

疫情之后， 如何处理员工问题？

FACEBOOK **LIVE**

06. 06. 20 / 8.00 pm



黄康贤律师

轮值

合约

减薪

协调

裁员



李凯业律师 余李律师事务所高级合伙人



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联合呈献



邀请嘉宾：李凯业律师 陳志成會計師

主持人：黄康贤律师

日期：06/06/20 (六)

时间：晚上8时



陳志成會計師 CCS/GST 十面埋伏版主
CCS 特许会计公司创办人





雇佣合约

Employment Contract



一些劳工条规及法律

Some Labour Regulations & Laws



一些劳工条规及法律 Some Labour Regulations & Laws



在劳工法令下的员工 employee within the scope of the EA

1955年劳工法令

Employment Act 1955

1980年雇佣（停职和遣散福利）条例

Employment (Termination And Lay-Off Benefits) Regulations 1980

1967年工业关系法令

Industrial Relations Act 1967

工业和谐行为准则

Code of Conduct for Industrial Harmony

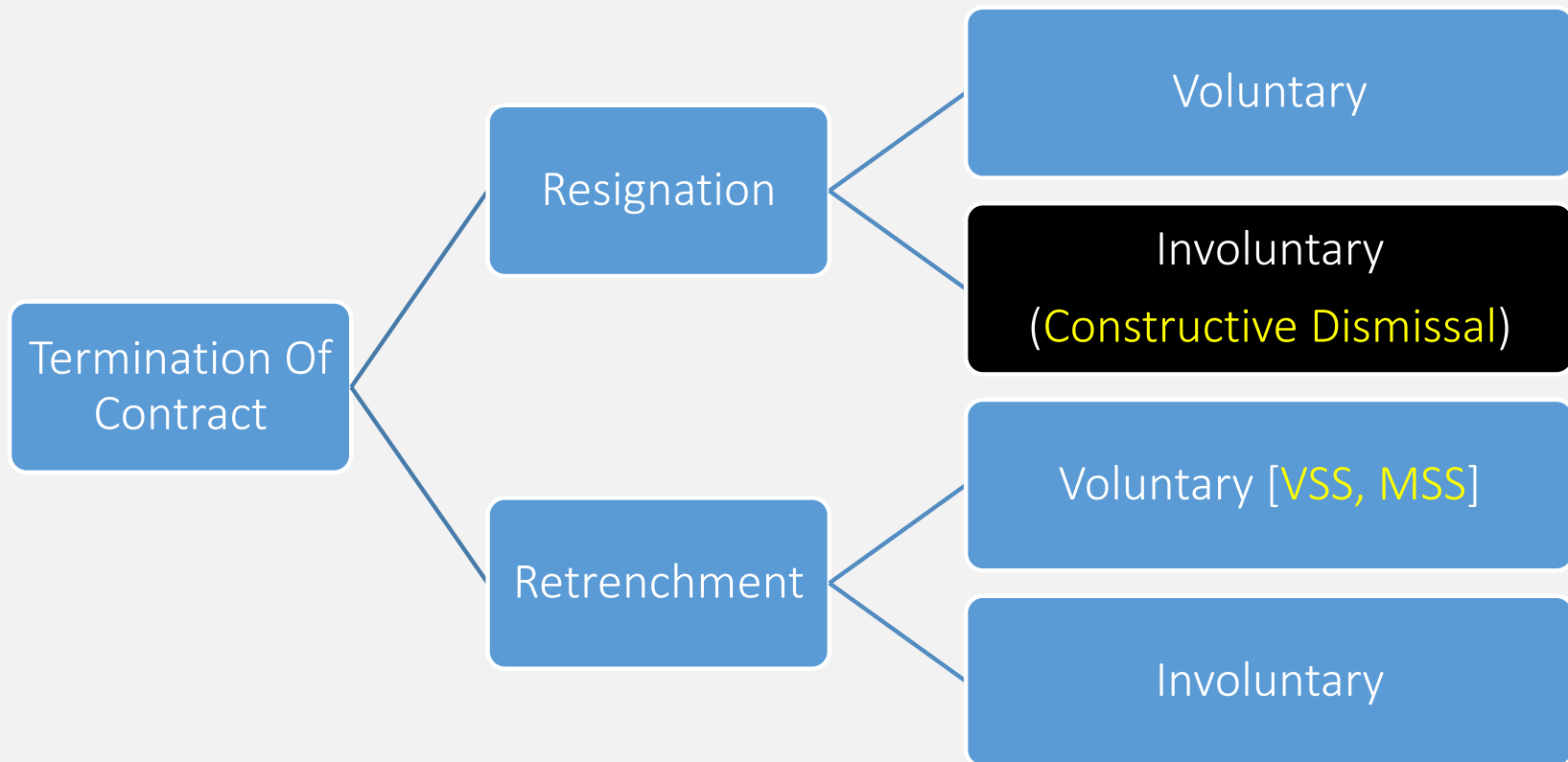


终止雇佣合约

Termination Of Contract



终止雇佣合约 Termination Of Contract





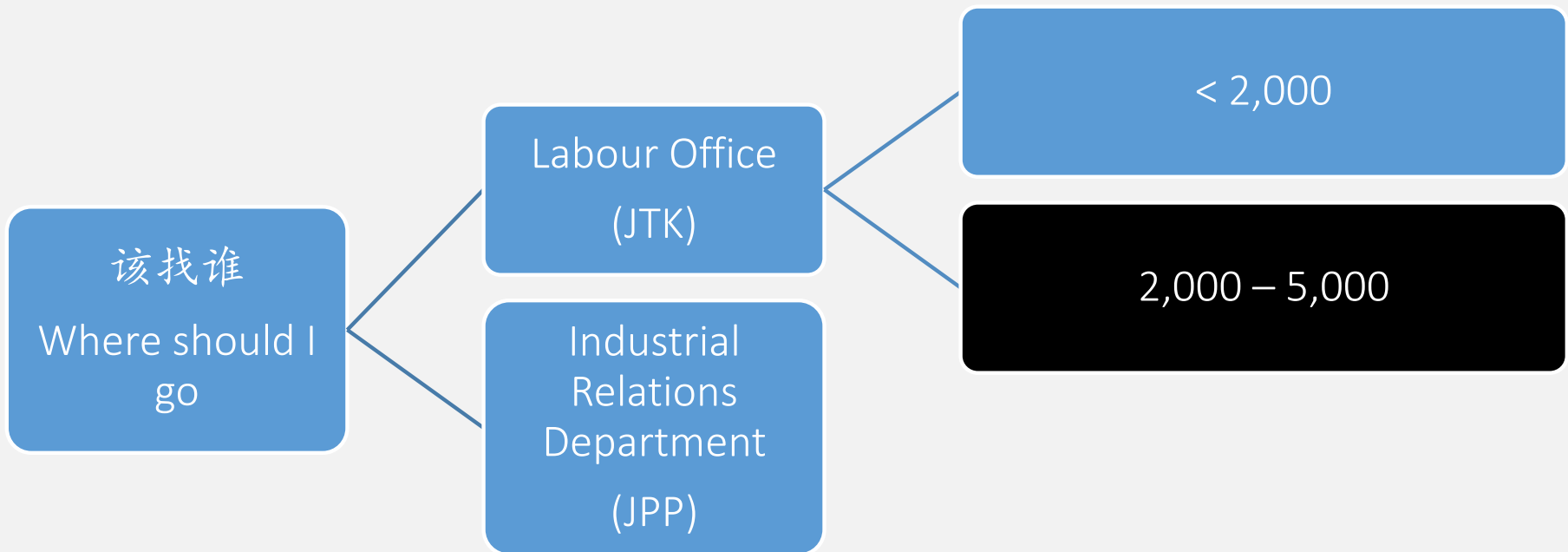
失去工作应该去找谁

**Where should I go if I lost my
job**



失去工作应该去找谁

Where should I go if I lost my job





裁员三支柱

3 Pillars of Retrenchment



裁员三支柱

1. 员工过剩 redundancy
2. 选择正确 correctly selected
3. 公司程序 fair procedure



Lily Industries (M) Sdn Bhd v. Billy Wayne Selsor [2006]



