

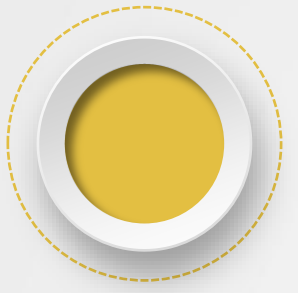
19/2020

CCS Insights

Something About e-CAP

See beyond the numbers





协助遭受新冠肺炎影响的雇主计划 Employer COVID-19 Assistance Programme (e-CAP)



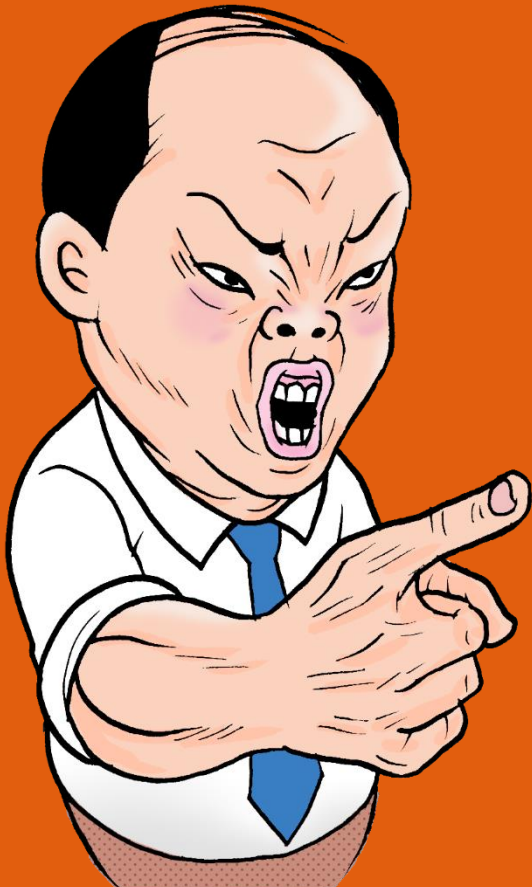
- e-CAP allows eligible SMEs to apply for a deferment and restructuring of the employer's share of EPF contributions for the months of April, May and June 2020. The deferred contribution for the respective months can then be settled over a maximum period of 3 months.
- 让雇主可以延迟缴付2020年4月至6月的雇主公积金【雇员缴纳的照旧缴付】。

You can apply for a deferment for the statutory contribution payments for April, May & June 2020



Salary For		Contribution For	Contribution		Total Payment
			Employer	Employee	
March	2,000	April	260	140	140
April	2,000	May	260	140	140
May	2,000	Jun	260	140	140
Jun	2,000	Jul	260	140	400
Jul	2,000	Sep	260	140	400
Sep	2,000	Oct	260	140	400

When to pay this Deferred Contribution?



CS
CCS

Your statutory contribution payments

Salary For		Contribution For	Contribution		Total Payment
			Employer	Employee	
March	2,000	April	260	140	140
April	2,000	May	260	140	140
May	2,000	Jun	260	140	140
Jun	2,000	Jul	260	140	400
Jul	2,000	Sep	260	140	400
Sep	2,000	Oct	260	140	400

23-04-20 CCS & Co [Chartered Accountants]

Month	3	4	5	6	7	8	9	10
Contribution	4	5	6	7	8	9	10	11
e-CAP	4							
e-CAP		5						
e-CAP			6					

所押后的 Contribution，你可以有长达3个月的时间作出偿还。

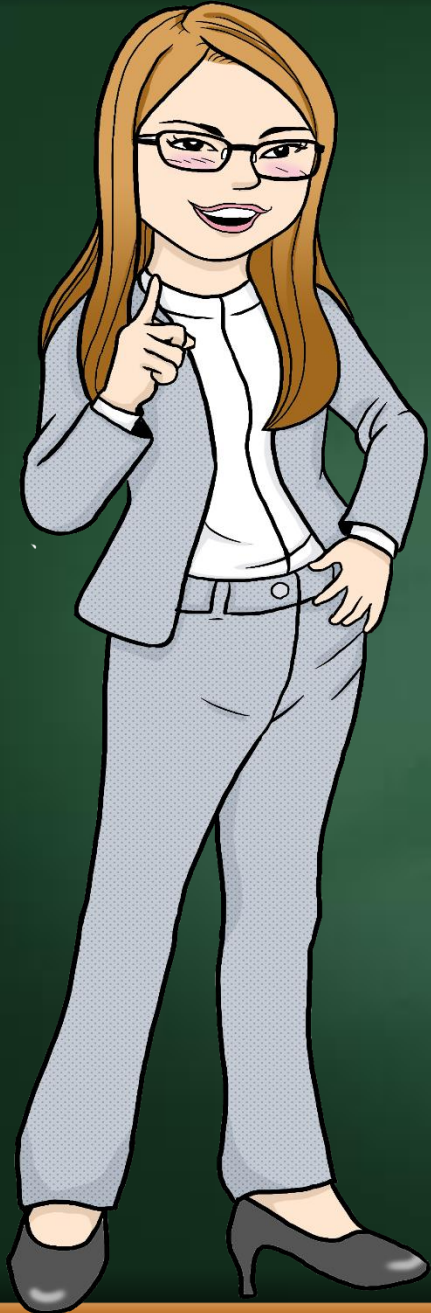
The deferred contribution for the respective months can then be settled over a maximum period of 3 months.



