

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





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

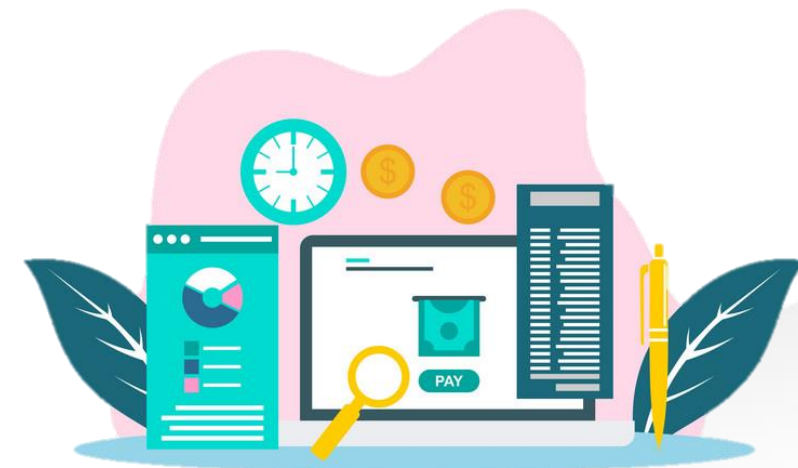




Wages Subject To SOCSO Contribution 需缴付给社会保险机构 (SOCSO) 的工资

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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