



SOCIAL SECURITY ORGANISATION (PERKESO)

FREQUENTLY ASKED QUESTIONS (FAQ)

TEXT FILE FORMAT FOR EMPLOYEE CONTRIBUTIONS

1. What is the Employee Contribution Text File?

The Employee Contribution Text File is a combined record of employee contributions under Act 4 (SOCSSO / PERKESO) and Act 800 (EIS) based on the new format, which is required to be used by employers.

2. What information is contained in the Employee Contribution Text File?

The Employee Contribution Text File contains information such as employer code, employee name, employee NRIC number, employee wages, as well as employer and employee contribution shares, which are segregated according to the respective Act and contribution month. Information on employer code, employee name, employee NRIC number, and employee wages **are mandatory fields**

3. Who is required to use this text file?

This text file is for employers using the ASSIST 2.0 portal, which will be implemented starting in June 2026 for the submission of contribution records. The file must be uploaded through the portal.

4. Can outstanding (arrears) contributions be submitted using this text file?

Yes, arrears contributions can also be submitted using this text file.

5. When can employers start using this new text file format?

Employers may use this new text file format in the ASSIST 2.0 Portal.

6. If employers wish to submit contribution records for only one Act, for example Act 4 (SOCESO/PERKESO) only, Act 800 (EIS) only, or SKBBK only, can this text file be used?

Yes, this text file can be used to submit contribution records for a single Act only, if there is no contribution deduction under the other Acts. For example, government employers are only required to contribute under Act 4. For Acts with no deduction, employers may either enter the amount as 0.00 or leave it blank.

7. Can the previous single text file format based on individual Acts still be used?

Yes, the single text file format based on individual Acts may still be used until 30 September 2026. However, starting from 1 October 2026, all contribution record submissions must use this new text file format.

8. How is the SKBBK contribution amount entered in the single text file?

SKBBK contribution amount must be calculated together with the existing employer and employee shares for SOCESO / PERKESO contributions. PERKESO system will then allocate the SKBBK amount based on the total contribution entered in the text file.

9. What is the employee contribution schedule for the LINDUNG 24 Jam Scheme?

The new contribution schedule, which incorporates the employee's share for the LINDUNG 24 Jam Scheme, is scheduled to take effect on **1 June 2026**, as detailed in Appendix 1.

10. Who can be contacted for further enquiries?

Enquiries may be directed to the PERKESO Customer Service Officer via email at perkeso@perkeso.gov.my or by telephone at 1-300-22-8000.

EMPLOYEES' SOCIAL SECURITY ACT 1969 (ACT 4) :
NEW CONTRIBUTION RATE INCLUDING THE NON-EMPLOYMENT INJURY SECURITY
SCHEME (SKBBK)

NO.	MONTHLY SALARY	FIRST CATEGORY (EMPLOYMENT INJURY SCHEME, INVALIDITY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)				SECOND CATEGORY (EMPLOYMENT INJURY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)		
		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
1.	Wages up to RM30	RM0.40	RM0.10	RM0.20	RM0.70	RM0.30	RM0.20	RM0.50
2.	Where wages exceed RM30 but do not exceed RM50	RM0.70	RM0.20	RM0.30	RM1.20	RM0.50	RM0.30	RM0.80
3.	Where wages exceed RM50 but do not exceed RM70	RM1.10	RM0.30	RM0.50	RM1.90	RM0.80	RM0.50	RM1.30
4.	Where wages exceed RM70 but do not exceed RM100	RM1.50	RM0.40	RM0.65	RM2.55	RM1.10	RM0.65	RM1.75
5.	Where wages exceed RM100 but do not exceed RM140	RM2.10	RM0.60	RM0.90	RM3.60	RM1.50	RM0.90	RM2.40
6.	Where wages exceed RM140 but do not exceed RM200	RM2.95	RM0.85	RM1.25	RM5.05	RM2.10	RM1.25	RM3.35
7.	Where wages exceed RM200 but do not exceed RM300	RM4.35	RM1.25	RM1.85	RM7.45	RM3.10	RM1.85	RM4.95
8.	Where wages exceed RM300 but do not exceed RM400	RM6.15	RM1.75	RM2.65	RM10.55	RM4.40	RM2.65	RM7.05
9.	Where wages exceed RM400 but do not exceed RM500	RM7.85	RM2.25	RM3.35	RM13.45	RM5.60	RM3.35	RM8.95