裁员通知

Notice of Retrenchment





裁员通知

Giving Notice of Retrenchment



工龄 Years' Service	通知 Notice
< 2	4 weeks
2 – 5	6 weeks
> 5 年	8 weeks



裁员福利

Termination Benefits






裁员福利 Termination Benefits



工龄 Years' Service	福利 [每一年] Benefit [for every year of service]
< 2	10 days' wages
2 – 5 年	15 days' wages
> 5 年	20 days' wages



所得税处理方式 - 公司

Income Tax Treatment - Company





扣税事项

Tax Deduction





公司做不下去了，裁员赔钱，可以扣 Tax 吗？
Retrenchment Benefits Paid, Is it Tax Deductible?



Ampat Tin Dredging Ltd
v
**Director General of Inland
Revenue**





公司做不下去了，裁员赔钱，可以扣 Tax 吗？
Retrenchment Benefits Paid, Is it Tax Deductible?



R Rubber Estate Bhd v DGIR





公司做不下去了，裁员赔钱，可以扣 Tax 吗？
Retrenchment Benefits Paid, Is it Tax Deductible?



DGIR v Kulim Rubber Plantation Ltd



公司做不下去了，裁员赔钱，可以扣 Tax 吗？
Retrenchment Benefits Paid, Is it Tax Deductible?



情况 Situation	扣 Tax (Deductible)
裁员部分员工，继续营业 [Redundancy]	
裁员，结束营业 [Cessation of Business]	



所得税处理方式 - 个人

Income Tax Treatment - Individual





裁员福利

Retrenchment Benefits



失去工作赔偿金

Compensation for loss of Employment



B EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

1. (a) Gross salary, wages or leave pay (including overtime pay)
(b) Fees (including director fees), commission or bonus
(c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment:
(d) Income Tax borne by the Employer in respect of his Employee
(e) Employee Share Option Scheme (ESOS) benefit
(f) Gratuity for the period from to
2. Details of arrears and others for preceding years paid in the current year
Type of income (a)
(b)
3. Benefits in kind (Specify:
4. Value of living accommodation provided (Address:
5. Refund from unapproved Provident/Pension Fund
6. Compensation for loss of employment





失去工作赔偿金

Compensation for loss of Employment



失去工作赔偿金

Compensation for loss of Employment

Taxable Income

Section 13(1)(e)

Exemption

Schedule 6 para 15





公司赔我的裁员费，中 Tax 吗？

Retrenchment Benefits Paid by my Company, Taxable?



员工/Employee	Healthy
裁员部分员工，继续营业 [Redundancy]	RM10,000 exemption for each complete year of service
裁员，结束营业 [Cessation of Business]	



失去工作的赔偿，中 Tax 吗？

Compensation for loss of Employment, Taxable?

完全豁免
Full Exemption



健康问题？

Due to Ill health?

Yes

No

paragraph 15 of
Schedule 6 of the
ITA 1967

部分豁免
Partial Exemption



RM10,000

for each complete year of service



抚恤金

Gratuity





抚恤金 Gratuity



B EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

1. (a) Gross salary, wages or leave pay (including overtime pay)
- (b) Fees (including director fees), commission or bonus
- (c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment:
- (d) Income Tax borne by the Employer in respect of his Employee
- (e) Employee Share Option Scheme (ESOS) benefit
- (f) Gratuity for the period from to





