etc.) 津贴 (奖励金, 轮班津贴, 食物津贴, 生活津贴, 房屋津贴等等)







## Wages NOT subject to SOCSO contribution:

不需缴付给社会保险机构 (SOCSO)工资:

The following wages or remuneration payable to staff/workers are NOT subject to SOCSO contribution:

以下为不需缴纳给社会保险机构(SOCSO)的工资:

- 1. Payments by employer to any pension or provident fund for employees 任何雇主支付给退休金或是公积金的付款
- 2. Mileage claims交通费
- 3. Gratuity payment(s) for dismissal or retrenchments 解雇或裁员的退休金
- 4. Annual bonus年终奖









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