

PERSPECTIVE INSIGHTS

Announcement

PUBLIC HOLIDAY TREATMENT – THAIPUSAM AND FEDERAL TERRITORY DAY FALLING ON THE SAME DAY (1ST FEBRUARY 2026)

Posted on January 12, 2026 by Jassmine Joseph

We wish to inform that in 2026, Thaipusam and Federal Territory Day coincide, falling on Sunday, 1st February 2026. This circular is issued to provide guidance to employers on the correct observance and handling of these public holidays.

1. Federal Territory Day

Federal Territory Day is a mandatory public holiday for employers with operations in Kuala Lumpur, Putrajaya or Labuan. Employers operating in these locations are required to observe Federal Territory Day, and the public holiday cannot be replaced or waived at the employer's discretion.

If 1st February 2026 (Sunday) falls on a rest day, the public holiday must be observed on the next working day in accordance with the Employment Act 1955.

Example: For an employer with a Monday-to-Friday workweek, where Saturday is an off day and Sunday is a rest day:

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Date	Status
Sunday, 1st February 2026	Rest day
Monday, 2nd February 2026	Public Holiday - Federal Territory Day (replacement)

Employers without operations in Kuala Lumpur, Putrajaya or Labuan are not required to observe Federal Territory Day.

2. Thaipusam

Thaipusam is not a mandatory public holiday and applies only where the employer elects to observe Thaipusam as part of its public holiday entitlement.

When Both Public Holidays Are Observed

Where an employer observes both Federal Territory Day and Thaipusam, and since both fall on the same day, one of the public holidays must be observed on the next working day.

Example: For an employer with a Monday-to-Friday workweek, where Saturday is an off day and Sunday is a rest day:

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Date	Status
Sunday, 1st February 2026	Rest day
Monday, 2nd February 2026	Public Holiday - Federal Territory Day (replacement)
Tuesday, 3rd February 2026	Public Holiday - Thaipusam (replacement)

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When Only Thaipusam Is Observed

Where an employer does not observe Federal Territory Day but observes Thaipusam, and Thaipusam falls on a rest day, Thaipusam should be replaced to the next working day.

Example: For an employer with a Monday-to-Friday workweek, where Saturday is an off day and Sunday is a rest day:

Date	Status
Sunday, 1st February 2026	Rest day
Monday, 2nd February 2026	Public Holiday - Thaipusam (replacement)

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3. If Employees Are Required to Work

Federal Territory Day

Category	Entitlement / Treatment
Employees entitled to overtime & public holiday pay	2 × ordinary rate of pay for normal working hours; 3 × hourly rate of pay for overtime work
Employees not entitled to overtime or public holiday pay	Provide a replacement leave day or apply treatment in accordance with internal policy

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Thaipusam

Category	Entitlement / Treatment
Employees entitled to overtime & public holiday pay	<p>Option 1 (Treat as PH): 2 × ordinary rate of pay for normal working hours and 3 × hourly rate of pay for overtime work</p> <p>Option 2 (Substitute PH): Substitute with another day as a replacement public holiday, by mutual agreement</p>
Employees not entitled to overtime or public holiday pay	<p>Option 1 (Treat as PH): Provide a replacement leave day or apply treatment in accordance with internal policy</p> <p>Option 2 (Substitute PH): Substitute with another day as a replacement public holiday, by mutual agreement</p>

Employers are encouraged to assess their operational requirements in advance, communicate clearly with employees on the applicable public holiday arrangements, and review their internal HR and payroll policies to ensure consistency and compliance with applicable employment laws.

Should you require further clarification or advice specific to your operations, please do not hesitate to contact any of our consultants, and we will be pleased to advise accordingly.