

CIRCULAR NO: 38/2024

DATE: 30 APRIL 2024

**THE IMPLEMENTATION OF 'PROGRAM LATIHAN MADANI' BY HRD CORP
UTILISING THE 15 PER CENT FROM THE REMAINING UNUSED LEVY BALANCE FOR THE YEAR 2023**

Reference is made to the [EMPLOYER CIRCULAR DATED 17 APRIL 2024](#), in which HRD Corp announced the commencement of 'Program Latihan MADANI' for all HRD Corp registered employers.

Under the 'Program Latihan MADANI' HRD Corp is to allocate 15% from registered employers' unused levy balance to the HRD Fund for the year 2023. The 15% from the unused levy balance will be used as a **Special Pool Fund** to enhance skills development programmes benefiting micro-SMEs (MSMEs) and marginalised communities, including B40 individuals, formerly incarcerated individuals, persons with disabilities (PWDs), senior citizens and retirees.

Employers who meet the **following two (2) criteria** shall be subjected to a 15% levy deduction from their unused levy in 2023:

- i. Having a levy balance of RM 50,000 and above for 2023 only; and
- ii. Utilising less than 50% of their contributions from 1 January 2023, to 31 December 2023.

The deduction of 15% from the remaining unused levy balance for 2023 will take effect 1 January 2024. However, there's a **grace period of six months, that is, from 1 January 2024 to 30 June 2024**, allowing employers more time to utilise their levy for training purposes. **The 15% deduction will commence on 1 July 2024, for all affected employers.**

For further inquiries, please refer to the [FAQ](#).

For additional clarification or assistance, please contact the HRDCorp Support Centre at <https://supportcentre.hrdcorp.gov.my/portal/en/home>.

Thank you.

Yours sincerely

MALAYSIAN PLASTICS MANUFACTURERS ASSOCIATION

SUJATA ALBERT

Executive Director

mpma.org.my