抚恤金 Gratuity

Para 25D of Schedule 6



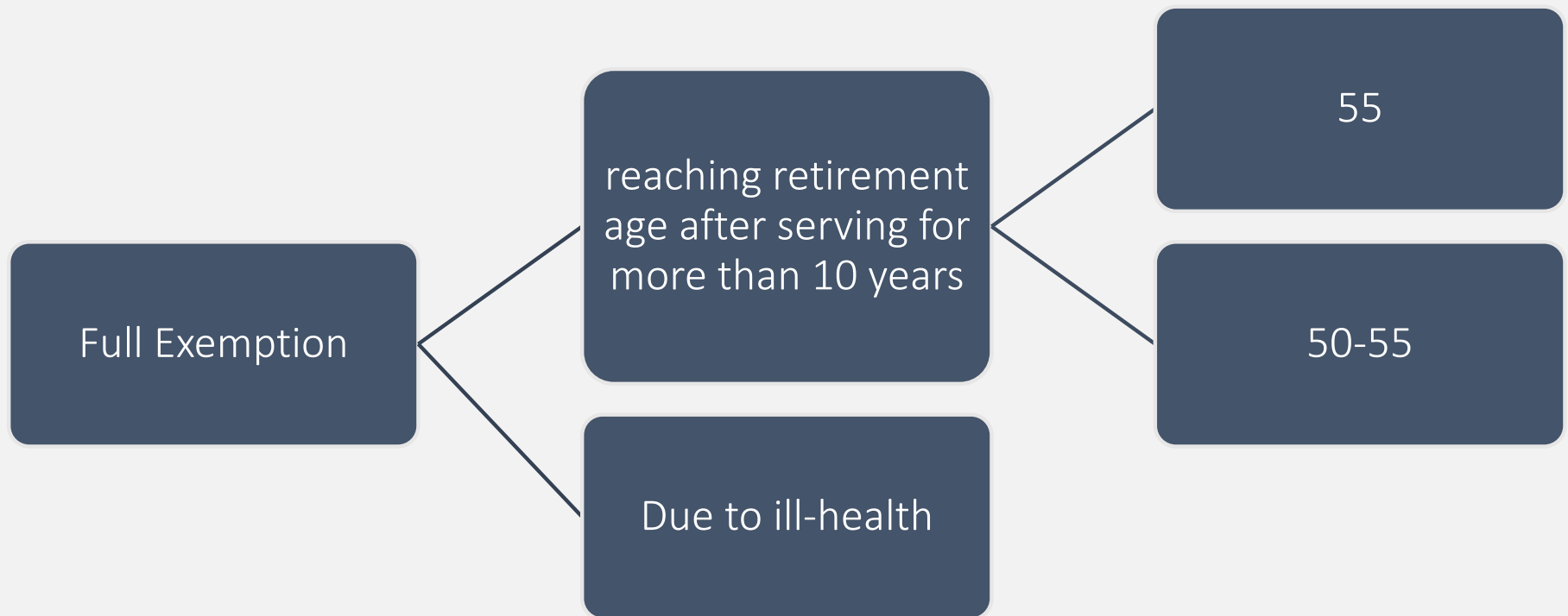
- Exemption of RM1,000 For each completed year of service
- Regardless of the age and period of service





抚恤金 Gratuity

Para 25 of Schedule 6



终止雇佣所作出的付款

Lump Sum Payment On Termination Of Employment

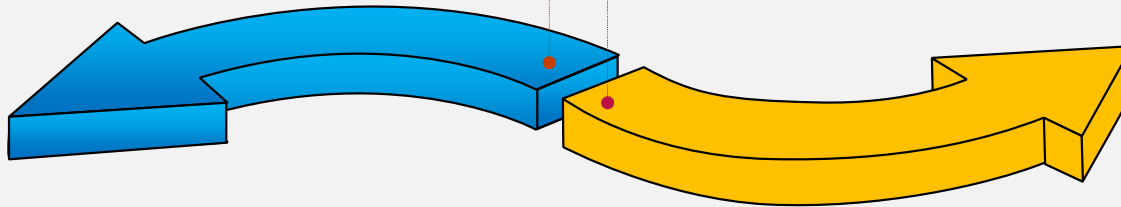
Compensation

attributable to
the loss of
employment
such as
redundancy

Gratuity

attributable to
the past
services
employee

S 13(1)(e)



S 13(1)(a)





