SUKIMARE CONSULTING — White Paper

A Whistleblowing and Investigative Report on Human Rights Violations Against Japanese Workers in Malaysia’s BPO Industry

Patterns, Case Evidence, and a Path Toward Accountability (2025–2026)

Prepared by: Sukimare Consulting

Sukimare — Professional Mediator, IMI/SIMI Certified (IMC / ISM University)

An independent labor dispute mediation service for Japanese nationals based in Malaysia

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Contact: helloworking1234@gmail.com | X: @sukimare1234

Medium: https://medium.com/@helloworking1234

Substack: https://substack.com/@sukimare

This report has been prepared for confidential review by accredited human rights, labor, and government agencies.

1. Executive Summary

Since 2025, Sukimare Consulting has provided independent mediation and labor dispute support — largely on a pro bono basis — to Japanese nationals employed in Malaysia's business process outsourcing (BPO) and call center sector. Over this period, the total number of consultations received has exceeded 100. Of these, between 30 and 50 are documented to a standard that allows them to be provided as case materials and supporting information, and 16 cases have been fully documented as signed case files, with the client's own consent and signature, spanning nine major multinational employers: Concentrix Malaysia, Teleperformance, TDCX, TaskUs, Startek, Tech Mahindra, AirAsia, Agoda, and Transcosmos. Consultations for which a signed file has not yet been completed are also retained — as consultation records or as reports volunteered through social media — and are used to corroborate and contextualize the structural patterns described below. The remaining consultations — including cases that were self-resolved by the worker, discontinued by the worker before substantive engagement, or otherwise not pursued to documentation — are excluded from the documented case counts and are not relied upon in this report's findings.

This casework reveals a consistent set of structural practices that recur across multiple independent employers, regardless of the human rights and labor policies each company publicly espouses. Representative examples include: (1) the arbitrary application of high-value contractual resignation penalties and notice-period penalties; (2) the rejection or unduly strict scrutiny of valid medical certificates issued by physicians; (3) prolonged non-payment of wages, bonuses, and statutory contributions on the grounds of an unissued tax clearance letter (LHDN's CP621) or employer-caused delay; (4) psychological and economic retaliation that exploits a worker's dependence on their Employment Pass; (5) the de facto penalization of physician-certified medical leave through attendance-scoring (KRA/KPI) systems; (6) the stripping of statutory benefits by classifying workers who are, in substance, employees as independent contractors; (7) the retroactive reduction of salary terms offered at the recruitment stage (so-called salary bait-and-switch); (8) prolonged denial of access to tools that are essential to the job, such as a personal social media account; (9) coercive collective-bargaining tactics that tie a colleague's contractual rights or outcomes to an individual worker's consent; and (10) the opaque weaponization of internal performance and attendance policies. Section 4 of this report details these and other patterns, totaling 15 categories in all, each supported by concrete case evidence.

These findings do not rest on any single testimony; they are based on the cross-referencing of multiple independent sources of evidence. These include signed questionnaires and feedback forms completed with client consent after each consultation; direct accompaniment of clients to Malaysian government agencies such as JTK (Department of Labour), SOCSO (Social Security Organisation), LHDN (Inland Revenue Board), and KWSP (EPF); contemporaneous written communications between workers and employers; and recordings, internal policy documents, employment contracts, and medical records voluntarily provided by workers (see Section 2.2 for full methodology). All personally identifying information has been removed or generalized, and the underlying case files can be made available, under appropriate confidentiality safeguards, at the request of accredited investigative or supervisory bodies.

This white paper consolidates this casework into a single, pattern-level analysis and records the concrete steps taken, as of July 2026, to move from individual case support toward the pursuit of structural accountability. These steps include: the initiation of engagement with Tenaganita, Malaysia's leading migrant workers' rights organization; the filing of a formal complaint with the United States National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises (with equivalent filings to the French and Japanese NCPs also underway); and the consolidation of the case load into a structured, anonymized dataset that enables pattern-level reporting to NGOs, government bodies, and OECD NCPs. In addition, this report records the first fully documented resolution of a government-agency (LHDN) misclassification case through direct representative negotiation (Sections 5 and 6.7), supported by signed client testimony and official LHDN documentation. This document is a deliverable from that dataset and will be updated continuously as further cases accumulate.

This report is not intended to single out or condemn any one employer. Its purpose is to demonstrate, on the basis of consistent evidence spanning multiple independent employers, that the misconduct described is not an isolated administrative failing but a structural pattern that runs across the sector as a whole. At the same time, it invites the engagement and cooperation of organizations positioned to pursue accountability and redress — including the Embassy of Japan in Malaysia and other government bodies, Malaysia's labor and human rights oversight authorities, OECD NCPs, and international human rights and labor organizations.

This report is structured as follows. Section 2 sets out the author's qualifications and the methodology and evidence base. Section 3 presents summary statistics, including the number of workers supported and the employers involved. Section 4 details the structural patterns identified, and Section 5 presents representative case studies in anonymized form. Section 6 reports on recent advocacy and accountability developments, and Section 7 sets out concrete recommendations addressed respectively to employers, regulators and OECD NCPs, and human rights and labor organizations.

2. About This Report

2.1 Author and Qualifications

This report was prepared by Sukimare, an independent professional mediator operating under the Sukimare Consulting brand. The author holds the following certifications and training:

- Completion of the International Mediation Course — Process, Principles, and Methods (a 40-hour intensive course, International Mediation Campus, May 2026).
- ISM University (International School of Management) certified mediation training (a 180-hour program, 6 ECTS), qualifying for accreditation with the IMI (International Mediation Institute) and SIMI (Singapore International Mediation Institute, Level 1).
- Completion of a self-study course on labor dispute conciliation and mediation through ITCILO (the International Training Centre of the ILO).
- Completion of the UNSSC foundational primer on the 2030 Agenda (the SDG Primer).

