

Circular No. 7/2011**CONTRIBUTION RATE FOR EMPLOYEES PROVIDENT FUND (EPF)**

Generally, every employer is liable to contribute EPF on behalf of his employees until they attained the age of 75 years regardless the employees have made 55 years withdrawal or not.

The below table shows the monthly contribution rate for employees who have attained the age of 55 and *above after 1 February 2008*:-

Share Division	Until 55 year (Part A, 3rd Schedule)	After 55 year until 75 year (Part C, 3rd Schedule)	Monthly Salary Range
Employer	13%	6.5%	≤ RM5,000/-
	12%	6%	>RM5,000/-
Employee	11%	5.5%	
Total	23%	11.5%	

However, the monthly EPF contribution rate for employees who are Malaysian Citizens, *is remained at 13/12% (employer's portion) and 11% (employee's portion)* of the employee's total wages under the following circumstances:-

- Employees who are Malaysian citizens, who have attained the age of 55 years before 1 February 2008 and have not made 55 years withdrawal before 1 February 2008;
- Employees who are Malaysian Citizens, who have made 55 years withdrawal before 1 February 2008 and have elected to re-contribute EPF before 1 February 2008.

*13% for employer portion only applicable with effective from 1.1.2012 onwards

Important Notice:-

- EPF will pay dividend on their member savings until he attains the age of 75. Any savings for the members above the age of 75 will not receive any dividend.
- If the EPF members do not withdraw their EPF savings by the age of 80, EPF will transfer their savings to Registrar of Unclaimed Monies.

If you have any query, please do not hesitate to contact us at 03-4142 2020 for further clarification.