

TIMES Pay System – Patch Update Version 9.11.1

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Co Reg # 200001007079 (509684-H)

1. Mandatory EPF Contributions for Non-Malaysian Citizen Employees

i. Introduction

Employers are only required to register and contribute for their non-Malaysian citizen employees (*excluding domestic workers*) starting 1 October 2025. Mandatory contributions will take effect starting from the **October 2025 salary**.

ii. Eligible Pass Type

PASS TYPE

Non-Malaysian citizen employees who are employed by an employer starting from the October 2025 salary period and hold any of the following types of passes are required to contribute to the EPF:

<ul style="list-style-type: none"> i Visitor's Pass (Foreign Workers except Foreign Domestic Helpers) ii Employment Pass iii Professional Visitor Pass iv Student Pass v Residence Pass vi Long-Term Social Visit Pass 	<p>Note:</p> <p>a) The obligation to contribute applies to non-Malaysian citizen employees who have been employed by an employer and receive wages starting from the October 2025 salary.</p> <p>b) Work permission for Professional Visitor Pass (Specialized), Student Pass, Residence Pass and Long-Term Social Visit Pass must be obtained in advance from the Immigration Department of Malaysia.</p>
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iii. Age Limit

What is the minimum and maximum age limit for non-Malaysian citizen employees to contribute to EPF?

Minimum age: 14 years old
 Maximum Age: 75 years old

iv. Does an employer need to register for a new Employer number?

Employers DO NOT NEED to submit a new employer registration and can use their existing employer number.

EMPLOYER'S REQUIRED ACTIONS

- 1 Register as an EPF employer*
- 2 Register non-Malaysian citizen employees as EPF members
- 3 Pay contributions for employees
- 4 Maintain payroll records
- 5 Keep records updated

*Employers who are currently employing both Malaysian and non-Malaysian employees are not required to submit a new registration. They may continue to use their existing employer number.

**Employers are encouraged to support employees by providing general guidance on EPF withdrawal processes, such as directing them to official EPF channels or assisting with employer-related documentation when required. Withdrawal applications must be made by members themselves, and employers should not act on behalf of employees.

v. Contribution Rate

The contribution rate for non-Malaysian citizen employees, effective from October 2025, are as follows:

PART F							
1. The rate of contributions specified in this Part shall apply to employees who are not Malaysian citizens—							
<table border="1"> <thead> <tr> <th colspan="2">RATE OF CONTRIBUTIONS BASED ON AMOUNT OF WAGES FOR THE MONTH</th> </tr> <tr> <th><i>By the Employer</i></th> <th><i>By the Employee</i></th> </tr> </thead> <tbody> <tr> <td>2% of the amount of wages for the month</td> <td>2% of the amount of wages for the month</td> </tr> </tbody> </table>		RATE OF CONTRIBUTIONS BASED ON AMOUNT OF WAGES FOR THE MONTH		<i>By the Employer</i>	<i>By the Employee</i>	2% of the amount of wages for the month	2% of the amount of wages for the month
RATE OF CONTRIBUTIONS BASED ON AMOUNT OF WAGES FOR THE MONTH							
<i>By the Employer</i>	<i>By the Employee</i>						
2% of the amount of wages for the month	2% of the amount of wages for the month						
2. The total contribution which includes cents shall be rounded to the next ringgit.							
3. The Board may prescribe any limit on the amount of wages and contributions for the purpose of determining any amount of contribution to be paid on the wages for the month by each employer for each employee.							
4. For the purposes of subsection 43(3), the amount of contributions for the month is limited to any limit on the total contribution as prescribed by the Board.							

Non-Malaysian citizen employees' category	Contribution Rate starting from October 2025	
	Less than 60 years old	Has attained 60 years old
Non-Malaysian citizen employees who are permanent residents in Malaysia	Remain status quo EM: 13% or 12%, EP: 11%	Remain status quo EM: 6.5% or 6%, EP: 5.5%
Non-Malaysian citizen employees who became EPF members before 1 August 1998	Remain status quo EM: 13% or 12%, EP: 11%	Remain status quo EM: 6.5% or 6%, EP: 5.5%
Non-Malaysian citizen employees who became EPF members after 1 August 1998	EM: 2%, EP: 2%	EM: 2%, EP: 2%

