

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

|  |                          |  |                           |
|--|--------------------------|--|---------------------------|
| B = Bujang                                 | Single Person            | K = Kahwin                                   | Married                   |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child    | KA6 = Berkahwin dan mempunyai 6 orang anak   | Married, with 6 children  |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak   | Married, with 7 children  |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak   | Married, with 8 children  |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak   | Married, with 9 children  |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah<br>Saraan<br>Bulanan | POTONGAN CUKAI BULANAN<br>MONTHLY TAX DEDUCTIONS |               |  |    |    |     |     |     |     |     |     |     |  |     |      |    |     |     |     |     |     |     |     |     |
|-----------------------------|--|---------------|--|----|----|-----|-----|-----|-----|-----|-----|-----|--|-----|------|----|-----|-----|-----|-----|-----|-----|-----|-----|
|                             | Total<br>Monthly<br>Remuneration                 | Kategori<br>1 | Kategori 2<br>Category 2   |    |    |     |     |     |     |     |     |     | Kategori 3<br>Category 3                                   |     |      |    |     |     |     |     |     |     |     |     |
|                             |  | 1             | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |    |    |     |     |     |     |     |     |     | Jika isteri/suami bekerja<br>Where wife/husband is working |     |      |    |     |     |     |     |     |     |     |     |
|                             |  |               | 1  | B  | K  | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8  | KA9 | KA10 | K  | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM                          | RM   | RM            | RM   | RM | RM | RM  | RM  | RM  | RM  | RM  | RM  | RM  | RM   | RM  | RM   | RM | RM  | RM  | RM  | RM  | RM  | RM  | RM  | RM  |
| 2101 - 2150                 | -  | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | -   | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2151 - 2200                 | -  | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | -   | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2201 - 2250                 | -  | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | -   | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2251 - 2300                 | -  | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | -   | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2301 - 2350                 | -  | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | -   | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2351 - 2400                 | -  | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | -   | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2401 - 2450                 | 13   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 13  | -    | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2451 - 2500                 | 16   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 16  | 10   | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2501 - 2550                 | 20   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 20  | 14   | -  | -   | -   | -   | -   | -   | -   | -   | -   |
| 2551 - 2600                 | 23   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 23  | 17   | 12 | -   | -   | -   | -   | -   | -   | -   | -   |
| 2601 - 2650                 | 27   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 27  | 21   | 15 | -   | -   | -   | -   | -   | -   | -   | -   |
| 2651 - 2700                 | 30   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 30  | 24   | 19 | 13  | -   | -   | -   | -   | -   | -   | -   |
| 2701 - 2750                 | 34   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 34  | 28   | 22 | 16  | 10  | -   | -   | -   | -   | -   | -   |
| 2751 - 2800                 | 37   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 37  | 31   | 26 | 20  | 14  | -   | -   | -   | -   | -   | -   |
| 2801 - 2850                 | 41   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 41  | 35   | 29 | 23  | 17  | 12  | -   | -   | -   | -   | -   |
| 2851 - 2900                 | 44   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 44  | 38   | 33 | 27  | 21  | 15  | -   | -   | -   | -   | -   |
| 2901 - 2950                 | 48   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 48  | 42   | 36 | 30  | 24  | 19  | 13  | -   | -   | -   | -   |
| 2951 - 3000                 | 51   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 51  | 45   | 40 | 34  | 28  | 22  | 16  | 10  | -   | -   | -   |
| 3001 - 3050                 | 55   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 55  | 49   | 43 | 37  | 31  | 26  | 20  | 14  | -   | -   | -   |
| 3051 - 3100                 | 58   | -             | -  | -  | -  | -   | -   | -   | -   | -   | -   | -   | -  | 58  | 52   | 47 | 41  | 35  | 29  | 23  | 17  | 12  | -   | -   |