NO.	MONTHLY SALARY	FIRST CATEGORY (EMPLOYMENT INJURY SCHEME, INVALIDITY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)				SECOND CATEGORY (EMPLOYMENT INJURY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)		
		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
10.	Where wages exceed RM500 but do not exceed RM600	RM9.65	RM2.75	RM4.15	RM16.55	RM6.90	RM4.15	RM11.05
11.	Where wages exceed RM600 but do not exceed RM700	RM11.35	RM3.25	RM4.85	RM19.45	RM8.10	RM4.85	RM12.95
12.	Where wages exceed RM700 but do not exceed RM800	RM13.15	RM3.75	RM5.65	RM22.55	RM9.40	RM5.65	RM15.05
13.	Where wages exceed RM800 but do not exceed RM900	RM14.85	RM4.25	RM6.35	RM25.45	RM10.60	RM6.35	RM16.95
14.	Where wages exceed RM900 but do not exceed RM1,000	RM16.65	RM4.75	RM7.15	RM28.55	RM11.90	RM7.15	RM19.05
15.	Where wages exceed RM1,000 but do not exceed RM1,100	RM18.35	RM5.25	RM7.85	RM31.45	RM13.10	RM7.85	RM20.95
16.	Where wages exceed RM1,100 but do not exceed RM1,200	RM20.15	RM5.75	RM8.65	RM34.55	RM14.40	RM8.65	RM23.05
17.	Where wages exceed RM1,200 but do not exceed RM1,300	RM21.85	RM6.25	RM9.35	RM37.45	RM15.60	RM9.35	RM24.95
18.	Where wages exceed RM1,300 but do not exceed RM1,400	RM23.65	RM6.75	RM10.15	RM40.55	RM16.90	RM10.15	RM27.05

NO.	MONTHLY SALARY	FIRST CATEGORY (EMPLOYMENT INJURY SCHEME, INVALIDITY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)				SECOND CATEGORY (EMPLOYMENT INJURY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)		
		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
19.	Where wages exceed RM1,400 but do not exceed RM1,500	RM25.35	RM7.25	RM10.85	RM43.45	RM18.10	RM10.85	RM28.95
20.	Where wages exceed RM1,500 but do not exceed RM1,600	RM27.15	RM7.75	RM11.65	RM46.55	RM19.40	RM11.65	RM31.05
21.	Where wages exceed RM1,600 but do not exceed RM1,700	RM28.85	RM8.25	RM12.35	RM49.45	RM20.60	RM12.35	RM32.95
22.	Where wages exceed RM1,700 but do not exceed RM1,800	RM30.65	RM8.75	RM13.15	RM52.55	RM21.90	RM13.15	RM35.05
23.	Where wages exceed RM1,800 but do not exceed RM1,900	RM32.35	RM9.25	RM13.85	RM55.45	RM23.10	RM13.85	RM36.95
24.	Where wages exceed RM1,900 but do not exceed RM2,000	RM34.15	RM9.75	RM14.65	RM58.55	RM24.40	RM14.65	RM39.05
25.	Where wages exceed RM2,000 but do not exceed RM2,100	RM35.85	RM10.25	RM15.35	RM61.45	RM25.60	RM15.35	RM40.95
26.	Where wages exceed RM2,100 but do not exceed RM2,200	RM37.65	RM10.75	RM16.15	RM64.55	RM26.90	RM16.15	RM43.05

NO.	MONTHLY SALARY	FIRST CATEGORY (EMPLOYMENT INJURY SCHEME, INVALIDITY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)				SECOND CATEGORY (EMPLOYMENT INJURY SCHEME AND NON-EMPLOYMENT INJURY SCHEME)		
		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
27.	Where wages exceed RM2,200 but do not exceed RM2,300	RM39.35	RM11.25	RM16.85	RM67.45	RM28.10	RM16.85	RM44.95
28.	Where wages exceed RM2,300 but do not exceed RM2,400	RM41.15	RM11.75	RM17.65	RM70.55	RM29.40	RM17.65	RM47.05
29.	Where wages exceed RM2,400 but do not exceed RM2,500	RM42.85	RM12.25	RM18.35	RM73.45	RM30.60	RM18.35	RM48.95
30.	Where wages exceed RM2,500 but do not exceed RM2,600	RM44.65	RM12.75	RM19.15	RM76.55	RM31.90	RM19.15	RM51.05
31.	Where wages exceed RM2,600 but do not exceed RM2,700	RM46.35	RM13.25	RM19.85	RM79.45	RM33.10	RM19.85	RM52.95
32.	Where wages exceed RM2,700 but do not exceed RM2,800	RM48.15	RM13.75	RM20.65	RM82.55	RM34.40	RM20.65	RM55.05
33.	Where wages exceed RM2,800 but do not exceed RM2,900	RM49.85	RM14.25	RM21.35	RM85.45	RM35.60	RM21.35	RM56.95
34.	Where wages exceed RM2,900 but do not exceed RM3,000	RM51.65	RM14.75	RM22.15	RM88.55	RM36.90	RM22.15	RM59.05