The author is currently preparing for panel registration with the Malaysian International Mediation Centre (MIMC), targeting October 2026. Ongoing commentary and case documentation are published under the Sukimare brand on Medium (https://medium.com/@helloworking1234) and Substack (https://substack.com/@sukimare).

2.2 Methodology and Evidence Base

The findings in this report are drawn from direct casework conducted since 2025, and include the following:

- Signed, consent-based client questionnaires and feedback forms completed after each consultation. Sixteen of these form the core set of documented case files underlying this report.
- Signed case reports on administrative institutional error — a structured, bilingual (Japanese/English) instrument introduced in July 2026 to document erroneous guidance and prolonged inaction by government agencies (e.g. LHDN) in the client's own words, with consent for use in institutional reform advocacy. The first completed instance underlies Case 7 (Section 5) and Section 6.7.
- Direct accompaniment of clients to Malaysian government agencies, including JTK (Department of Labour), SOCSO (Social Security Organisation), LHDN (Inland Revenue Board), and KWSP/EPF (the Employees Provident Fund).
- Contemporaneous written communications between workers and employers, via messaging apps and email, provided by clients.
- Audio recordings of workplace conversations and meetings, voluntarily provided by workers and retained primarily as documentation for submission to labor authorities.
- Internal policy documents, employment contracts, and independent-contractor agreements voluntarily provided by current or former employees, used to cross-reference and contextualize individual accounts against documented corporate policy.
- Medical documentation, including psychiatric and psychosomatic assessments, provided with client consent.
- Official documents issued by government agencies (e.g. LHDN tax position statements and credit-balance notices) that independently corroborate the timeline and outcome of documented cases.
- Unsolicited consultation requests and reports received from workers or their family members via direct messages on social media, used to corroborate and contextualize the patterns identified even where a complete, signed case file has not been finalized.

2.3 Anonymization and Confidentiality

All identifying details — names, exact dates, and other identifying information — have been removed or generalized throughout this report. Cases are referenced only by sequential case number and employer category. The underlying case files, including signed records of consent, are retained by Sukimare Consulting and can be made available, under appropriate confidentiality safeguards, at the request of accredited investigative or supervisory bodies.

3. Scope and Summary Statistics

Item	Value
Total consultations received	100+ (since 2025, ongoing)
Consultations documented to a standard that can be provided as case materials and supporting information	30–50
Fully documented, signed case files	16 cases
Period covered	Since 2025 (ongoing)
Employers represented in documented cases	9 companies + 1 internal policy document (see Section 3.1)
Basis of engagement	Primarily pro bono; some clients engaged on an ongoing paid basis
Government channels used	JTK (Department of Labour), SOCSO, LHDN (Inland Revenue Board), KWSP (EPF), direct negotiation with employers
Other resolution support	Medical referrals, legal referrals, strategic public-pressure campaigns, negotiated amicable resignations

Note: Of the 100+ consultations received, only those documented to an evidentiary standard (30–50, including the 16 signed case files) are counted as case materials. The remaining consultations — including cases that were self-resolved by the worker, discontinued by the worker before substantive engagement, or otherwise not pursued to documentation — are excluded from the documented case counts and are not relied upon in this report's findings.

3.1 Employers Represented in Documented Case Files

Employer	Cases	Primary Issue Categories
Concentrix Malaysia	6	Resignation penalty disputes; poor HR coordination; rejection of medical certificates; disciplinary action during ongoing investigation; non-resident tax misclassification (resolved July 2026 — see Case 7); salary bait-and-switch; prolonged denial of tool access; pre-departure HR harassment
Startek (Uber-related)	2	Extreme performance monitoring; coercive resignation penalties
Teleperformance	2	Toxic management culture; scapegoating; wrongful termination; contractor misclassification and chronic harassment by team leaders
TDCX	1	Bullying/power harassment; health harm; SOCSO claim
AirAsia	1	Wrongful termination; disadvantage due to language barrier
Tech Mahindra	1	Mental health crisis; medically advised early resignation
TaskUs (Everist)	1	Final month's salary unpaid for 21 months despite confirmed tax clearance
Agoda	1	Unpaid salary, bonus, and tax refund
Transcosmos	1	Manipulation of resignation date; coercive collective bargaining using colleagues' visas as leverage
NTT MSC (policy document)	—	Algorithmic penalization of certified medical leave through attendance scoring (KRA)

4. Structural Patterns Identified

Casework spanning multiple employers has revealed 15 categories of recurring practice, together with supplementary contextual notes. These are presented as patterns observed across multiple independent cases, and are not intended to characterize any single company.

4.1 Coercive Resignation Penalties and Notice-Period Penalties

Contractual penalty clauses — ranging in documented cases from approximately RM7,859 to RM28,000 — are used to discourage resignation. In one messaging-app exchange, a manager told a worker who had given notice that breaching the two-month notice period would trigger an RM15,000 fine plus an amount equal to two months' salary, and that non-payment would be reported to the Malaysian Immigration Department and result in a ban on future entry to and exit from Malaysia. In another case, the same "up to RM10,000" contractual bond clause was invoked by the employer as disciplinary leverage during an investigation, before any misconduct had been established.

A signed employment contract obtained from one employer shows an equivalent structure formalized at the contract level. It includes a minimum of three months' written notice of resignation, forfeiture of salary and benefits for any unserved notice period, liquidated damages for each unserved notice day, a separate service-bond clause recovering Employment Pass, travel, initial accommodation, and salary-advance costs upon resignation within 12 months, and a further RM40,000 liquidated-damages clause for breach of confidentiality or non-solicitation provisions.

