



# Knowhow Document for UBS Payroll (EPF 2012)

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## Foreword

It is announce on 2012 Budget which higher employer's EPF contribution rate for employee earning up To RM5K effective January 2012 wage

As such, according to EPF Third Schedule - The employer's share contribution for employees who receive monthly wage/salary of RM5, 000 and below will be increased by 1 percent from 12 percent to 13 percent. The employee's share contribution rate remains at 11 percent.

The increase in the employer's share contribution rate is effective beginning employee's January 2012 wage/salary for February 2012 contribution.

**Sage UBS Payroll Start** and **Sage UBS Payroll 2012** were now action on updating the EPF Policy to meet the new changes stated on the Third Schedule, EPF Act 1991.

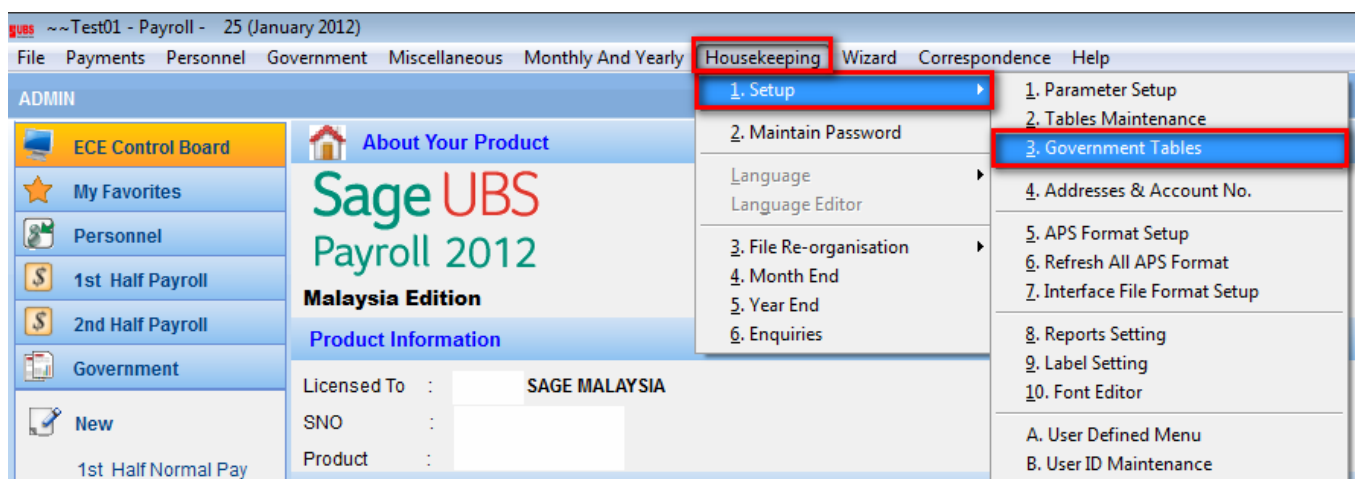
## EPF update

The latest contribution rate for employees and employers can be referred in the Third Schedule, EPF Act 1991. Employers are to remit the employee's contribution share based on this schedule.

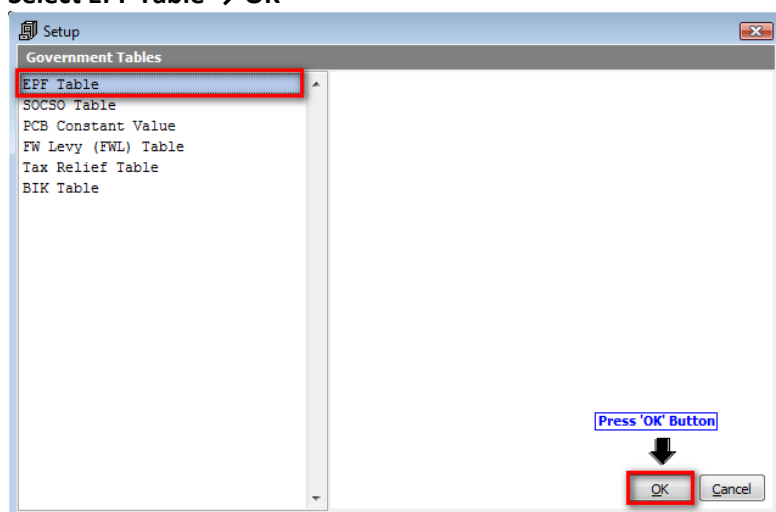
### 1. EPF Table Setting

This update will automatically overwrite the existing EPF Table if you have not change on the default percentage of the system. Check on the setting of the EPF Table on the system by following the step below.