短期经济复苏计划

Short Term Economic Recovery Plan





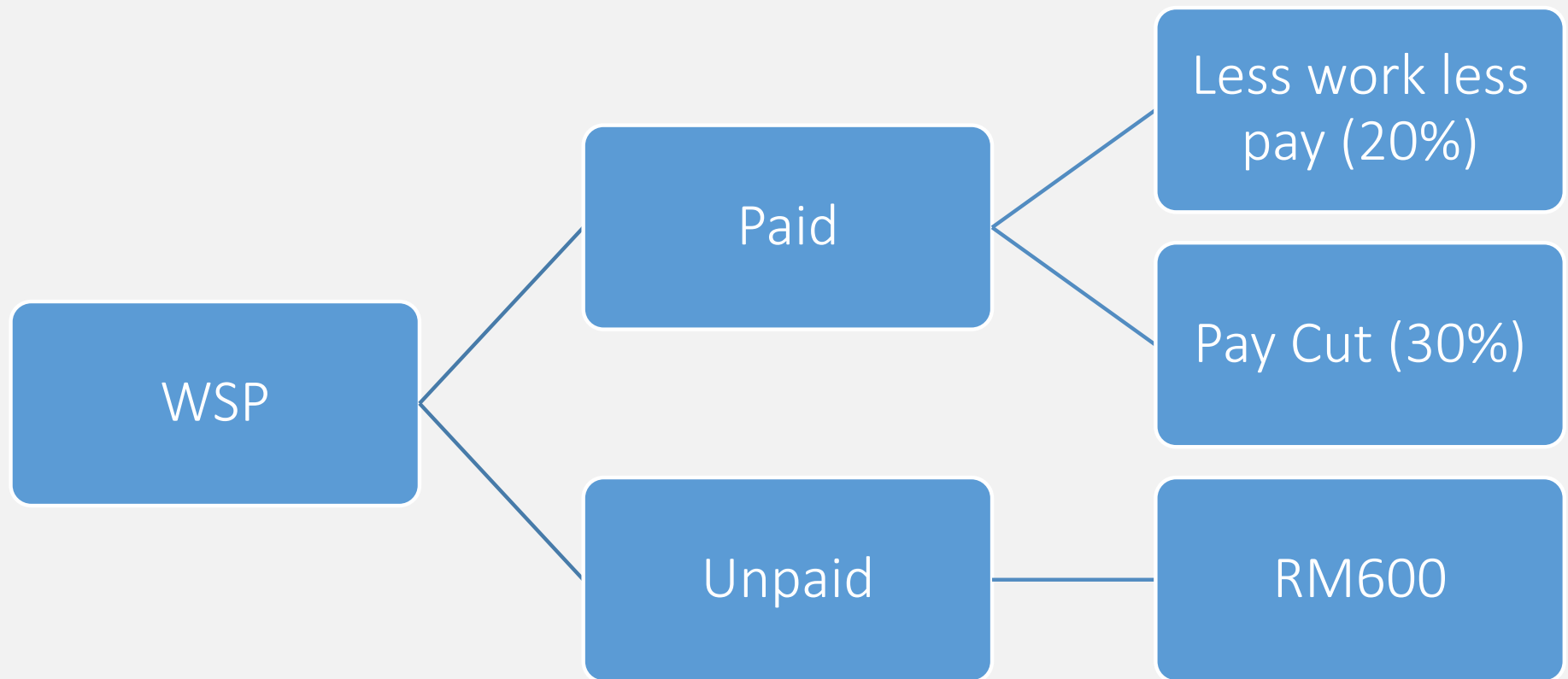
薪金补助计划

Wage Subsidy Programme



薪金补助计划延长 – 3个月

Wage Subsidy Programme Extend - 3 months





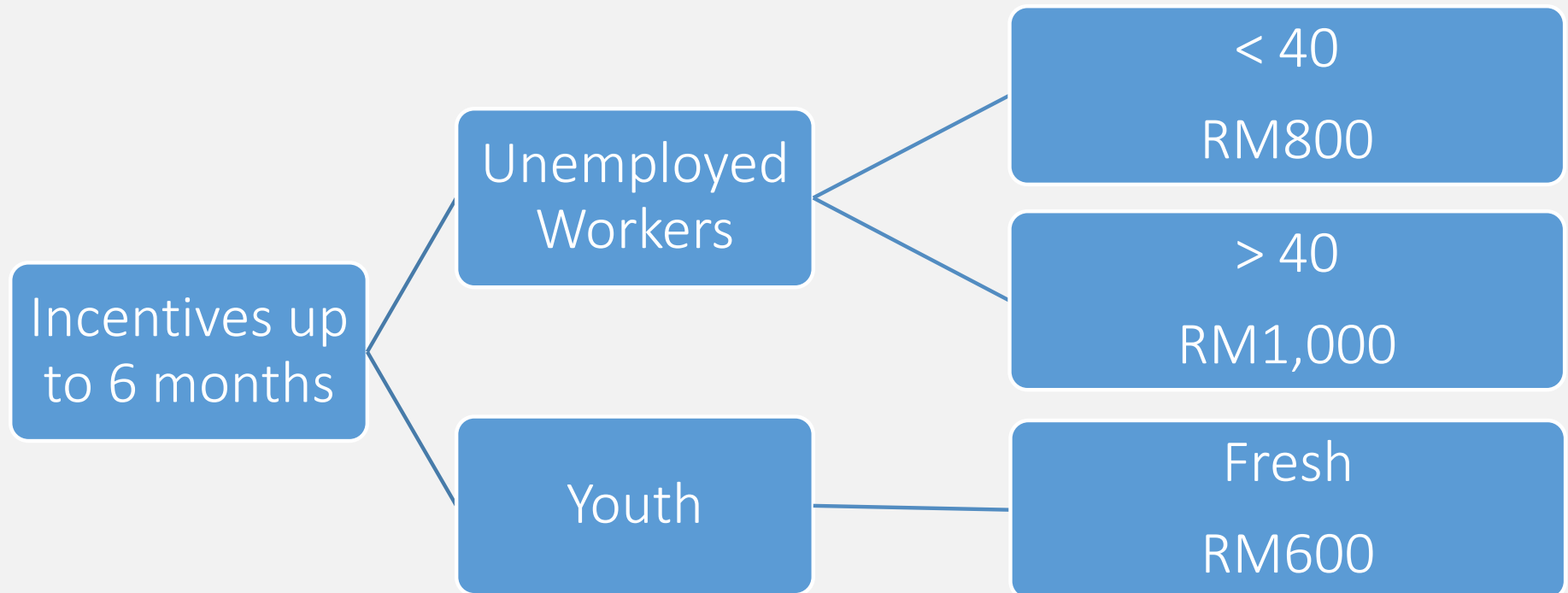
雇佣与培训

Hiring & Training Assistance



雇佣与培训

Hiring & Training Assistance [RM4,000 to non EIS]





雇员公积金

Employees' Provident Fund





不需要缴付雇员公积金的付款 Payments Not Liable for Contribution



- Gratuity
- Retirement benefit
- Retrenchment, temporary lay-off or termination benefits