In yet another documented case, the employer issued an itemized demand of RM7,859.40 upon resignation, comprising MDEC and visa fees (RM2,695), a "recruitment cost" (RM1,800), training (RM1,000), airfare (RM1,034.40), and accommodation (RM1,330). The inclusion of a "recruitment cost" may conflict with the internationally recognized Employer Pays Principle, under which recruitment costs are to be borne by the employer. In this case, the employer's HR representative initially stated that submitting a medical certificate would qualify the worker for a full penalty waiver, but later reduced the penalty by only 50%, telling the unwell worker, "If it were up to me, I'd charge you 100%." When the worker mentioned consulting a lawyer, the HR representative abruptly claimed to have no authority to decide the penalty and shifted responsibility to the team leader and operations manager — a stance plainly at odds with their earlier explanation.

In yet another case, the wording of the resignation penalty clause confirmed that the RM10,000 figure was not a fixed fine but a reimbursement capped at the employer's actual costs (Employment Pass fees, relocation, and onboarding expenses). In such cases, the burden of proof lies with the employer, who must itemize actual costs, including receipts — meaning the amount that is actually enforceable may be substantially lower than the figure presented to the worker.

4.2 Rejection of Medical Certificates and Increased Scrutiny

Valid medical certificates (MCs) and fitness-to-work certificates were rejected, delayed, or disputed in multiple cases. In one case, a clinic-issued unfit-for-work certificate was rejected outright, and the worker was required to submit a hospital-issued certificate within a short deadline tied to a financial penalty. In another documented exchange, an employer suggested that future medical leave might not be approved — this came immediately after the worker raised concerns about an unrelated salary discrepancy, despite a medical certificate having already been submitted.

4.3 Wage Non-Payment and Tax Clearance Delays Tied to Visa Dependence

Two related tactics were repeatedly observed: non-payment of final salary after resignation (with repeated inquiries met only with "it's still being processed"), and the non-issuance of an LHDN tax clearance letter (CP621), which employers cite as grounds for withholding final salary, bonuses, and statutory contributions for more than three months.

Yet another documented case showed that tax clearance delays are not always attributable to the employer. At an LHDN counter, a worker who met the statutory residency requirement was instructed to file a non-resident form. As a result, even after a correct resident filing was separately submitted, the non-resident flag was not corrected, producing an erroneous additional tax assessment instead of a refund. The responsible LHDN officer acknowledged the error in writing, and the worker's former employer independently submitted documentation to LHDN supporting the worker's residency status, yet the classification remained uncorrected more than five months later. In July 2026, this case reached a full resolution: following direct, in-person representative negotiation at the LHDN counter in late June 2026, the misclassification was corrected within days — the residency status was amended on 30 June, the erroneous assessment was cancelled, the withheld overpayment of RM12,574.15 (including the worker’s final salary) was refunded in full on 2 July, and a corrected tax position confirming zero outstanding liability was issued on 6 July. The full resolution is documented in Case 7 (Section 5) and Section 6.7. The worker’s signed testimony records that individual, remote follow-up over nearly six months did not result in correction, while represented in-person negotiation resolved the matter within days.

In another case, the worker’s final salary remained unpaid for approximately 21 months even though the CP621 had been confirmed as issued to the employer more than a year earlier. The employer’s explanation shifted over time: it first stated that an international transfer would be made, then claimed that a transfer to a Malaysian domestic account had been completed — even though the worker had already notified the employer in writing that the account was no longer usable following their return to Japan.

In yet another case, a worker contacted the payroll team multiple times regarding tax clearance, but was consistently ignored, and only received a response after visiting the office in person.

4.4 Bullying, Scapegoating, and Coercive Bargaining Tactics

In multiple cases, team leaders and management shifted responsibility for operational failures or financial losses onto frontline operators, while HR departments were slow to respond or refused to intervene. In one case, a worker’s spouse was terminated over a costly error without any prior discussion. In that department, two team leaders were reported to have instructed QA staff to monitor and negatively rate a colleague who was already in a disadvantaged position.

Pre-departure HR harassment was documented in one case. A male HR representative sent a newly hired worker a series of intimidating WhatsApp messages (“Please reply immediately,” “You should have replied before 5,” “Why are you delaying your travel arrangements?”, “Are you there?”), while a separate female HR representative simultaneously called by phone — creating an oppressive, dual-communication situation that stemmed from the employer’s own lack of internal coordination. The worker filed a formal complaint about this conduct with the recruitment agency.

At another employer, a distinctive coercive tactic was documented. At a group meeting ostensibly convened to discuss resignation dates, the employer declared that unless the worker accepted an earlier resignation date, it would not adjust the visa end dates of two other departing colleagues either. The worker described this as having “colleagues held hostage,” and accepted the terms on the spot out of concern for the colleagues’ welfare — while remaining entirely unconvinced by the tactic itself. This illustrates how an individual worker’s contractual rights can be used as leverage by tying them to colleagues’ circumstances.

In yet another case, the worker repeatedly described a pattern in which the company failed to honor verbal commitments made during meetings, leading the worker to conclude that only written records could be trusted and to insist that all further communication be conducted in writing.

4.5 Algorithmic Penalization of Certified Medical Leave

Internal performance-management material obtained from one employer (NTT MSC) shows that physician-certified sick leave is incorporated into a worker’s KRA (Key Result Area) attendance score. The underlying scoring table increases non-linearly, such that an eighth instance of lateness, early departure, or absence within a given period carries roughly 22 times the impact of the first. An internal compliance review of the same scoring practice — specifically, a policy of double-counting actual sick-leave occurrences when calculating the attendance score — concluded that the approach was likely improper or unlawful, and would probably be invalidated if formally challenged.

An internal KPI scorecard confirmed from another employer’s Japanese-language support team shows an equivalent multi-factor scoring structure combining resolution rate, handle time, quality score, and attendance score. It further applies a rule under which falling below a minimum of 20 cases handled per day — for any reason, including medical leave — automatically results in the lowest possible rating (1 point) for that period.