Note: EM - Employer Share, EP - Employee Share

vi. Calculation Method for EPF Contributions for Non-Malaysian Citizen Employees

The calculation method is as follows:

Current Month Wage	Employer's Share Calculation	Employee's Share Calculation	Total Contribution
RM1,751.00	= Wages x Contribution Rate = RM1,751 x 2% = RM35.02 = RM36 (rounded up to the next ringgit)	= Wages x Contribution Rate = RM1,751 x 2% = RM35.02 = RM36 (rounded up to the next ringgit)	RM72.00

Note: If the calculated contribution amount includes cents, the amount must be rounded up to the next ringgit.

vii. Useful Documents & Resources

Description	Relevant URL
EPF Third Schedule	https://www.kwsp.gov.my/documents/d/guest/jadual-ketiga-bi-1-oct-2025
FAQ for Contribution for Non-Malaysian Citizen Employees	https://www.kwsp.gov.my/en/employer/responsibilities/non-malaysian-citizen-employees
Flyer for Contribution for Non-Malaysian Citizen Employees	https://www.kwsp.gov.my/documents/d/guest/migrant-worker-flyer-eng-3

Disclaimer:

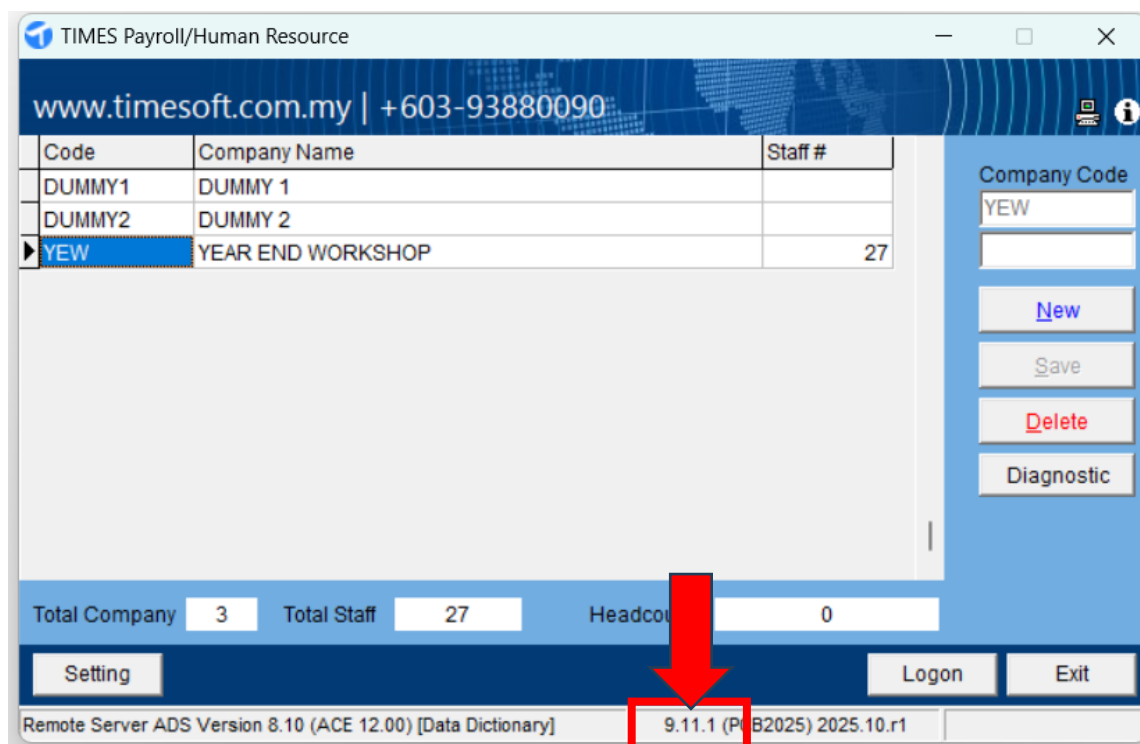
The information provided in this guide is extracted from the official EPF (KWSP) website at <https://www.kwsp.gov.my/en/> and is accurate as of the date of publication. For the most up-to-date information or further clarification, please refer to the EPF website or contact KWSP directly.

2. TIMES Pay Patch Version

The new patch version is **9.11.1**, which includes the additional EPF class: **CUSTOM4**.

