

HILLS & CHERYL

Corporate Advisory Sdn. Bhd.

ACCOUNTS. ADVISORY. CoSec. SST. TAX
 "The next BIG decision."

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 Date: 21st Jan 2019

Statutory contribution for Business Owner & Spouse

<u>Sole proprietor</u>	<u>Remuneration</u>	<u>EPF</u>	<u>SOCSSO</u>	<u>EIS</u>
i. Owner	Salary/ Wages	Voluntary	N/A	N/A
ii. Owner's spouse	Salary/Wages	Mandatory	N/A	N/A
<u>Partnership/ Enterprise</u>	<u>Remuneration</u>	<u>EPF</u>	<u>SOCSSO</u>	<u>EIS</u>
i. Partner/ Owner	Salary/ Wages	Voluntary	N/A	N/A
ii. Partner's spouse	Salary/ Wages	Mandatory	N/A	N/A
<u>Private company (S/B)</u>	<u>Remuneration</u>	<u>EPF</u>	<u>SOCSSO</u>	<u>EIS</u>
i. Director	Salary/ Wages	Mandatory	Mandatory	Mandatory
ii. Director	Fees	N/A	N/A	N/A
iii. Director's spouse	Salary/ Wages	Mandatory	Mandatory	Mandatory