Housekeeping → Setup → Government Tables



Select EPF Table → OK



The default EPF Table 1 should remain as 11% on Employee portion and 12% on Employer portion. For employee with 55 years old and above, the default EPF Table 2 should set as 5.5% on Employee portion and 6% on Employer portion.

EPF Rate		Employee		Employer	Cal. Mtd.	Special Cal.
Table 1	%	11.00	%	12.00	TA	
Table 2	%	5.50	%	6.00	TA	
Table 3	%	11.00	%	12.00	TA	
Table 4	%	11.00	%	12.00	TA	
Table 5	%	11.00	%	12.00	TA	
Table 6	%	11.00	RM	5.00	FC	

**Note On Special Calculation**  
+2%BP = Add 2% of Basic Pay to employer contr.

Save Cancel

The update will not change on the percentage as appear on the EPF Table. But the system will automatically capture the normal remuneration which subject to EPF and calculate the EPF amount by based on the RM5,000 capping.

## 2. Fixed Allowance and Variable Allowance Setting

Allowance is part of the remuneration which liable for EPF contribution. A fixed allowance means fixed remuneration paid to an employee as stated in the employment contract written or otherwise. A variable Allowance means any payment paid to an employee either in one lump sum or periodical or in arrears or non-fixed payment or any additional payment to a current month's normal remuneration.

Check on the setting of the Allowance Table on the system by following the step below.

### Housekeeping → Setup → Tables Maintenance

File Payments Personnel Government Miscellaneous Monthly And Yearly Housekeeping Wizard Correspondence Help

ADMIN

ECE Control Board My Favorites Personnel 1st Half Payroll 2nd Half Payroll Government New 1st Half Normal Pay

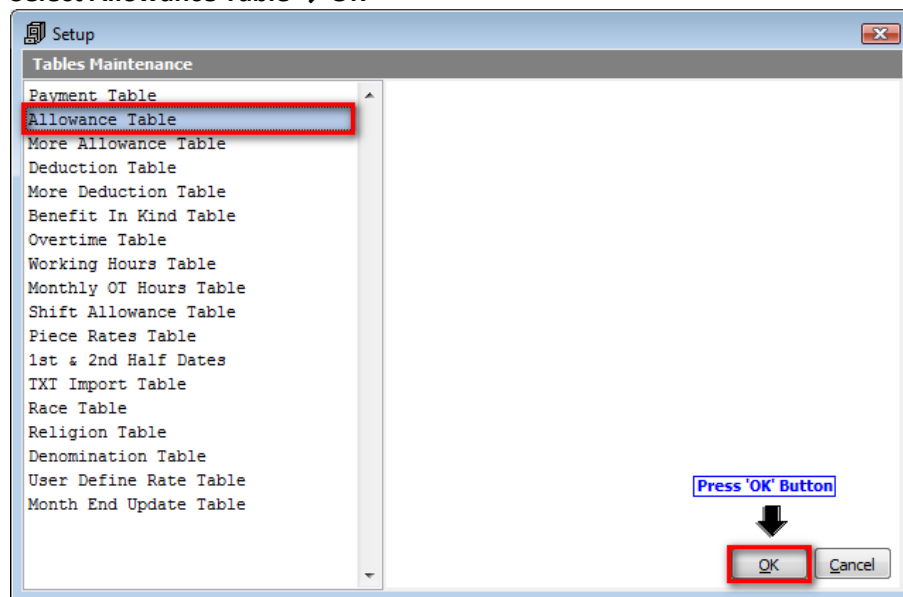
Task Flow

Add/Update Employees → Che

1. Setup  
2. Maintain Password  
Language  
Language Editor  
3. File Re-organisation  
4. Month End  
5. Year End  
6. Enquiries

1. Parameter Setup  
2. Tables Maintenance  
3. Government Tables  
4. Addresses & Account No.  
5. APS Format Setup  
6. Refresh All APS Format  
7. Interface File Format Setup  
8. Reports Setting  
9. Label Setting  
10. Font Editor  
A. User Defined Menu  
B. User ID Maintenance

## Select Allowance Table → OK



Go to the third page of the Allowance Table and check on the Type of the allowance.