雇员社会保险

Employees' Social Security





不需要缴付雇员社会保险的付款 Payments Not Liable for Contribution



- any gratuity payable on discharge or retirement

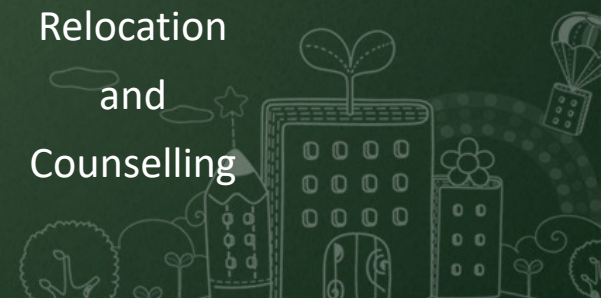
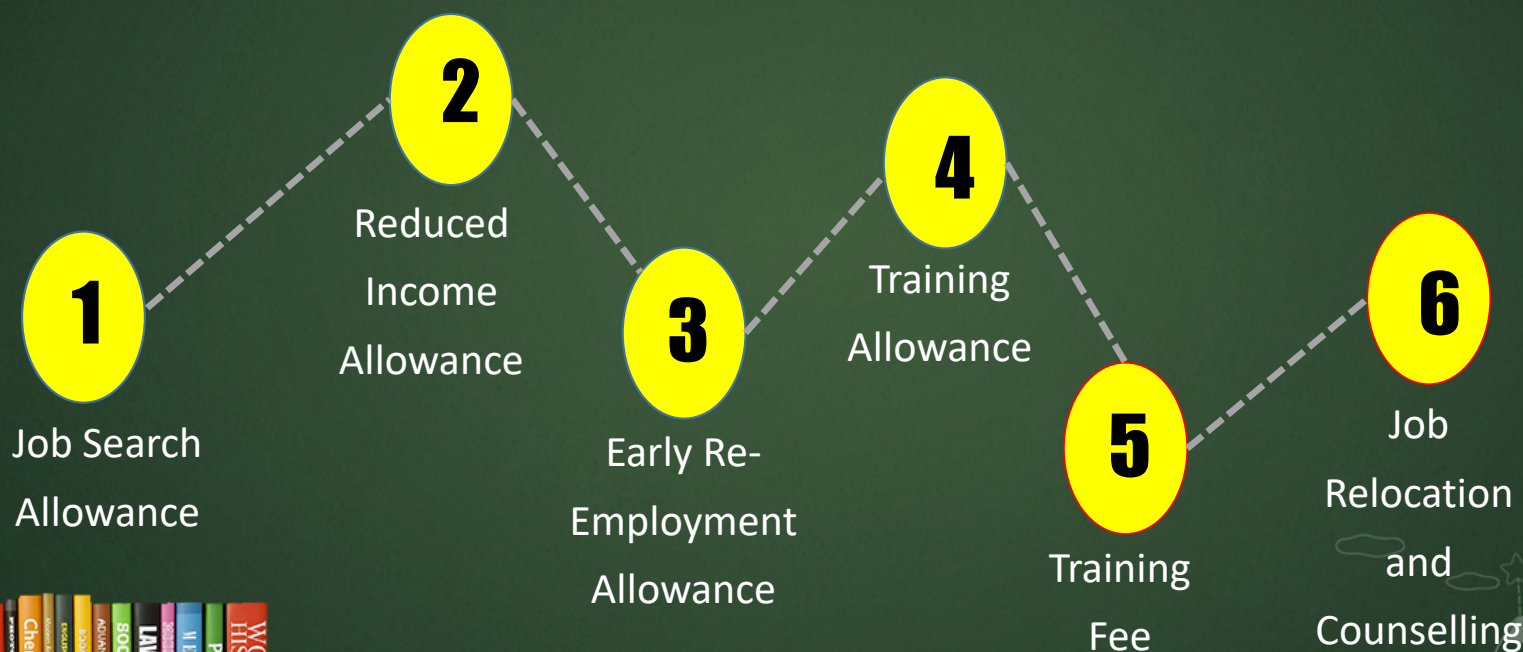


就业保险计划

Employment Insurance System

就业保险计划

Employment Insurance System





求职津贴

Job Search Allowance (JSA)



求职津贴 Job Search Allowance (JSA)	
月 / Month	Payment rate (% of Monthly Assumed Wage)
1 st	80
2 nd	50
3 rd	40
4 th	40
5 th	30
6 th	30



提早再就业津贴 Early Re-Employment Allowance



25% of the total Job Search Allowance
求职津贴总数的25%





培训津贴及培训费用

Training Allowance & Training Fee



Allowance: At the rate of 25% of the assumes monthly wages calculated on daily basis, subject to a min of RM10 and a max of RM 20 per day

享有培训津贴:

25%月薪所计算出来的日薪，或至少每日10令吉和最高20令吉



培训费用
Training Fee

Max
RM4,000





收入减少津贴

Reduced Income Allowance (RIA)



Allowance: for those who have multiple jobs and have lost at least one, but not all, of their jobs

津贴:

对于那些有多个工作并且失去了至少一项（但不是全部）工作的人

收入减少津贴 Reduced Income Allowance (RIA)	
月/Month	Payment rate (% of Monthly Assumed Wage)
1 st	80
2 nd	50
3 rd	40
4 th	40
5 th	30
6 th	30