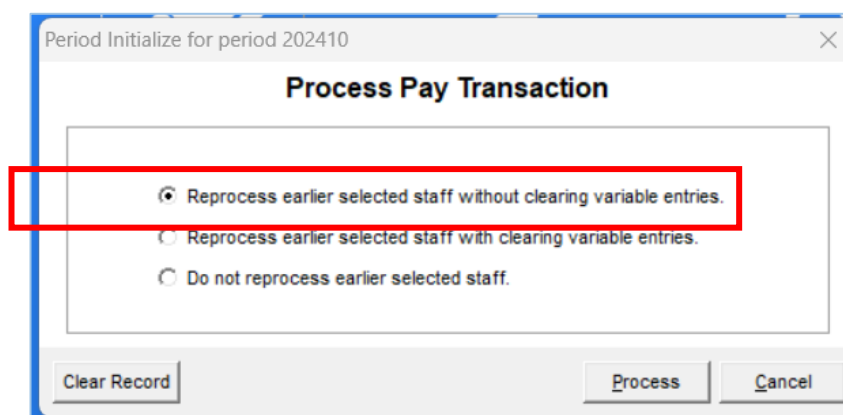
If you have applied the patch, please verify that the version number is **9.11.1**.

For detailed instructions on applying the update, refer to the *installation procedure document*.



Additional Information:

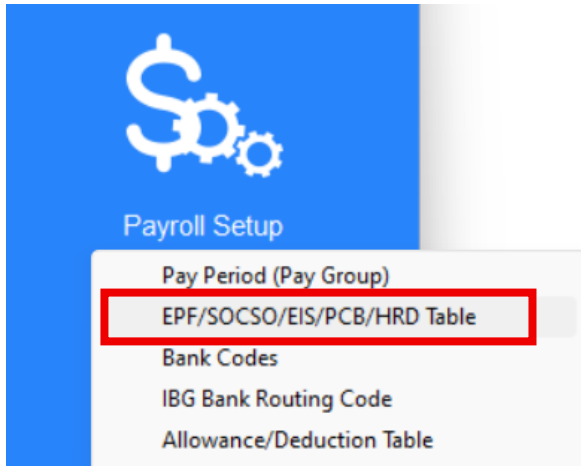
1. The patch should be implemented **after** completing the payroll process for the period **2025-09**.
2. **If you have already processed the period 2025-10 before applying the patch:**
 - After applying the patch, you will need to re-run the "Process Payroll" function, selecting the first option.
 - The system will re-calculate all statutory amounts.
 - **You may skip re-running the Process Payroll function if there are no employees assigned to the new EPF class CUSTOM4.**



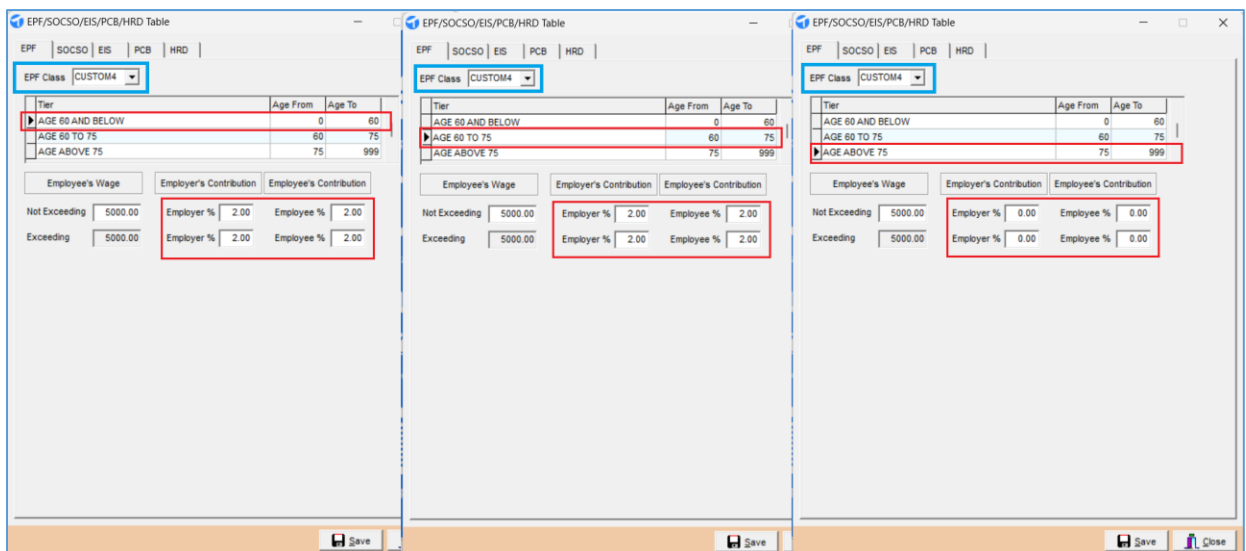
3. Steps to verify if the new patch includes the new EPF class

