

**THE SCOPE OF EMPLOYER COVERAGE UNDER THE FIRST SCHEDULE OF  
PEMBANGUNAN SUMBER MANUSIA BERHAD ACT 2001 (ACT 612) EFFECTIVE 1  
APRIL 2017**

SECTOR	ACTIVITY / SUB-SECTOR	ELIGIBILITY CRITERIA	RATE OF LEVY PAYMENT
<b>MANUFACTURING</b> (23 sub-sectors)	Making or processing of an article by labor or machine or both, including the transformation of parts or components into another article of a different nature or character by way of altering, blending, ornamenting, finishing or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal, including the building of a ship or the assembly of parts of a ship.	≥ 10 Malaysian Employees (mandatory to register)	1%
		5 - 9 Malaysian Employees (given option to register)	0.5 %
<b>SERVICES</b> (38 sub-sectors)	<ul style="list-style-type: none"> <li>• Hotel</li> <li>• Air transport</li> <li>• Tourism enterprise</li> <li>• Telecommunication</li> <li>• Freight forwarding</li> <li>• Shipping</li> <li>• Postal or courier</li> <li>• Advertising</li> <li>• Computer services</li> <li>• Energy</li> <li>• Training</li> <li>• Higher education</li> <li>• Commercial land transport</li> <li>• Railway transport services</li> <li>• Direct selling</li> </ul>	≥ 10 Malaysian Employees (mandatory to register)	1%

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	<ul style="list-style-type: none"> <li>• Port services</li> <li>• Engineering support and maintenance services</li> <li>• Research and development</li> <li>• Warehousing services</li> <li>• Security services</li> <li>• Private hospital services</li> <li>• Gas, steam and air-conditioning supply</li> <li>• Water treatment and supply</li> <li>• Sewerage</li> <li>• Waste management and material recovery services</li> <li>• Production of motion picture video and television programme, sound recording and music publishing</li> <li>• Information service</li> <li>• Building and landscape services</li> <li>• Event management services</li> <li>• Early childhood education</li> <li>• Health support services</li> <li>• Franchise</li> <li>• Sale and repair of motor vehicles</li> <li>• Private broadcastingservices</li> <li>• Driving school</li> <li>• Veterinary services</li> <li>• Hypermarket, supermarket and departmental storeservices</li> <li>• Food and beverage services</li> </ul>	<p>5 - 9 Malaysian Employees                  (given option to register)</p>	<p>0.5 %</p>
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<b>MINING &amp; QUARRYING</b> <b>G</b> <b>(2 sub-sectors)</b>	Any business or activity involving the process of extracting minerals occurring naturally as solid, liquid or gas which includes—  (A) mining of hard coal and lignite (brown coal), iron ores, nonferrous metal ores, or chemical and fertilizer minerals;  (B) mining or quarrying of abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), gemstones, natural asphalt, asphaltites and asphaltic rock, natural solid bitumen, quartz and mica;	≥ 10 Malaysian Employees (mandatory to register)	1%
	(C) extraction of crude petroleum oils, bituminous or oil shale and tar sand, natural gas, condensates, liquid hydrocarbon, methane, ethane, butane or propane;  (D) extraction and agglomeration of peat soil and salt, including extraction of salt by evaporation of sea water or other saline water;  (E) quarrying of stone, sand and clay; or  (F) mining or quarrying specialized support services provided on fee or contract basis	5 - 9 Malaysian Employees (given option to register)	0.5%

Reference: Pembangunan Sumber Manusia Berhad Act 2001 (Act 612)