4.6 Salary Bait-and-Switch and Wage Opacity

In one documented case, a worker recruited through a job agency on the basis of a base salary of RM9,500 plus KPI and shift allowances received a formal offer reduced to RM8,700 — a cut of RM800. After the worker raised the discrepancy, the employer negotiated up to RM9,300, still RM200 short of the originally advertised figure. Despite the salary negotiation remaining unresolved, the employer pressed for a prompt signature on the contract. This illustrates that advertised salary figures do not always reflect the terms actually offered, and that workers who have already begun visa processing or travel preparations have reduced bargaining power.

In another exchange, an employer acknowledged that a worker's salary for a given month did not match the agreed terms, attributed the discrepancy to an internal calculation error rather than any intentional overpayment, and corrected it only after the worker raised the issue directly.

4.7 Extreme Monitoring and Associated Health Harm

In multiple cases, operators worked under second-by-second performance monitoring, weekly public rankings of individual results, and a single 30-minute break per shift. Health harms documented in signed client records include severe insomnia, panic-type symptoms, hypertension (one worker recorded a blood pressure reading of 156 with no prior history of hypertension), dizziness, tendonitis, clinically significant weight loss, headaches, numbness in the fingers, and heart palpitations. Hospital specialists diagnosed these symptoms as attributable to work-related stress and anxiety.

In yet another case, on an Uber-related support project, a team culture was reported in which a supervisor openly called out individual agents' mistakes on the floor while napping during shifts and avoiding substantive work themselves. A project-specific "no phones on the floor" policy — from which managers were exempt — asymmetrically restricted affected staff from documenting this conduct.

4.8 Misclassification as Independent Contractors to Strip Statutory Benefits

At one employer (Teleperformance Malaysia), a contractual structure was observed under which workers performing standard customer-support duties — under company-set schedules, KPIs, and policies — are engaged as "independent contractors." Under this structure, workers expressly waive their entitlement to all benefits normally granted to direct employees (health insurance, paid annual and sick leave, holiday pay, travel expense reimbursement, and profit sharing) in exchange for a fixed monthly "service fee." Contracts of less than six months may be terminated on as little as two weeks' notice. Despite the "independent contractor" label, the scope-of-work clauses require workers to report to company premises, work company-assigned shift schedules, and meet company-set KPIs — features generally associated with an employment relationship rather than independent contracting.

4.9 Prolonged Denial of Access to Essential Work Tools

In a documented case, a worker's personal social media account — which the employer required as a primary work tool — was locked by the platform on the sixth day after arrival and remained inaccessible for approximately 36 days. During this period, the worker was unable to use any of the work tools dependent on that account, effectively nullifying the training and nesting (on-the-job training) period. Despite this, the worker was marked as having passed every assessment, a result the worker themselves has questioned. The employer's response was limited to asking the worker to attempt to create new accounts (none of which succeeded), and it ultimately stated that it could provide no further support.

This pattern differs from the monitoring and harassment categories described above. It describes a situation in which an employer required a personal account for business purposes, was unable to resolve a foreseeable platform-level problem, and nonetheless continued to require the worker to keep to training and performance schedules as though normal tool access existed.

4.10 Undisclosed Shift Conditions and Contract Discrepancies

In a documented case, a worker who was told at interview that the role involved a three-shift rotation on a monthly basis was instead assigned to the night shift (21:00–06:00) immediately upon arrival, and was subsequently informed that the night shift would continue for at least three months, with any transition to day shift contingent on the team leader's assessment of operational readiness and on completing additional training to a passing standard. None of this was disclosed at the time of hiring. The shift schedule also included end times for which public transportation was unavailable, and a requirement of six consecutive working days was imposed without advance notice.

At another employer, HR unilaterally set a worker's resignation date one month earlier than requested, by calculating a strict three-month notice period from the formal submission date — even though the worker had consulted with HR and team management about the resignation timeline two months in advance. The notice provisions in the employee handbook contained no indication that the period would be calculated on such a strict day-count basis.

4.11 Supplementary Note: Similar Patterns in Neighboring Jurisdictions

While this report's primary focus is Malaysia, supplementary documentation suggests that some of these patterns are not confined to Malaysia alone. In one documented complaint, a Japanese-speaking worker recruited by a BPO company in Singapore had a signed, conditional offer of employment withdrawn after months of delay attributable to the employer's own slow processing of the work-pass application — and this occurred immediately after the worker had already resigned from their existing job in reliance on the offer. Singapore's Ministry of Manpower advised that, because employment had not yet commenced, the Employment Claims Act did not apply; the worker was unable to access standard administrative remedies and was limited to a civil claim through the courts.

4.12 Company-Wide Rehire Bans Disproportionate to the Underlying Incident

In one consultation, a worker who was terminated over a single processing error — in a department that lacked adequate training and subject-matter-expert support — was notified of a one-year rehire ban across the entire corporate group, including departments entirely unrelated to the incident, despite no financial penalty being imposed. Combined with the absence of any visible consequence for the prolonged inaction of the supervisor who contributed to the error, this illustrates how disciplinary action is disproportionately directed at frontline workers relative to supervisory failures.

4.13 Arbitrary Team-Leader Rotation and Restricted Internal Transfers

In two additional cases from Concentrix, a rotation system was reported under which staff are reassigned to a new team leader roughly every two months on what is effectively a random basis — an experience workers described as "a lottery." An unlucky rotation can mean prolonged exposure to an unsupportive or abusive supervisor. Separately, a request for an internal transfer seeking to escape a difficult team was rejected on the grounds of a minimum one-year tenure requirement, even though another worker in a comparable position was reportedly approved for a transfer at around the same time.

