

The guide for general view on PCB, KWSP, SOCSO & EIS: For employees (18-60 years old) and retiree (60 years and above)

All employees Various of REMUNERATION	18 - 60 years old				More than 60 years old			
	PCB*	KWSP	SOCSCO	EIS	PCB*	EPF	SOCSCO*	EIS**
Salary	Y	Y	Y	Y	Y	Y	N	N
Wages	Y	Y	Y	Y	Y	Y	N	N
Bonus	Y	Y	N	N	Y	Y	N	N
OT	Y	N	Y	Y	Y	N	N	N
Incentive	Y	Y	Y	Y	Y	Y	N	N
Commission	Y	Y	Y	Y	Y	Y	N	N
Directors' Fee	Y	N	Y	Y	Y	N	N	N
Retirement Benefits	Y	N	N	N	Online	N	N	N
Gratuity	Y	N	N	N	Online	N	N	N
Retrenchment benefits	Online	N	N	TBA	Online	N	N	N
Payment after notice of termination	Online	N	N	TBA	Y	N	N	N
Service charge	N	N	Y	TBA	N	N	N	N
Allowance	Y	Y	Y	Y	Y	Y	N	N
Travelling Allowance	Online	N	Y	N	Online	N	N	N
Claims/ Reimbursement	N	N	N	N	N	N	N	N

Remarks:

- 1 Yes
- No



- 2 Director who owns Sdn. Bhd. is considered an employee while owner who owns Enterprise is non-employee.
- 3 PCB* is applicable if above threshold of monthly income at least RM 3,000.00
- 4 EIS** is not applicable for employees who are more than 60 years old.
- 5 SOCSO* is applicable for contribution by employer only while employee with age 60 and above will not need to contribute.
- 6 T&C which is including maternity leave, wages for study leave, half day and wages.
- 7 TBA - To be advise.
- 8 Online: http://calcpcb.hasil.gov.my/pcb_calc_2018.php?&statwork=1&lang=eng&curr_year=2018

Disclaimer: This chart is for general reference and if you need further info, you may log in to their respective websites.