3.1 EPF/SOCSCO/EIS/PCB/HRD Table

- Go to **Payroll Setup** and click on **EPF/SOCSCO/EIS/PCB/HRD Table**.



- The **CUSTOM4** option is now available in the **EPF Class** dropdown list.
- Contribution rates for both **Tier 1** and **Tier 2** will be set to **2.00**.
- For Tier 3, employees aged above 75 are not required to contribute to EPF; therefore, the contribution rate is set to **0.00**.



3.2 Update Employee

- Go to **Update Employee** and click on the **Other** tab.
- The **CUSTOM4** option is now available in the **EPF Class** dropdown list.

The screenshot shows the 'Update Employee Record' form for employee 0001AAA, GOH SIM. The 'EPF/SOCSCO/PCB/EIS' section is active, and the 'EPF Class' dropdown menu is open, showing 'CUSTOM4 EPF CUSTOM4 [NON-MALAYSIAN]' as the selected option. Other fields include EPF Initial, EPF A/C, EPF Initial, EPF Class, Voluntary Fund Description, IC for EPF, Mid Month deduct EPF, Ignore EPF Age Check, NK (Nombor Kawalan), SOCSO Class, SOCSO A/C, SSFW #, IC for SOCSO, Mid Month deduct SOCSO, SSFW Effective Date, EIS Class, IC for EIS, Mid Month deduct EIS, PCB Setting / Income Tax Information, Income Tax A/C #, Income Tax Branch, Income Tax Status, Tax Marital Status, IC for Income Tax, Sex / Title, Dependent Children Relief, C.P.8D Employee Status, and C.P.8D Management of the.

4. Steps to Assign Non-Malaysian Employees to the New EPF Class

Method 1: Manually Assign in Employee Profile

1. Go to **Update Employee**, then click on the **Other** tab.
2. Select the record of the **Non-Malaysian** employee.
3. In the **EPF Class** field, select **CUSTOM4** from the dropdown menu.
4. Click **Save** to update the record.

The screenshot shows the 'Update Employee Record' window for employee 'GOH SIM'. The 'Other' tab is active, and the 'EPF/SOCSO/PCB/EIS' section is expanded. The 'EPF Class' dropdown is open, showing a list of options including 'CUSTOM4 EPF CUSTOM4 [NON-MALAYSIAN]', 'CLASS2 FIXED RATE [ER=12%, EE=11%]', 'CLASS3 FOREIGNER ABOVE 60 [ER=\$5, EE=5.5%]', 'CLASS4 FOREIGNER BELOW 60 [ER=\$5, EE=11%]', 'CLASS5 FIXED RATE [ER=6.0%, EE=5.5%]', 'CLASS6 FIXED RATE [ER=6.5%, EE=5.5%]', 'CLASS7 FIXED RATE [ER=13%, EE=11%]', and 'CLASS8 FIXED RATE [ER=12%, EE=8%]'. The 'CUSTOM4' option is highlighted. Other fields include 'EPF A/C #', 'EPF Initial', 'Voluntary Fund Description', 'IC for EPF' (Passport), 'Mid Month deduct EPF', 'Ignore EPF Age Check' (No), 'NK (Nombor Kawalan)', 'SOCSO Class', 'SOCSO A/C #', 'SSFW #' (202302841988), 'IC for SOCSO' (SSFW), 'Mid Month deduct SOCSO', 'SSFW Effective Date', 'SOCSO Employment Status' (Normal), 'EIS Class' (NONE), 'IC for EIS' (Passport), 'Mid Month deduct EIS', 'PCB Setting / Income Tax Information', 'Income Tax A/C #', 'Income Tax Branch' (DAMANSARA), 'Income Tax Status' (NONE), 'Tax Marital Status' (Married), 'IC for Income Tax' (Passport), 'Sex / Title' (Male), 'Dependent Children Relief' (8), 'Always include in the E-form CP8D' (checked), 'C.P.8D Employee Status' (Status 1: Management of the...), and 'Exclude from E-Form (Part A)' (unchecked). A red note says 'Leave blank if same as Hired Date'. At the bottom, there are buttons for 'New', 'Save', 'Cancel', 'Advance', and 'Close'.

