



LAWS OF MALAYSIA

Act A1760

**EMPLOYEES PROVIDENT FUND (AMENDMENT)
ACT 2025**

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Act A1760

EMPLOYEES PROVIDENT FUND (AMENDMENT) ACT 2025

An Act to amend the Employees Provident Fund Act 1991.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Employees Provident Fund (Amendment) Act 2025.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette* and the Minister may appoint different dates for the coming into operation of different provisions of this Act.

Amendment of Part VIIA

2. The Employees Provident Fund Act 1991 [*Act 452*], which is referred to as the “principal Act” in this Act, is amended in the heading of Part VIIA by substituting for the words “MEMBER OF THE FUND” the word “EMPLOYEE”.

Substitution of section 70A

3. The principal Act is amended by substituting for section 70A the following section:

“Application

70A. This Part shall apply to an employee who is not a Malaysian citizen:

- (a) whose country of domicile is outside Malaysia; and
- (b) who enters and remains temporarily under the authority of any pass issued under the provisions of any written law relating to immigration.”.

Amendment of section 70C

4. Section 70C of the principal Act is amended—

(a) in subsection (1)—

(i) by substituting for the words “a member of the Fund” before the words “who is not a Malaysian citizen” the words “an employee”; and

(ii) by substituting for the words “member of the Fund” wherever appearing the word “employee”;

(b) by deleting subsection (2); and

(c) in subsection (3), by substituting for the words “a member of the Fund” the words “an employee”.

Amendment of section 70D

5. Section 70D of the principal Act is amended by substituting for the words “A member of the Fund” the words “An employee”.

Amendment of section 70E

6. Section 70E of the principal Act is amended—

- (a) by inserting after the words “sections 29A,” the words “43(8),”;
- (b) by deleting the words “55A (other than subsection (2)),”;
and
- (c) by substituting for the words “a member of the Fund”
the words “an employee”.

Amendment of section 70F

7. Section 70F of the principal Act is amended—

- (a) by substituting for the words “a member of the Fund”
the words “an employee”; and
- (b) by substituting for the words “such member”
the words “such employee”.

Amendment of section 70H

8. Section 70H of the principal Act is amended by substituting for the words “a member of the Fund” the words “an employee”.

Amendment of First Schedule

9. The First Schedule to the principal Act is amended by deleting paragraphs (6) and (7).

Amendment of Third Schedule

10. The Third Schedule to the principal Act is amended—

- (a) by deleting Parts B and D; and

(b) by inserting after Part E the following part:

“PART F

1. The rate of contributions specified in this Part shall apply to employees who are not Malaysian citizens—

| RATE OF CONTRIBUTIONS BASED ON AMOUNT OF WAGES FOR THE MONTH | |
|--|---|
| <i>By the Employer</i> | <i>By the Employee</i> |
| 2% of the amount of wages for the month | 2% of the amount of wages for the month |

2. The total contribution which includes cents shall be rounded to the next ringgit.
3. The Board may prescribe any limit on the amount of wages and contributions for the purpose of determining any amount of contribution to be paid on the wages for the month by each employer for each employee.
4. For the purposes of subsection 43(3), the amount of contributions for the month is limited to any limit on the total contribution as prescribed by the Board.”.

Transitional

11. The rate of monthly contributions of an employee who is not a Malaysian citizen and who has elected to contribute on or after 1 August 1998 until the date of coming into operation of this Act shall, on the date of coming into operation of this Act, be at the rate as specified in Part F of the Third Schedule.