4.14 Failures in Post-Departure Tax and EPF Recovery

Follow-up documentation from resolved cases shows that, months after the original salary and bonus payments were secured, two distinct downstream problems surfaced. An overpayment of tax for the relevant year came to light only after a second LHDN visit, and had not been refunded automatically. Separately, even though the employer's own payment records confirmed that EPF contributions had been remitted, the worker's KWSP statement carried an internal note reading "rejected by accounting," and the remitted funds had not in fact been credited to the worker's personal account. In both cases, the worker had already relocated outside Malaysia by the time the problem was discovered, making in-person follow-up impossible. Resolving each case required a signed power of attorney authorizing a third-party representative to inquire with, confirm with, and recover funds from the relevant authorities (LHDN and KWSP) on the worker's behalf.

4.15 Unadjusted KPI Targets After Approved Leave, and Retroactive Changes to Leave Policy

A case from TDCX reported a KPI structure in which monthly call-volume targets were not reduced to reflect approved annual or replacement leave. For example, if a worker took 10 of a month's 22 working days as leave, the monthly target remained unchanged — meaning the same total volume had to be achieved over fewer working days, proportionally increasing the daily workload relative to the leave taken. The same worker also reported that the underlying target figure itself was revised multiple times within a relatively short period (fluctuating from 500 to 770 to 700), with no rationale communicated to staff for the changes. Separately, replacement-leave entitlements that previously carried no expiry were made subject to a new rule — forfeiture if not used within three months — following a change in team leader, again with no policy rationale provided.

5. Representative Case Studies

The anonymized cases below illustrate how the structural patterns manifest and how they have been resolved. Identifying details have been removed, and each case is drawn from signed client records retained by Sukimare Consulting.

Case 1 — Resolution of Unpaid Salary, Bonus, and Tax Refund Through Direct LHDN Intervention (BPO company, online travel sector)

Problem: After resignation, final salary and bonus equivalent to over ¥1 million, plus an approximately ¥100,000 tax refund, remained unpaid for more than three months. The employer cited the non-issuance of an LHDN tax clearance letter (CP621) as the reason.

Result: After obtaining formal authorization from the client, the mediator visited LHDN directly and obtained the CP621 on the spot. After it was presented to the employer, the full salary and bonus were paid within five days, spanning a weekend. A subsequent LHDN visit separately revealed an overpayment of tax for the relevant year, and a refund process through a dedicated email channel (with a 30-business-day processing period) is underway. In addition, although the employer's payment records confirmed remittance of the final month's EPF contribution, the KWSP statement carried an internal note reading "rejected by accounting," and the funds had not been credited to the worker's personal account. Recovery is underway under a power of attorney.

Case 2 — Full Waiver of Resignation Penalty Following a Medical Certificate Dispute (BPO company, customer support business)

Problem: The worker developed stress-induced hypertension and was diagnosed by a consultant psychiatrist with severe anxiety and depression attributable to work-related stress. The employer rejected a clinic-issued unfit-for-work certificate, demanded a hospital-issued certificate, and warned that an RM28,000 penalty would be imposed if it was not submitted within a few days.

Result: Following a referral to a hospital psychiatric department and formal negotiation with HR, the RM28,000 penalty was waived in full. The resignation proceeded amicably, and medical costs were reimbursed almost in full through the company's insurance.

Case 3 — Phased Waiver of a Resignation Penalty Through Public Pressure (BPO company, multinational outsourcing business)

Problem: Repeated HR coordination failures complicated the worker's relocation, and there was a substantial gap between what was described at hiring and the actual working conditions. Despite submitting a medical certificate, only 50% of the resignation penalty was initially waived. Work-related stress produced migraines, finger numbness, and heart palpitations, confirmed by a hospital certificate.

Result: After a public statement applying external pressure was posted and the mediator supported direct negotiation, the remaining penalty was waived in full, and tax clearance (LHDN) was also completed.

Case 4 — Escalation of Bullying and Health Harm to Government Authorities (BPO company, customer experience business)

Problem: Sustained bullying and unfair working conditions, with health harm including insomnia and abdominal symptoms.

Result: A formal complaint was filed with JTK (Department of Labour). Support was provided for a SOCSO (work-injury insurance) claim, backed by a hospital-issued diagnosis documenting an adjustment disorder. Professional communication support was used to issue formal notice to the employer.

Case 5 — Extreme Performance Monitoring and Ongoing Health Deterioration (BPO company, technology platform support project)

Problem: The worker performed under second-by-second performance monitoring, an eight-hour continuous standby requirement, a single 30-minute break per shift, and weekly public rankings of individual results within the department. A contract clause also required reimbursement of up to RM10,000 in visa, relocation, and onboarding costs upon resignation within 12 months. About a month after joining, the worker began experiencing breathing difficulties, digestive symptoms, and uncontrollable crying at work.

Result: As of the most recent communication, the case remains open and unresolved in either direction. The situation improved temporarily after a new team leader relaxed several practices; however, that team leader was transferred roughly three months later, and the successor reverted to unconstructive feedback, causing symptoms to recur — including a further 4kg of weight loss, dizziness, and tendonitis severe enough to impair mouse use. Negotiations for a health-based penalty waiver are ongoing.

Case 6 — Resolution of a Disciplinary Dispute Through Project Termination (BPO company, hardware/technology client support)

Problem: The worker received a written reprimand for changing their chat availability status without prior notice during a period of understaffing and a documented system outage. The manager revised their own account of the staffing situation after it was disputed, and personally issued a formal warning even while an HR investigation into that same manager's staffing and supervisory decisions was ongoing.

Result: While the contradictions in the employer's account were being documented and a negotiated, amicable-resignation approach was being prepared, the underlying project was terminated by the company. This intervening decision resolved the case favorably: the departure was processed as a company-initiated termination rather than a disputed resignation, removing the direct penalty risk.

