



EMPLOYERS' CIRCULAR NO. 1 OF 2026

**EMPLOYEES' SOCIAL SECURITY ACT 1969 [ACT 4]
EMPLOYMENT INSURANCE SYSTEM ACT 2017 [ACT 800]
EMPLOYEE CONTRIBUTION TEXT FILE FORMAT**

1. PURPOSE

This circular is issued to provide guidance and standardise the preparation of the employee contribution text file format under the Employees' Social Security Act 1969 [Act 4] and the Employment Insurance System Act 2017 [Act 800], to ensure it is more structured, clear, and compliant with the prescribed documentation standards.

2. BACKGROUND

- 2.1 The implementation of contribution record submission by employers to PERKESO currently involves various methods, including the use of text files and input via the PERKESO Contribution Portal (ASSIST).
- 2.2 However, it has been found that there is inconsistency in the preparation of text files for employee contribution records at the operational level.
- 2.3 In line with the need for more systematic management and processing of records, PERKESO will implement the use of a contribution text file format that integrates contributions under Act 4 (PERKESO / SOCSO) and Act 800 (EIS).

- 2.4 This method allows contribution information to be prepared in a standardized format and can be directly used by employers for the purpose of record submission and contribution payment.
- 2.5 Accordingly, a standardized format that complies with employee contribution record standards, containing complete and structured information, is implemented to facilitate the review and updating of information processes.

3. INSTRUCTIONS TO EMPLOYERS

- 3.1 The text file preparation format is as stated in Appendix 1. All employers are required to use the prescribed contribution text file format in every preparation and submission of related documents.
- 3.2 The new text file format contains 11 columns, where Columns 1 to 10 are the same as the current format. Meanwhile, Column 11 is a new column which represents the contribution for the Non-Employment Injury Security Scheme (SKBBK), which will be implemented in June 2026.
- 3.3 Before the implementation of SKBBK, Column 11 is not required to be updated and shall be left blank. Upon the enforcement of SKBBK, the column shall be updated in accordance with the prescribed contribution rate. A complete example of the contribution text file is as shown in Appendix 2.
- 3.4 Accordingly, compliance with the prescribed format is mandatory to ensure that all contribution-related processes are carried out in a systematic manner. Non-compliance with the prescribed format may result in disorganized contribution records and difficulties in the process of updating employee contribution information.

3.5 The new text file format can be downloaded from the following link :
<https://www.perkeso.gov.my/images/borang/lindung24jam/formatteksfail.pdf>

4. APPLICATION AND EFFECTIVE DATE

This circular shall take effect immediately from the date of issuance. However, its implementation is subject to a transition period until 30 September 2026 and shall apply to all preparation of text files related to the submission of contribution records through the PERKESO system.

5. ENQUIRIES

Any enquiries or clarification regarding this circular may be submitted via the Call Centre at 1-300-22-8000, email perkeso@perkeso.gov.my, or by visiting any nearby PERKESO office.

Best Regards , Thank You.

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

"Pekerja Kesuma Bangsa"


(DATO' SRI DR. MOHAMMED AZMAN BIN AZIZ MOHAMMED)
Group Chief Executive Officer
PERTUBUHAN KESELAMATAN SOSIAL

Date : 24 April 2026

"PERKESO itu Prihatin, Prihatin itu PERKESO"

APPENDIX 1

**COMBINED TEXT FILE FORMAT FOR CONTRIBUTIONS UNDER ACT 4
(SOC SO) AND ACT 800 (EIS)**

NO.	FIELD NAME (EN)	LENGTH	POSITION	DATA TYPE	MANDATORY (Y/N)	REMARKS
1.	Employer Code	12	1-12	Alphanumeric	Y	Verify employer code using check digit checking. Left justified
2.	MyCoID/SS M Number	20	13-32	Alphanumeric	N	ROB, ROC. Left justified
3.	Identification Number / SOC SO Foreign Worker Number	12	33-44	Alphanumeric	Y	1.New IC number 2.Social Security Foreign Worker No. (SSFW No.) 3.Social Security Foreign Domestic Worker No. (SSFDW No.)
4.	Employee Name	150	45-194	Alphanumeric	Y	Name as per IC or passport. Left justified
5.	Month Contribution	6	195-200	Numeric	Y	Contribution month. (MMYYYY) Month due cannot be advanced date, ex. Month due for Jan 2022 payment date < Jan 2012

NO.	FIELD NAME (EN)	LENGTH	POSITION	DATA TYPE	MANDATORY (Y/N)	REMARKS
6.	Employee Salary	14	201-214	Numeric	Y	1. Definition of Salary 2. Ringgit amount (ie. In cents, no. decimal point) Right justified
7.	Contribution Amount SOCSO (Employer share)	6	215-220	Numeric	Y	Ringgit amount (ie. In cents, no. decimal point) Right justified
8.	Contribution Amount SOCSO (Employee share)	6	221-226	Numeric	Y	Ringgit amount (ie. In cents, no. decimal point) Right justified
9.	Contribution Amount EIS (Employer share)	6	227-232	Numeric	Y	Ringgit amount (ie. In cents, no. decimal point) Right justified
10.	Contribution Amount EIS (Employee share)	6	233-238	Numeric	Y	Ringgit amount (ie. In cents, no. decimal point) Right justified
11.	SKBBK Contribution Amount (Employee share)	6	239-244	Numeric	Y	Ringgit amount (ie. In cents, no. decimal point) Right justified – SKBBK amount
12.	Filler 1	14	245-258	Alphanumeric	N	Blank Space
13.	Filler 2	20	259-278	Alphanumeric	N	Blank Space

