2.0 REMUNERATION

2.1 SALARY INCREMENT

2.1.1 All confirmed staff may be given salary increment of which the amount shall be based on the employee’s performance subject to approval of the Remuneration Committee and current economic situation.

2.1.2 Notwithstanding the above, the eligibility for the annual salary increment shall be based on the prevailing Human Resources Policies and Procedures.

2.1.3 When the staff performance or conduct has not been satisfactory during any period prior to the date on which the increment becomes due, his increment may be stopped or deferred for such period as determined by the management.

2.2 BONUS

2.2.1 All confirmed staff may be paid a bonus of which amount shall be at the sole discretion of the company and dependent upon individual staff performance and the Company’s financial performance.

2.2.2 Bonus shall be payable only to confirmed staff who are still in service with SALIHIN at the time of payment excluding those servicing the notice period of resignation.

2.2.3 Bonus shall be payable on a pro-rata basis to confirmed staff who have completed less than twelve (12) months of continuous service

2.2.4 Bonus payment shall be effected at the end of the normal calendar year or at the sole discretion of the company.

2.2.5 Notwithstanding the above, eligibility for the bonus shall be based on prevailing Human Resources Policies and Procedures.

2.3 EMPLOYEE PROVIDENT FUND

2.3.1 The Company shall contribute to the Employee Provident Fund (EPF) in accordance with the provision of the EPF Act 1991 as amended from time to time.

2.3.2 With effect 19 July 2017, embarked on Restructuring and Rationalization Plan (RRP) in order to reduce cost of doing business, the Management has been approved the employer contribution is to be fixed as below:

EPF Employer Contribution	Percentage
All Staff	13%
More than 5 years in service	Reduced to the mandatory 13%
More than 10 years in service	Reduced to the mandatory 13%

2.4 SOCSO

The Social Security Organization (SOCSO) Act 1969 (Act 4) stipulates that all staff shall be covered by the SOCSO Insurance Scheme. The scheme provides compensation to staff in the event of employment injury (including occupational illness), invalidity or death arising thereof. Contribution to SOCSO will be made in accordance with the requirements of the Act.

2.5 INCOME TAX (PCB) / ZAKAT

SALIHIN will make monthly Income tax deductions from the employee’s salary in accordance to the requirements of the Income Tax Act 1967. An income tax is a government levy (tax) imposed on individuals or entities (taxpayers) that varies with the income or profits (taxable income) of the taxpayer. Staff with earning more than RM2, 850.00 is eligible for tax deduction.

Monthly deduction from salary will be made in accordance with statutory guidelines from the Lembaga Hasil Dalam Negeri (LHDN). Details can be obtained from HRA Department. The staff may choose either to pay tax or zakat at the same rate.