F: Fixed

V: Variable

Allowance Table			
No.	Description	Type	Formula for type F and V
1	General Allw	F	AW
2	Petrol Allw	F	AW
3	Special Allw	V	AW
4		F	AW
5		F	AW
6		F	AW
7	ATTN. ALLW.	V	IIF(RATTN=0, 30, IIF(RATTN<=1, 20, 0))
8	FOOD ALLW.	V	AW - AW * (AB+NPL) / NDOM

The system will calculate the fixed remuneration paid as below:

- Basic Rate
- Fixed Allowance

### Example (A):

Basic Rate = RM 4800

Fixed Allowance = RM 500

Total Fix EPF Wage would be RM5300 (> RM5000 capping) and is subject to 12% (RM636) for employer

NAME							EMPLOYEE			EMPLOYER		
	BASIC	OVERTIME	AW.	GROSS	DED.	PCB	EPF	SOC SO	NETT	EPF	SOC SO	
Demo Employee 005												
	4800.00	-	500.00	5300.00	-	263.10	583	14.75	4439.15	636	51.65	
	4800.00	-	500.00	5300.00	-	263.10	583	14.75	4439.15	636	51.65	
	4800.00	-	500.00	5300.00	-	263.10	583	14.75	4439.15	636	51.65	

### Example (B):

Basic Rate = RM 4800

Variable Allowance = RM 500

Total Fix EPF Wage would be RM4800 (<RM5000 capping) + Variable RM500 is subject to 13% (RM689) for employer

NAME	BASIC	OVERTIME	AW.	GROSS	DED.	PCB	EMPLOYEE		NETT	EMPLOYER	
							EPF	SOCSSO		EPF	SOCSSO
Demo Employee 001	4800.00	-	500.00	5300.00	-	263.15	583	14.75	4439.10	689	51.65
	4800.00	-	500.00	5300.00	-	263.15	583	14.75	4439.10	689	51.65
	4800.00	-	500.00	5300.00	-	263.15	583	14.75	4439.10	689	51.65

## 3. Current Month's Additional Wage

Additional remuneration means additional remuneration received in addition to current month's normal remuneration. This pay figure is consider as *Variable* pay item and shall act as non-fix payment.

### 3.1 Bonus Pay

[Nota : Jika majikan membayar **bonus** kepada pekerja yang menerima "Upah" bulanan **RM5,000.00 dan ke bawah** dan dengan pembayaran bonus tersebut menjadikan "Upah" yang diterima pada bulan berkenaan melebihi RM5,000.00, pengiraan kadar caruman majikan **hendaklah dikira pada kadar 13%**, dan jumlah caruman yang melibatkan wang sen hendaklah dikenakan kepada ringgit berikutnya]

[Quote from: EPF Jadual Ketiga Aktar 1991, Page 7]

### Example (C):

Demo Employee 001

Basic Rate = RM 4000 (<RM5000 capping)

Bonus Rate = RM 2000

Total EPF Wage for Bonus = RM 2000 x **13%** = RM 260

Demo Employee 002

Basic Rate = RM 7000 (>RM5000 capping)

Bonus Rate = RM 2000

Total EPF Wage for Bonus = RM 2000 x **12%** = RM 240

NAME	TYPE	BASIC RATE	BONUS	EPF	
				E'YEE	E'YER
Demo Employee 001	M	4800.00	2000.00	220	260
Demo Employee 002	M	7000.00	2000.00	220	240
TOTAL FOR LINE :			4000.00	440	500
			4000.00	440	500