Case 7 — Misclassified Non-Resident Tax Status Following LHDN Counter Misguidance, Resolved Through Direct Representative Negotiation (BPO company, customer service business) — RESOLVED (July 2026)

Problem: A worker who resigned after about ten months of employment followed an LHDN counter officer's verbal instruction and submitted a non-resident form. LHDN's own official travel records showed that the worker had been physically present in Malaysia for most of the relevant year, well in excess of the statutory 182-day residency requirement. Submission of the form registered the worker as a non-resident in LHDN's system. Months later, even after a correct resident filing was separately submitted, the tax clearance letter issued on the same day still reflected the erroneous non-resident classification, producing an erroneous additional tax assessment (RM12,703.20) instead of the refund that was properly due. The worker had returned to Japan in reliance on the counter officer's assurance that the SPC would be issued within approximately 14 working days; instead, follow-up requests over nearly four months — via email, the customer feedback portal, WhatsApp, and video sessions — went unanswered. Although the responsible LHDN officer acknowledged the cause of the misclassification in writing, and the worker's former employer independently submitted documentation supporting the worker's residency status, the erroneous assessment was not cancelled for more than five months after the original counter visit — far exceeding LHDN's own published service standards. During this period, the worker's final salary remained withheld for nearly six months, the new employer's Employment Pass application was blocked for 5.5 months, and the worker — stranded in Japan with no indication of when return would be possible — incurred approximately RM28,000 (about JPY 1,000,000) in double housing costs (three months' rent in Malaysia plus monthly apartment rent in Japan) and additional living expenses, alongside severe mental distress from restricted mobility and the ongoing risk of the new employment being cancelled.

Intervention: After a formal escalation to LHDN branch-manager level and a representative's statement failed to produce movement, the authorized representative attended the LHDN counter in person and conducted direct, face-to-face negotiations with the responsible officers, presenting the legal grounds for residency (the statutory 182-day test, supported by LHDN's own travel records and the completed resident e-BE filing) and requiring three concrete outcomes: correction of the residency status, expedited post-correction processing including prompt issuance of the SPC, and immediate refund of the overpaid tax.

Result: Fully resolved. LHDN acknowledged the error and corrected the worker's status to "Resident" on 30 June 2026. The erroneous assessment was cancelled in full: the tax position statement records a reduction of RM21,791.94 against the original 2025 assessment and full cancellation of the 2026 advance assessment (RM853.50). The withheld overpayment of RM12,574.15 — including the worker's final salary — was refunded in full on 2 July 2026, and the corrected tax position (zero outstanding liability, confirmed by LHDN's official credit-balance notice) was issued on 6 July 2026, closing all tax clearance procedures and allowing the new Employment Pass application to proceed. In the worker's signed testimony (7 July 2026), the worker records that individual follow-up over nearly six months received no substantive response through any available channel, that the error was corrected within days once represented negotiation took place, and that resolution from outside Malaysia would not have been achievable without professional representation. The testimony closes with a request that LHDN improve its handling of taxpayer correspondence and observe its published processing deadlines.

Evidence base: a signed, bilingual case report on administrative institutional error and statement of experience (7 July 2026); a signed client feedback form recording the issue, actions taken, and outcome (satisfaction 5/5, "Fully Resolved"); LHDN's official tax position statement (Penyata Kedudukan Cukai) documenting the assessment reduction and the RM12,574.15 refund; LHDN's official credit-balance notice confirming zero outstanding liability; the corrected EA form for the relevant year; the LHDN officer's written acknowledgment of the misclassification; and the full email correspondence chain between the worker, the former employer's payroll function, and LHDN officers spanning January–July 2026.

Case 8 — Final Salary Unpaid for 21 Months Despite Confirmed Tax Clearance (BPO company, customer experience business)

Problem: After resignation, the worker's final month's salary remained unpaid for approximately 21 months. The employer repeatedly cited the pending status of an LHDN tax clearance letter (CP621) to justify the delay. In May 2026, the worker's authorized representative visited LHDN directly and confirmed with the responsible officer that the employer had in fact already submitted the tax clearance application on the worker's behalf, and that LHDN had issued the CP621 to the employer in February 2025 — a document that explicitly authorized the release of all withheld funds. Despite this, the employer continued to delay payment, and its account of the payment status kept shifting: it first stated that an international transfer would be made once a domestic bank had formally declined the transaction, then, only ten days after making that same commitment, claimed that a domestic transfer had already been completed — to an account the worker had notified the employer in writing, months earlier, was no longer usable following their return to Japan.

Result: As of this writing, the salary remains unpaid. A formal demand letter was issued, setting a 14-day payment deadline. The case was published on social media as a timeline based on anonymized evidence. Immediately after publication, an individual with no prior connection to this report's casework reached out voluntarily, reporting a similar experience with the same employer and providing corroborating material. A notification to JTK (Department of Labour) is being prepared.

Case 9 — Salary Bait-and-Switch, Prolonged Denial of Tool Access, and a Resignation Penalty Dispute (BPO company, social media platform support)