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		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
35.	Where wages exceed RM3,000 but do not exceed RM3,100	RM53.35	RM15.25	RM22.85	RM91.45	RM38.10	RM22.85	RM60.95
36.	Where wages exceed RM3,100 but do not exceed RM3,200	RM55.15	RM15.75	RM23.65	RM94.55	RM39.40	RM23.65	RM63.05
37.	Where wages exceed RM3,200 but do not exceed RM3,300	RM56.85	RM16.25	RM24.35	RM97.45	RM40.60	RM24.35	RM64.95
38.	Where wages exceed RM3,300 but do not exceed RM3,400	RM58.65	RM16.75	RM25.15	RM100.55	RM41.90	RM25.15	RM67.05
39.	Where wages exceed RM3,400 but do not exceed RM3,500	RM60.35	RM17.25	RM25.85	RM103.45	RM43.10	RM25.85	RM68.95
40.	Where wages exceed RM3,500 but do not exceed RM3,600	RM62.15	RM17.75	RM26.65	RM106.55	RM44.40	RM26.65	RM71.05
41.	Where wages exceed RM3,600 but do not exceed RM3,700	RM63.85	RM18.25	RM27.35	RM109.45	RM45.60	RM27.35	RM72.95
42.	Where wages exceed RM3,700 but do not exceed RM3,800	RM65.65	RM18.75	RM28.15	RM112.55	RM46.90	RM28.15	RM75.05

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		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
43.	Where wages exceed RM3,800 but do not exceed RM3,900	RM67.35	RM19.25	RM28.85	RM115.45	RM48.10	RM28.85	RM76.95
44.	Where wages exceed RM3,900 but do not exceed RM4,000	RM69.15	RM19.75	RM29.65	RM118.55	RM49.40	RM29.65	RM79.05
45.	Where wages exceed RM4,000 but do not exceed RM4,100	RM70.85	RM20.25	RM30.35	RM121.45	RM50.60	RM30.35	RM80.95
46.	Where wages exceed RM4,100 but do not exceed RM4,200	RM72.65	RM20.75	RM31.15	RM124.55	RM51.90	RM31.15	RM83.05
47.	Where wages exceed RM4,200 but do not exceed RM4,300	RM74.35	RM21.25	RM31.85	RM127.45	RM53.10	RM31.85	RM84.95
48.	Where wages exceed RM4,300 but do not exceed RM4,400	RM76.15	RM21.75	RM32.65	RM130.55	RM54.40	RM32.65	RM87.05
49.	Where wages exceed RM4,400 but do not exceed RM4,500	RM77.85	RM22.25	RM33.35	RM133.45	RM55.60	RM33.35	RM88.95
50.	Where wages exceed RM4,500 but do not exceed RM4,600	RM79.65	RM22.75	RM34.15	RM136.55	RM56.90	RM34.15	RM91.05

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			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
51.	Where wages exceed RM4,600 but do not exceed RM4,700	RM81.35	RM23.25	RM34.85	RM139.45	RM58.10	RM34.85	RM92.95
52.	Where wages exceed RM4,700 but do not exceed RM4,800	RM83.15	RM23.75	RM35.65	RM142.55	RM59.40	RM35.65	RM95.05
53.	Where wages exceed RM4,800 but do not exceed RM4,900	RM84.85	RM24.25	RM36.35	RM145.45	RM60.60	RM36.35	RM96.95
54.	Where wages exceed RM4,900 but do not exceed RM5,000	RM86.65	RM24.75	RM37.15	RM148.55	RM61.90	RM37.15	RM99.05
55.	Where wages exceed RM5,000 but do not exceed RM5,100	RM88.35	RM25.25	RM37.85	RM151.45	RM63.10	RM37.85	RM100.95
56.	Where wages exceed RM5,100 but do not exceed RM5,200	RM90.15	RM25.75	RM38.65	RM154.55	RM64.40	RM38.65	RM103.05
57.	Where wages exceed RM5,200 but do not exceed RM5,300	RM91.85	RM26.25	RM39.35	RM157.45	RM65.60	RM39.35	RM104.95
58.	Where wages exceed RM5,300 but do not exceed RM5,400	RM93.65	RM26.75	RM40.15	RM160.55	RM66.90	RM40.15	RM107.05

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		EMPLOYER SHARE	EMPLOYEE SHARE		TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE	TOTAL
			INVALIDITY	NON-EMPLOYMENT INJURY			NON-EMPLOYMENT INJURY	
59.	Where wages exceed RM5,400 but do not exceed RM5,500	RM95.35	RM27.25	RM40.85	RM163.45	RM68.10	RM40.85	RM108.95
60.	Where wages exceed RM5,500 but do not exceed RM5,600	RM97.15	RM27.75	RM41.65	RM166.55	RM69.40	RM41.65	RM111.05
61.	Where wages exceed RM5,600 but do not exceed RM5,700	RM98.85	RM28.25	RM42.35	RM169.45	RM70.60	RM42.35	RM112.95
62.	Where wages exceed RM5,700 but do not exceed RM5,800	RM100.65	RM28.75	RM43.15	RM172.55	RM71.90	RM43.15	RM115.05
63.	Where wages exceed RM5,800 but do not exceed RM5,900	RM102.35	RM29.25	RM43.85	RM175.45	RM73.10	RM43.85	RM116.95
64.	Where wages exceed RM5,900 but do not exceed RM6,000	RM104.15	RM29.75	RM44.65	RM178.55	RM74.40	RM44.65	RM119.05
65.	Where wages exceed RM6,000	RM104.15	RM29.75	RM44.65	RM178.55	RM74.40	RM44.65	RM119.05