

TO: ALL MEMBERS

MANDATORY EPF CONTRIBUTIONS FOR NON-MALAYSIAN EMPLOYEES EFFECTIVE OCTOBER 2025

We wish to bring to your attention an important policy update from the Employees Provident Fund (EPF) concerning non-Malaysian citizen employees or foreign workers which will have mandatory EPF contributions deducted from their wages under a new policy **effective October 2025**. Previously, EPF contributions for non-Malaysian employees were voluntary. With this new policy, **contributions have now become mandatory for all eligible non-Malaysian employees**.

The mandatory contribution coverage will be expanded to include all non-Malaysian citizen employees working in Malaysia (excluding domestic workers), who have a **valid passport and pass that is permitted to work by the Immigration Department of Malaysia**.

Employers are reminded that they must **register their eligible non-Malaysian employees with EPF before making contributions**.

Employers who are already EPF contributors do not need to submit a new employer registration and may use their existing employer number.

The statutory contribution rate for non-Malaysian citizen employees who are not permanent residents in Malaysia is **2% for the employee share** and **2% for the employer share**, subject to revision from time to time.

Contribution rates for non-Malaysian workers starting from October 2025 are as follows:

NON-MALAYSIAN CITIZEN EMPLOYEE CATEGORY	LESS THAN 60 YEARS OLD	HAS ATTAINED 60 YEARS OLD
Non-Malaysian citizen employees who are permanent residents in Malaysia	Remain unchanged EM: 13% or 12%, EP: 11%	Remain unchanged EM: 6.5% or 6%, EP: 5.5%
Non-Malaysian citizen employees who became EPF members before 1 August 1998	Remain unchanged EM: 13% or 12%, EP: 11%	Remain unchanged EM: 6.5% or 6%, EP: 5.5%
Non-Malaysian citizen employees who became EPF members after 1 August 1998	Adjusted EM: 2%, EP: 2%	Adjusted EM: 2%, EP: 2%

Note: EM - Employer Share, EP - Employee Share

Employers must pay contributions for a particular month's wages on or **before the 15th of the following month**.

The employer needs to pay both the employees' and the employer's share to the EPF. Employers may deduct the employee's share from their salary. EPF Contributions must be paid in only ringgit denominations and without any cent value. All contributions must be submitted online via the i-Akaun (Employer) portal in accordance with EPF's digital payment requirements.

mpma.org.my

The liability to contribute for non-Malaysian workers should be stopped in the **last two (2) months before the expiry of the employee's work pass.**

Read [Employer Responsibilities for Non-Malaysian Citizen Employees](#)

Thank you.

MALAYSIAN PLASTICS MANUFACTURERS ASSOCIATION

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Executive Director