Problem: A worker recruited for a social-media content support role at a salary of RM9,500 received a formal offer reduced to RM8,700, eventually settling at RM9,300. Pre-arrival HR communication was intimidating and poorly coordinated internally: a WhatsApp message from a male HR representative and a phone call from a separate female HR representative arrived simultaneously, creating an oppressive dual-communication situation (the worker filed a formal complaint with the recruitment agency). After arrival, the worker was immediately assigned to a night shift (21:00–06:00) that had not been disclosed at interview. It then emerged that a personal social media account was required as the primary work tool, but that account was locked by the platform on the sixth day after arrival and remained inaccessible for approximately 36 days. During this period, every work tool dependent on that account became unusable, effectively nullifying the training and nesting period. Despite being unable to use any work tools, the worker was marked as having passed every assessment — a result the worker has questioned. The worker's health deteriorated rapidly: a hospital specialist (a consultant in geriatric medicine) diagnosed probable migraine and anxiety related to work stress, recording two months of intermittent right-sided headaches and two months of finger numbness and heart palpitations. Upon resignation, the employer demanded an itemized RM7,859.40, including a "recruitment cost." The HR representative initially stated that submitting a medical certificate would qualify the worker for a penalty waiver, but later reduced the penalty by only 50%, telling the unwell worker, "I set it at 50%. If it were up to me, I'd charge 100%." When the worker mentioned consulting a lawyer, the HR representative abruptly claimed to have no authority over the penalty decision and shifted responsibility to the team leader and operations manager. A written apology issued afterward characterized the original remarks merely as a "misunderstanding," in vague terms that fell short of a genuine apology. Repeated inquiries to the payroll team regarding tax clearance were consistently ignored.

Evidence base: a client-submitted timeline covering the entire period from hiring to resignation; pre-departure messaging-app exchanges documenting intimidating HR communication; an employer-issued demand letter with an itemized penalty breakdown; a formal letter of resignation citing health grounds; a hospital specialist's diagnosis documenting work-stress symptoms; the employer's resignation acceptance notice; email correspondence documenting the HR representative's shifting explanations regarding the penalty waiver; the employer's written apology; an internal KPI scorecard showing the minimum case-handling threshold; and a comparable employment contract from the same employer showing its standard resignation-penalty structure.

Result: As of this writing, the penalty dispute remains unresolved. The worker is withholding payment on the basis of the HR representative's original explanation that a medical certificate would qualify for a penalty waiver. A complaint to JTK, based on the documented chain of evidence, is being prepared. This case further documents salary bait-and-switch, prolonged denial of tool access, and undisclosed shift conditions as structural practices at the recruitment stage.

5.1 Additional Documented Consultations

Employer	Issue	Status
Teleperformance	Unreasonable demands on a new hire with no management support; HR would not listen	Resigned; emotional support provided
Concentrix	HR retaliation following a paid-leave request on an understaffed team	Ongoing
AirAsia	Wrongful termination; required legal representation for an English speaker	Fully resolved via legal referral
Startek	Toxic culture among Japanese expatriate staff: forced overtime, harassment, gossip	Resolved through job change
Tech Mahindra	Employer disputing a psychiatrist-recommended early resignation	Addressed through medical leave
Teleperformance	Spouse terminated without discussion over a costly error; scapegoating by team leader	Ongoing
Transcosmos	Manipulation of resignation date; coercive collective bargaining using colleagues’ visa end dates as leverage (“if you don’t agree, we won’t adjust the other two colleagues’ visas either”)	Partially resolved; GRC complaint filed and hearing completed; worker accepted an earlier date under pressure

6. Recent Advocacy and Accountability Milestones

6.1 Engagement with Tenaganita

Initial contact has been established with Tenaganita, Malaysia's leading migrant workers' rights organization, founded in 1991. Following an exchange of views with its Executive Director, an overview of the recurring patterns observed among Japanese BPO workers was shared. Dialogue is continuing on collaborative case referral, a data-sharing framework, and the scope of joint advocacy. Tenaganita has expressed interest in the workers' profile (skilled/professional visa holders, Employment Pass holders) and in the level of awareness at the Embassy of Japan in Malaysia. This dialogue remains at an early stage and has not yet resulted in a formal partnership agreement. The next step is to establish a written information-sharing framework before any further case-level data exchange.

6.2 Formal Complaint to the United States National Contact Point (OECD Guidelines)

A formal complaint was filed with the United States National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises, concerning the Malaysian operations of a US-headquartered BPO company. The complaint, based on the anonymized case evidence summarized in this report, identifies violations of Chapter IV (Human Rights) and Chapter V (Employment and Industrial Relations) of the Guidelines. Equivalent filings to the French NCP (the headquarters jurisdiction of Teleperformance) and the Japanese NCP are also underway.

6.3 Consolidation of the Case Dataset

Out of more than 100 consultations received to date, the 30 to 50 cases documented to an evidentiary standard that allows them to be provided as case materials and supporting information (including 16 signed case files) have been consolidated into a structured dataset enabling pattern-level analysis by employer, by category of misconduct, and by resolution outcome. This white paper is a deliverable from that dataset, and is intended as a standard reference document to be shared with NGOs, government bodies, and international organizations going forward.

6.4 Indicator: Public Accountability Prompting Direct Corporate Engagement

In one documented instance, after a worker publicized their experience on social media and named the responsible HR representative, the employer's regional IR-HR team made direct contact, proposing "a conversation to better understand your perspective and address the unresolved issues." This shows that a public, named account of these patterns can prompt direct corporate engagement, and supports the practical value of the documentation and advocacy approach described in this report.

6.5 Further Outreach to Labor Networks and Media (Ongoing)

In addition to the engagement with Tenaganita, outreach has begun to a second Malaysian labor solidarity network (JPKK: Jaringan Pekerja Kontrak Kerajaan), and to Malaysian news and commentary outlets including SAYS, Malaysiakini, The Rakyat Post, World of Buzz, Soscili, and Cilisos, with the aim of securing independent corroboration of the patterns described in this report and coverage in the public interest. Outreach has further been extended to two internationally recognized migrant and labor rights advocates, with the aim of situating Malaysia-specific findings within a broader regional and international accountability context. As of this writing, none of this outreach has yet resulted in confirmed engagement; it is noted here for completeness rather than as an established milestone.