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

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AMENDMENT 2009**

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|-----------------------------|--|--------------------------------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                             | Total<br>Monthly<br>Remuneration                 | Kategori<br>1<br>Category<br>1 | Kategori 2<br>Category 2   |         |           |           |           |           |           |           |           |           | Kategori 3<br>Category 3                                   |            |         |           |           |           |           |           |           |           |           |
|                             |  | RM                             | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |         |           |           |           |           |           |           |           |           | Jika isteri/suami bekerja<br>Where wife/husband is working |            |         |           |           |           |           |           |           |           |           |
|                             |  |                                | B<br>RM  | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM  | KA10<br>RM | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM |
| 3101 - 3150                 | 62   | 11                             | -  | -       | -         | -         | -         | -         | -         | -         | -         | -         | 62   | 56         | 50      | 44        | 38        | 33        | 27        | 21        | 15        | -         | -         |
| 3151 - 3200                 | 65   | 14                             | -  | -       | -         | -         | -         | -         | -         | -         | -         | -         | 65   | 59         | 54      | 48        | 42        | 36        | 30        | 24        | 19        | 13        | -         |
| 3201 - 3250                 | 69   | 18                             | 12   | -       | -         | -         | -         | -         | -         | -         | -         | -         | 69   | 63         | 57      | 51        | 45        | 40        | 34        | 28        | 22        | 16        | 10        |
| 3251 - 3300                 | 72   | 21                             | 16   | 10      | -         | -         | -         | -         | -         | -         | -         | -         | 72   | 66         | 61      | 55        | 49        | 43        | 37        | 31        | 26        | 20        | 14        |
| 3301 - 3350                 | 76   | 25                             | 19   | 13      | -         | -         | -         | -         | -         | -         | -         | -         | 76   | 70         | 64      | 58        | 52        | 47        | 41        | 35        | 29        | 23        | 17        |
| 3351 - 3400                 | 79   | 28                             | 23   | 17      | 11        | -         | -         | -         | -         | -         | -         | -         | 79   | 73         | 68      | 62        | 56        | 50        | 44        | 38        | 33        | 27        | 21        |
| 3401 - 3450                 | 83   | 32                             | 26   | 20      | 14        | -         | -         | -         | -         | -         | -         | -         | 83   | 77         | 71      | 65        | 59        | 54        | 48        | 42        | 36        | 30        | 24        |
| 3451 - 3500                 | 86   | 35                             | 30   | 24      | 18        | 12        | -         | -         | -         | -         | -         | -         | 86   | 80         | 75      | 69        | 63        | 57        | 51        | 45        | 40        | 34        | 28        |
| 3501 - 3550                 | 90   | 39                             | 33   | 27      | 21        | 16        | 10        | -         | -         | -         | -         | -         | 90   | 84         | 78      | 72        | 66        | 61        | 55        | 49        | 43        | 37        | 31        |
| 3551 - 3600                 | 93   | 42                             | 37   | 31      | 25        | 19        | 13        | -         | -         | -         | -         | -         | 93   | 87         | 82      | 76        | 70        | 64        | 58        | 52        | 47        | 41        | 35        |
| 3601 - 3650                 | 132  | 46                             | 40   | 34      | 28        | 23        | 17        | 11        | -         | -         | -         | -         | 132  | 91         | 85      | 79        | 73        | 68        | 62        | 56        | 50        | 44        | 38        |
| 3651 - 3700                 | 138  | 49                             | 44   | 38      | 32        | 26        | 20        | 14        | -         | -         | -         | -         | 138  | 128        | 89      | 83        | 77        | 71        | 65        | 59        | 54        | 48        | 42        |
| 3701 - 3750                 | 144  | 53                             | 47   | 41      | 35        | 30        | 24        | 18        | 12        | -         | -         | -         | 144  | 134        | 92      | 86        | 80        | 75        | 69        | 63        | 57        | 51        | 45        |
| 3751 - 3800                 | 150  | 56                             | 51   | 45      | 39        | 33        | 27        | 21        | 16        | 10        | -         | -         | 150  | 140        | 130     | 90        | 84        | 78        | 72        | 66        | 61        | 55        | 49        |
| 3801 - 3850                 | 156  | 60                             | 54   | 48      | 42        | 37        | 31        | 25        | 19        | 13        | -         | -         | 156  | 146        | 136     | 93        | 87        | 82        | 76        | 70        | 64        | 58        | 52        |
| 3851 - 3900                 | 162  | 132                            | 58   | 52      | 46        | 40        | 34        | 28        | 23        | 17        | 11        | -         | 162  | 152        | 142     | 132       | 91        | 85        | 79        | 73        | 68        | 62        | 56        |
| 3901 - 3950                 | 168  | 138                            | 128  | 55      | 49        | 44        | 38        | 32        | 26        | 20        | 14        | -         | 168  | 158        | 148     | 138       | 128       | 89        | 83        | 77        | 71        | 65        | 59        |
| 3951 - 4000                 | 174  | 144                            | 134  | 59      | 53        | 47        | 41        | 35        | 30        | 24        | 18        | 12        | 174  | 164        | 154     | 144       | 134       | 92        | 86        | 80        | 75        | 69        | 63        |
| 4001 - 4050                 | 180  | 150                            | 140  | 130     | 56        | 51        | 45        | 39        | 33        | 27        | 21        | 16        | 180  | 170        | 160     | 150       | 140       | 130       | 90        | 84        | 78        | 72        | 66        |
| 4051 - 4100                 | 186  | 156                            | 146  | 136     | 60        | 54        | 48        | 42        | 37        | 31        | 25        | 19        | 186  | 176        | 166     | 156       | 146       | 136       | 93        | 87        | 82        | 76        | 70        |