Method 2: Use Global Change

If you need to assign the new EPF class CUSTOM4 to multiple non-Malaysian employees at once, you can use the **Global Change** feature. This method allows you to perform bulk updates efficiently, saving time and minimizing manual data entry errors.

Use this method when:

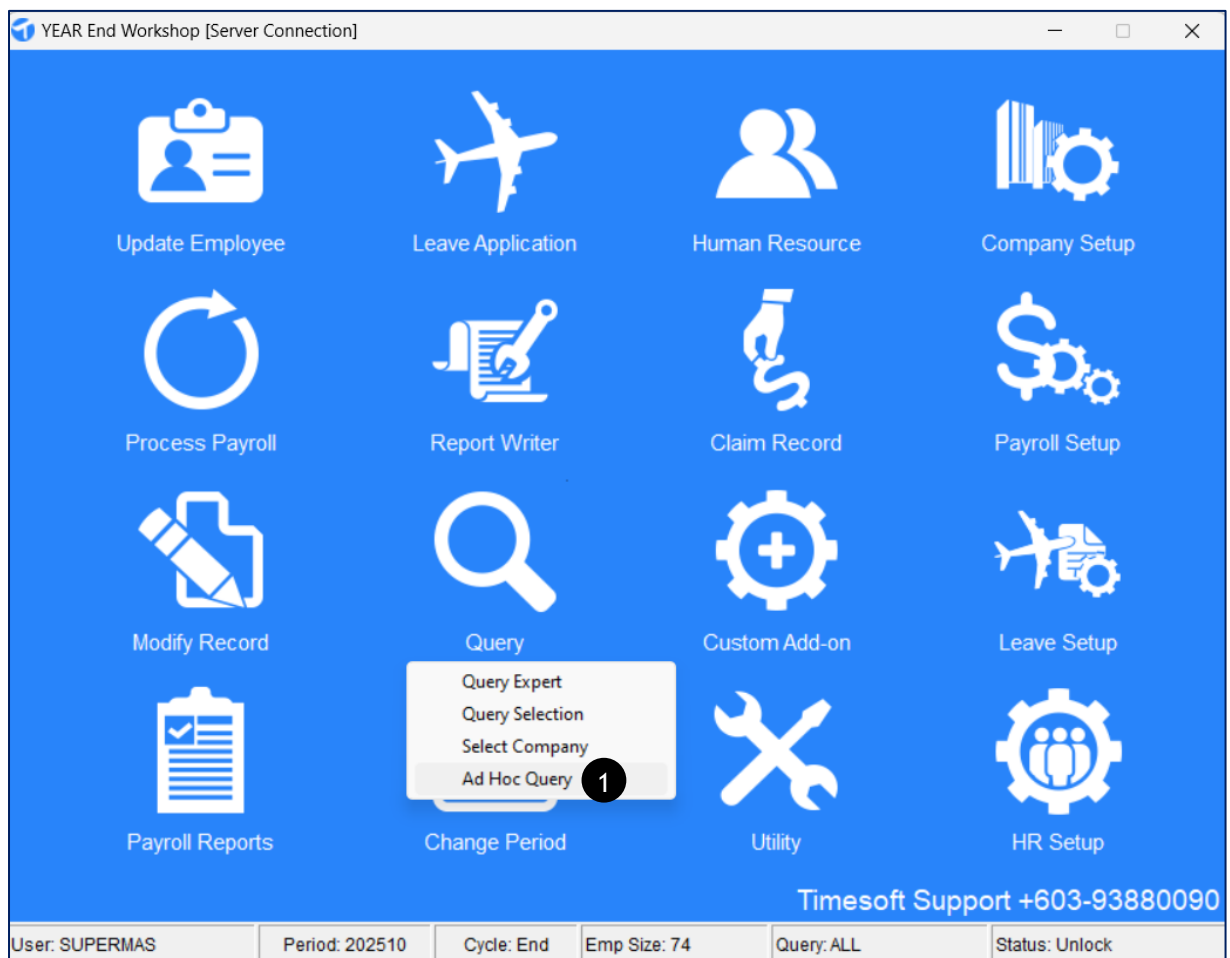
- i. You have a large number of non-Malaysian employees to update.
- ii. You want to ensure consistency when assigning the new EPF class across all non-Malaysian employee records.

