

Malaysia Payroll & HR Benchmark Report 2026

Source: HavaHR Malaysia Payroll & HR Benchmark Report 2026 — <https://www.havahr.com/malaysia-payroll-report-2026>

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Malaysia SME payroll report 2026: net pay RM1.5k–12k, PCB scenarios, employer outlay, EPF/SOCSCO/EIS rates, OT+payroll benchmarks, and compliance deadlines. Citable reference with free calculators.

Key findings

- Employer statutory adds ~14.9% on top of RM5,000 gross — EPF employer + SOCSCO RM746.55/month (Malaysian employee under 60, 2026 tables). (LIVE DATA)
- Take-home on RM5,000 gross is ~RM4268 (85.4%) before overtime — Single resident, no children, estimated PCB — verify with LHDN reliefs for your workforce. (LIVE DATA)
- SOCSCO and EIS contributions cap at RM6,000 monthly wages — PERKESO wage ceiling from 1 October 2024; wages above RM6,000 use table amounts at the ceiling. (SOURCED)
- Maximum overtime under EA 1955: 104 hours per month — Total working hours including OT should not exceed 12 hours per day for covered employees without approval. (SOURCED)
- Normal-day OT premium is 1.5× the ordinary hourly rate — Hourly rate derived as monthly salary ÷ 26 ÷ normal daily hours (common Malaysian payroll practice). (SOURCED)
- EPF, SOCSCO, and EIS remittance due by the 15th of the following month — Late payment triggers penalties (e.g. EPF dividend loss, PERKESO interest). (SOURCED)
- PCB at RM5,000 drops from RM110 (single) to RM70 (married, 2 children) — Illustrates how tax reliefs change take-home — always verify individual employee PCB with LHDN assumptions. (LIVE DATA)
- 20 hours normal-day OT on RM5,000 base adds ~RM721 gross !' net ~RM4823 — Empl RM6529/month including OT in wages. (LIVE DATA)

Press-ready quotes

- "Malaysian SMEs paying RM5,000 gross see ~85.4% take-home before overtime (single, no children, 2026 tables)."
- "Employer statutory contributions add ~14.9% on top of RM5,000 gross salary in Malaysia."
- "20 hours of normal-day overtime on a RM5,000 salary adds approximately RM721 to monthly gross pay under EA 1955."
- "SOCSCO and EIS contributions in Malaysia cap at a RM6,000 monthly wage ceiling (PERKESO, from 1 Oct 2024)."

Net pay snapshot (selected bands)

Gross RM3000: net "H RM2627 (87.6% take-home); employer statutory "H RM448
Gross RM5000: net "H RM4268 (85.4% take-home); employer statutory "H RM747
Gross RM8000: net "H RM6520 (81.5% take-home); employer statutory "H RM1076
Gross RM12000: net "H RM9165 (76.4% take-home); employer statutory "H RM1556

PCB scenarios at RM5,000

Single, no children: PCB "H RM110, net "H RM4268, employer outlay "H RM5747
Married, spouse working: PCB "H RM110, net "H RM4268, employer outlay "H RM5747
Married, spouse not working: PCB "H RM90, net "H RM4288, employer outlay "H RM5747
Married, 2 children: PCB "H RM70, net "H RM4308, employer outlay "H RM5747
Non-Malaysian (member from Aug 1998): PCB "H RM124, net "H RM4714, employer outla

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Verify individual employee PCB and reliefs with LHDN assumptions before using figures in filings.