Instalment Payment(s) can be made via:-

1. i-Akaun (Majikan) portal; or
2. EPF counters; or
3. EPF-appointed bank counters.

Your usual statutory contribution payments is to be settled separately



你可以通过雇主的 i-Akaun 里面的
e-Cap 作出申请

you may submit your application via
the e-CAP function in **i-Akaun**
(Majikan) on a monthly basis.

23-4-2020

How To Apply For Deferred Contribution?



The logo for the Employees' Provident Fund (EPF) is located in the top left corner. It features a circular emblem with a lion and the letters 'KWSP' and 'EPF' below it.

CHANGE PASSWORD

[PROFILE](#) [ADMINISTRATION](#) [INBOX](#) [ENQUIRY](#) [CALCULATOR](#) [REGISTER NEW EMPLOYEE](#) [CONTRIBUTION](#) [e-CAP](#)

Welcome [REDACTED] Last login: 19-Apr-2020 10:05:03 PM
[REDACTED]
EPF No. [REDACTED]

Click here to view your monthly contribution transaction.

Payment for Apr 2020
Contribution due in 7 days.
Click here to view/submit Contribution or CTML.

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→ **Employer COVID-19
Assistance
Programme (e-CAP)**

→ **FAQ**

Employer COVID-19 Assistance Programme (e-CAP)

e-CAP is a programme designed to support affected Small and Medium Enterprises (SMEs) in managing their cash flow with respect to their employers' contribution to weather the COVID-19 pandemic and ensure continuous employment for workers.

Eligibility Criteria

- SME employers who have 200 employees or less on payroll.
- Ensure that all monthly contribution payments (both employee and employer portions) up to the February 2020 contribution date (January 2020 wage) are in order.
- Ensure that the employee's share of the payment for the contribution months being applied for (April, May or June) has been paid.

Notes

- Employee's share of contribution are not included in this restructuring.
- Dividends on late payments will still apply.
- Waiver/reduction of late payment charges can be requested.
- If any of the instalment plans approved has not been complied with, your plan will be revoked and all amounts will be due immediately.
- All instalment plans under e-CAP will have to be settled in full by 30 December 2020.

[Next](#)

23-4-2020

Example 1 : Contribution for April 2020 Already Paid



Since contribution for April 2020 already made, therefore unable to apply



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Employer COVID-19
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e-CAP - Application

You have already paid the contribution for April 2020. Thank you for fulfilling your obligation.

If you wish to restructure the employer's contribution for the month of May 2020, please apply after 10 May 2020.

For further enquiries, please send a message to your EPF Employer Advisory Officer NAFIZAH BINTI ANUAR BAK at 012-2267602.

23-4-2020

Example 2:

Form Submitted, but Payment Not Yet Made



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[RE](#)

Form submitted but payment outstanding, also unable to apply

e-CAP - Application

We are sorry but we are unable to proceed with your application.

This is because:

You have not paid the employee's share of contribution for April 2020. Please settle the outstanding contribution and make a fresh application after your payment has been received by us.

For further enquiries, please send a message to your EPF Employer Advisory Officer NURSYUHADA BINTI MOHD SHUKOR at 012-2618067.

Employer COVID-19
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注意两样东西 2 things to Take Note

迟付款的罚款

Late payment charges

可以申请赦免或减低

Can request waiver or reduction

股息

Dividend

需要付

Has to pay [*but how to pay?*]



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About Us

CCS & CO established in 2004



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Branches - Balakong - 03-9082 2072

Cheras - 03-9133 3905

Kota Kinabalu – 088-213 213

我们的服务

Our Services



1

Audit & Assurance 审计与鉴证

2

Corporate Advisory 企业咨询

3

Human Resources Services 人力资源服务

4

In House Training 内部培训

5

Tax Advisory and Consultancy 税务咨询

6

Transfer Pricing advisory 转让定价咨询

面子书 专页 Facebook Fan Pages

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GST 十面埋伏



Mr. Chin

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