⚠ Note: Ensure all affected employee records meet the eligibility criteria for EPF class CUSTOM4 before performing the update.

Follow these steps:

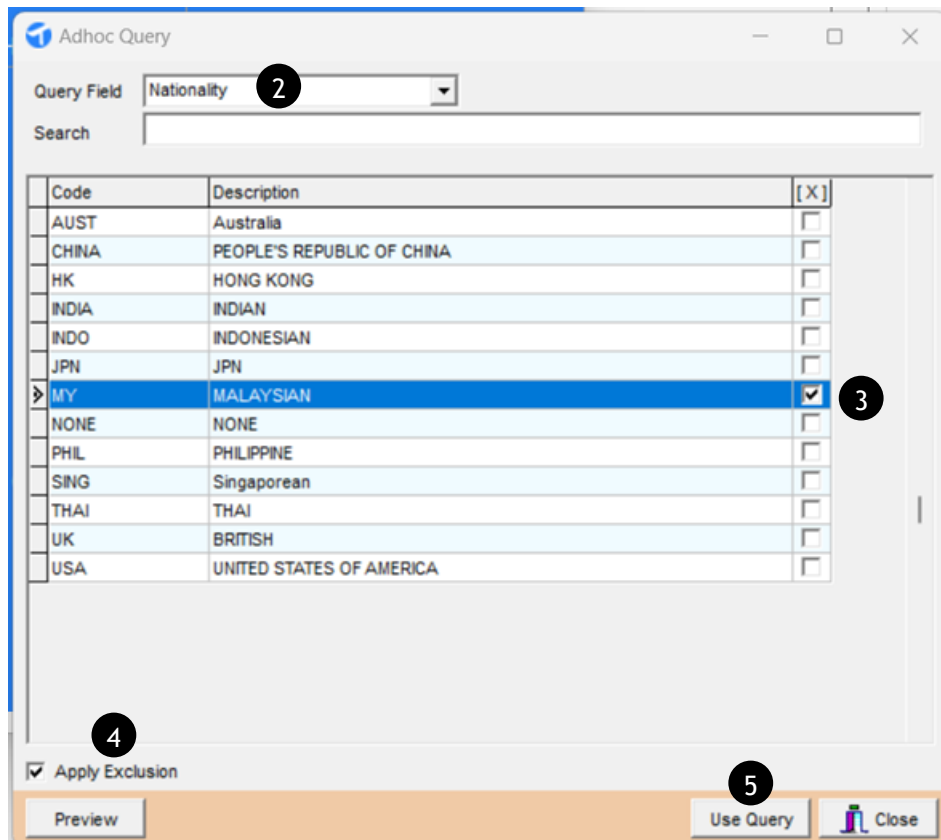
1. Use *Ad-Hoc Query* to filter Non-Malaysian employees.

Go to **Query**, then click on the **Ad-Hoc Query**.