6.6 Public Documentation and Cross-Case Corroboration (Case 8)

The case summarized as Case 8 in Section 5 was published on social media as an account based on anonymized evidence. Prior to publication, a review was conducted to confirm that no identifying material remained in the supporting images. Immediately after publication, an individual with no prior connection to this report's casework reached out voluntarily, reporting a similar direct experience with the same employer and providing corroborating photographic material. This voluntary, independent corroboration is consistent with the pattern described in Section 6.4, in which public documentation of a single case prompts additional workers to come forward. Notification of this case to JTK (Department of Labour) is being prepared, on the basis of rights reserved in Case 8's formal demand letter.

6.7 Full Resolution of a Government-Agency Misclassification Case Through Direct Representative Negotiation (Case 7, July 2026)

The case summarized as Case 7 in Section 5 — an LHDN residency misclassification originating in counter-level misguidance, which had remained uncorrected for more than five months despite the responsible officer's written acknowledgment of the error and supporting documentation from the former employer — was fully resolved in early July 2026 following direct, in-person representative negotiation at the LHDN counter. The residency status was corrected on 30 June 2026; the erroneous assessment was cancelled in full; the withheld overpayment of RM12,574.15, including the worker's final salary, was refunded on 2 July 2026; and a corrected tax position confirming zero outstanding liability was issued on 6 July 2026, allowing the worker's new Employment Pass application to proceed after a 5.5-month blockage.

This milestone is significant for three reasons. First, it demonstrates in documented form the asymmetry at the core of this report: nearly six months of individual, remote follow-up through every available official channel (email, the customer feedback portal, WhatsApp, video sessions) produced no correction, while represented, in-person negotiation produced full resolution within days. Second, it establishes that the harm documented in Section 4.3 — withheld final salary, a blocked Employment Pass application, and approximately RM28,000 (about JPY 1,000,000) in double housing costs — flowed directly from an administrative error that LHDN itself had acknowledged in writing months earlier. Third, the resolution is corroborated end-to-end by official LHDN documentation (the tax position statement recording the assessment reduction and refund, and the credit-balance notice confirming zero liability) alongside the client's signed bilingual testimony and feedback form (7 July 2026), making this the first case in this dataset in which a government-agency failure, its human cost, and its resolution are each independently documented. The signed testimony concludes with the client's request that LHDN improve its operational handling of taxpayer matters and observe its published processing deadlines.

7. Recommendations

7.1 Recommendations to Employers

- Review the enforceability and proportionality of resignation penalty clauses, and apply them transparently and consistently. Where a resignation penalty clause is structured as reimbursement of actual costs rather than a fixed fine, provide workers with an itemized breakdown and supporting receipts as a matter of course, and exclude recruitment agency fees from such claims in line with the internationally recognized Employer Pays Principle.
- Respond to formal written complaints of harassment or grievance with a substantive, documented reply within a reasonable timeframe, regardless of whether an unrelated dispute with the same worker has already been resolved.
- Establish an independent, confidential channel for reviewing medical certificates that does not require disclosing the employee's identity to their direct supervisor.
- Audit the consistency and transparency of wage calculations and KPI/attendance systems, and communicate proactively rather than only when corrections are flagged.
- For roles performed under company-set schedules, supervision, and KPIs, review whether "independent contractor" agreements reflect the substance of an employment relationship, regardless of the label used in the contract.
- Do not permit a manager who is the subject of an active HR investigation to unilaterally issue disciplinary action on the same matter under review.
- Do not tie an individual worker's contractual rights or entitlements to the outcome of negotiations with other workers.
- Disclose all material shift conditions, tool requirements, and training arrangements at the recruitment stage, before the contract is signed.

7.2 Recommendations to Regulators and OECD NCPs

- Treat the patterns in this report as indicative of structural, sector-wide practices rather than isolated complaints, given that they recur across multiple independent employers.
- Consider coordinated review where the same parent company appears across multiple NCP jurisdictions.
- Ensure that the 2023 amendments to Malaysian labor law, which provide for compensation where an employer-caused delay pushes back a worker's contractual start date, are implemented for foreign workers as well, including at the visa-processing stage.
- Within LHDN, ensure that corrections to residency status arising from documented counter-level misguidance are resolved within the agency's own published service standards, and that a written acknowledgment of administrative error by a responsible officer triggers prompt internal escalation rather than leaving the correction in the ordinary queue. Case 7 of this report demonstrates the current gap in concrete terms: a correction that remained in the ordinary queue for more than five months despite a written acknowledgment of error was completed within days once a representative negotiated in person — an outcome that should not depend on physical presence or professional representation.

7.3 Recommendations to Human Rights and Labor Organizations

- Treat skilled workers and professional-visa holders (Employment Pass holders) as a distinct, under-monitored category whose vulnerability in the corporate sector differs from — but is no less serious than — that of traditional low-wage migrant labor.
- Support the development of shared, anonymized case-referral protocols between independent practitioners such as Sukimare Consulting and established NGOs such as Tenaganita.

8. Conclusion

The cases documented in this report do not describe isolated administrative problems. They describe a recurring, cross-company pattern in which a sharp gap exists between companies' on-paper policy commitments and conditions on the ground, and in which workers' dependence on their visa status is routinely used as leverage against them. The resolution of Case 7 shows both that these failures cause severe, quantifiable harm and that timely correction is procedurally achievable within existing frameworks when the matter is addressed directly. Sukimare Consulting will continue to document and consolidate cases, and welcomes engagement from any organization — NGOs, regulators, OECD NCPs, or media outlets — positioned to pursue redress or further investigation.

9. About Sukimare Consulting

Sukimare Consulting is an independent labor dispute mediation and advisory service supporting Japanese nationals working in Malaysia’s BPO and corporate sectors. It is led by an IMI- and SIMI-accredited professional mediator and operates on a largely pro bono basis.

Contact: helloworking1234@gmail.com

X (Twitter): @sukimare1234

Medium: https://medium.com/@helloworking1234

Substack: https://substack.com/@sukimare