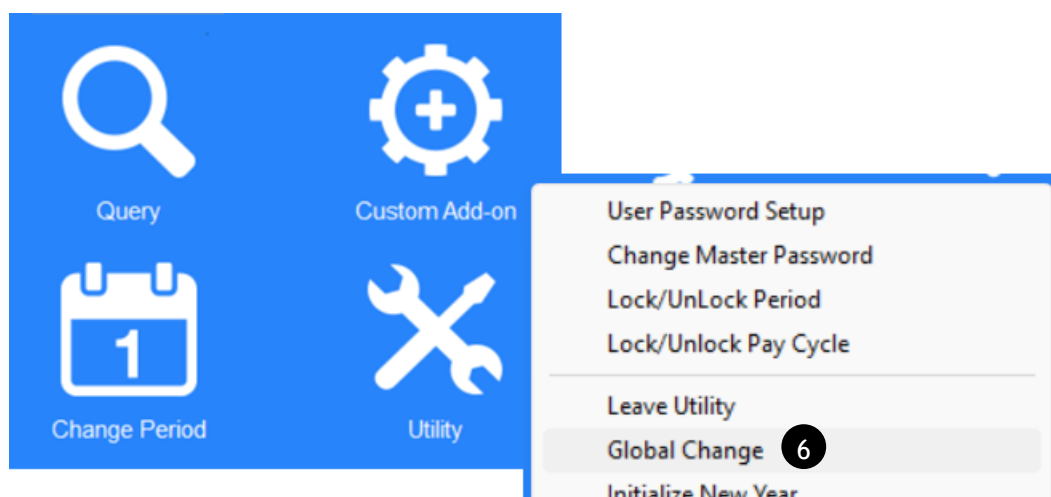


2. In the **Query Field**, select **Nationality** from the dropdown menu.
3. Tick the checkboxes for **Malaysian codes** (e.g., MY, MYS, MAL, etc.).
4. Tick the **Apply Exclusion** checkbox.
5. Click **Use Query** to apply the filter.

⚠ **Note:** This query will exclude Malaysian employees, displaying only non-Malaysian employees. Ensure that each employee's nationality code has been correctly assigned in the Update Employee screen for accurate results.



6. Click **Utility**, then select **Global Change**.



7. In the **Operation** column, select **Change**.
8. In the **Field** column, enter **15**.
The column Description will appear automatically once you click the Value column.
9. In the **Value** column, select **CUSTOM4** from the dropdown menu.
10. Ensure the **Query Selection** is set to **AD-HOC**.
11. Click **Process**.

The screenshot shows the 'Global Change' application window. At the top, there is a menu bar with options: Change Field, Update Allowance, Bank, Global Calendar, Global Rename, Global Remove, Upload Photo, Employee Socso, and Update Employee Tax No. Below the menu is a table with three columns: NO1/DESC1, NO2/DESC2, and NO3/DESC3. The table lists various fields such as Pay Type, Career Record, Increment Amount, etc. Below the table is a 'Global Change Entry' form with four columns: Operation, FIELD, Description, and VALUE. The 'Operation' column contains 'Change', 'FIELD' contains '15', 'Description' contains 'EPF Class', and 'VALUE' contains 'CUSTOM4'. A dropdown arrow is visible next to 'CUSTOM4'. Below the form is a 'Career /Calendar' section with 'Progression Code' and 'Effective Date' fields. To the right is a 'Query Selection' dropdown set to 'AD-HOC'. At the bottom right are 'Process' and 'Close' buttons. Numbered callouts (7-11) point to the 'Change' operation, the '15' field value, the 'EPF Class' description, the 'CUSTOM4' value dropdown, the 'AD-HOC' query selection, and the 'Process' button respectively.

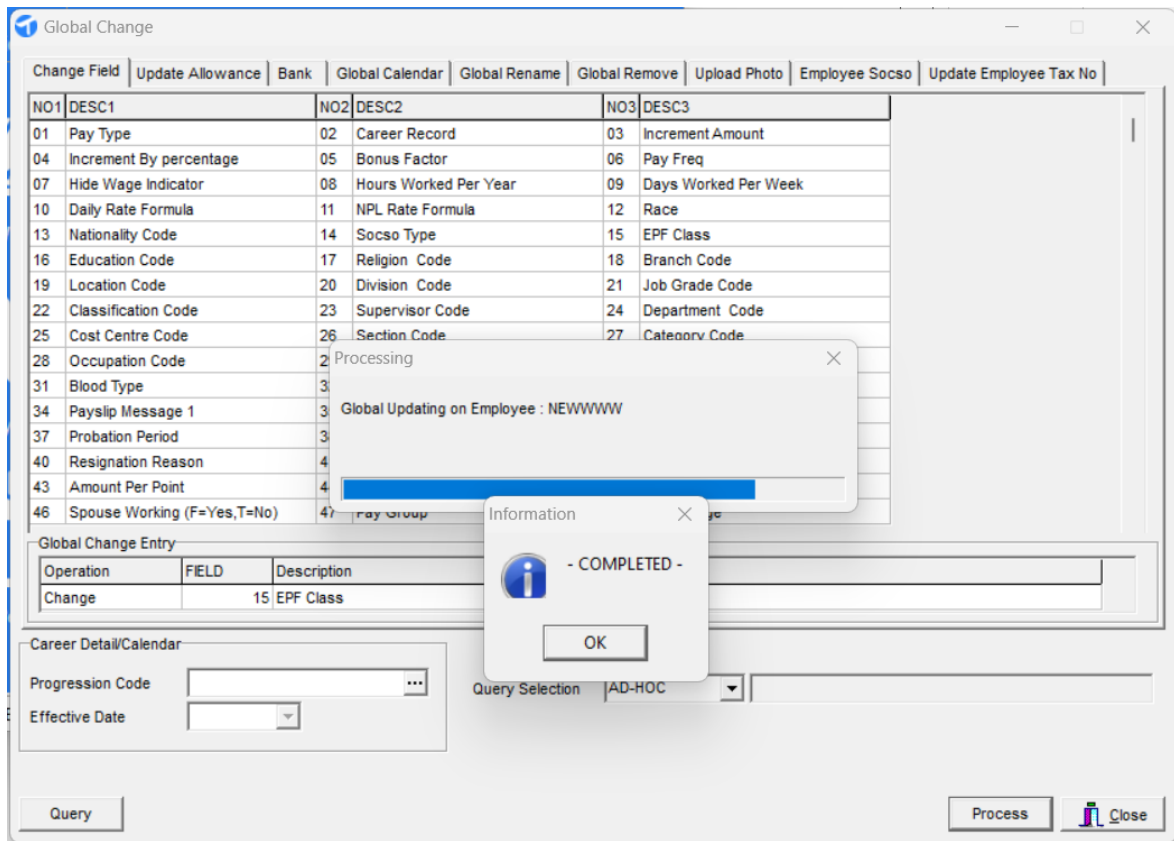
12. Click **Yes** to proceed.

⚠ Note: You may ignore the backup warning message unless you intend to perform a data backup before executing the global change.

13. Click Yes to begin updating.

The first dialog box is titled 'Confirm' and contains the text: 'Please backup the database, or do you want to proceed instead?'. It has 'Yes' and 'No' buttons. A callout '12' points to the 'Yes' button. The second dialog box is also titled 'Confirm' and contains the text: 'Confirm to proceed the Global Change?'. It has 'Yes' and 'No' buttons. A callout '13' points to the 'Yes' button.

Once the process is complete, go to **Update Employee** to verify that the data has been updated correctly.



5. EPF Calculation Comparison: CUSTOM4 vs Other EPF Classes

EPF Wage Range	CUSTOM4 (2% Flat Rate)	Other EPF Classes (CLASS1, CUSTOM1, CUSTOM2, CUSTOM3)	Variance
RM5,000 and below	<p>Example: EPF Wage RM1,751</p> <p>$RM1,751 \times 2\% = RM35.02$ Rounded up to next ringgit = RM36</p>	<p>Example: EPF Wage RM1,751</p> <p>System uses RM1,760.00 (wage bands from EPF Third Schedule for Malaysians/PR)</p> <p>$RM1,760 \times 2\% = RM35.20$ Rounded up to next ringgit = RM36</p>	No
Above RM5,000	<p>Example: EPF Wage = RM6,001.50</p> <p>$RM6,001.50 \times 2\% = RM120.03$ Rounded up to next ringgit = RM121</p>	<p>Example: EPF Wage = RM6,001.50</p> <p>System uses RM6,100.00 (wage bands from EPF Third Schedule for Malaysians/PR)</p> <p>$RM6,100.00 \times 2\% = RM122$</p>	Yes Difference of RM1

⚠ Note:

- **CUSTOM4** calculates EPF strictly as **2% of the actual wage**, and the result is rounded up to the nearest whole ringgit, in accordance with EPF guidelines for non-Malaysian employees.
- Other EPF classes may refer to the **EPF Third Schedule**, which uses **standardized wage bands** for calculation (e.g., rounding to a banded amount like RM1,760 or RM6,100 before applying %).
- Using EPF classes other than CUSTOM4 for eligible non-Malaysian employees may cause small differences in the 2% employer/employee contributions, especially if their wages are over RM5,000.