|             |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 4101 - 4150 | 192 | 162 | 152 | 142 | 132 | 58  | 52  | 46  | 40  | 34  | 28  | 23  | 192 | 182 | 172 | 162 | 152 | 142 | 132 | 91  | 85  | 79  | 73  |
| 4151 - 4200 | 198 | 168 | 158 | 148 | 138 | 128 | 55  | 49  | 44  | 38  | 32  | 26  | 198 | 188 | 178 | 168 | 158 | 148 | 138 | 128 | 89  | 83  | 77  |
| 4201 - 4250 | 204 | 174 | 164 | 154 | 144 | 134 | 59  | 53  | 47  | 41  | 35  | 30  | 204 | 194 | 184 | 174 | 164 | 154 | 144 | 134 | 92  | 86  | 80  |
| 4251 - 4300 | 210 | 180 | 170 | 160 | 150 | 140 | 130 | 56  | 51  | 45  | 39  | 33  | 210 | 200 | 190 | 180 | 170 | 160 | 150 | 140 | 130 | 90  | 84  |
| 4301 - 4350 | 216 | 186 | 176 | 166 | 156 | 146 | 136 | 60  | 54  | 48  | 42  | 37  | 216 | 206 | 196 | 186 | 176 | 166 | 156 | 146 | 136 | 93  | 87  |
| 4351 - 4400 | 222 | 192 | 182 | 172 | 162 | 152 | 142 | 132 | 58  | 52  | 46  | 40  | 222 | 212 | 202 | 192 | 182 | 172 | 162 | 152 | 142 | 132 | 91  |
| 4401 - 4450 | 228 | 198 | 188 | 178 | 168 | 158 | 148 | 138 | 128 | 55  | 49  | 44  | 228 | 218 | 208 | 198 | 188 | 178 | 168 | 158 | 148 | 138 | 128 |
| 4451 - 4500 | 234 | 204 | 194 | 184 | 174 | 164 | 154 | 144 | 134 | 59  | 53  | 47  | 234 | 224 | 214 | 204 | 194 | 184 | 174 | 164 | 154 | 144 | 134 |
| 4501 - 4550 | 240 | 210 | 200 | 190 | 180 | 170 | 160 | 150 | 140 | 130 | 56  | 51  | 240 | 230 | 220 | 210 | 200 | 190 | 180 | 170 | 160 | 150 | 140 |
| 4551 - 4600 | 246 | 216 | 206 | 196 | 186 | 176 | 166 | 156 | 146 | 136 | 60  | 54  | 246 | 236 | 226 | 216 | 206 | 196 | 186 | 176 | 166 | 156 | 146 |
| 4601 - 4650 | 252 | 222 | 212 | 202 | 192 | 182 | 172 | 162 | 152 | 142 | 132 | 58  | 252 | 242 | 232 | 222 | 212 | 202 | 192 | 182 | 172 | 162 | 152 |
| 4651 - 4700 | 258 | 228 | 218 | 208 | 198 | 188 | 178 | 168 | 158 | 148 | 138 | 128 | 258 | 248 | 238 | 228 | 218 | 208 | 198 | 188 | 178 | 168 | 158 |
| 4701 - 4750 | 264 | 234 | 224 | 214 | 204 | 194 | 184 | 174 | 164 | 154 | 144 | 134 | 264 | 254 | 244 | 234 | 224 | 214 | 204 | 194 | 184 | 174 | 164 |
| 4751 - 4800 | 270 | 240 | 230 | 220 | 210 | 200 | 190 | 180 | 170 | 160 | 150 | 140 | 270 | 260 | 250 | 240 | 230 | 220 | 210 | 200 | 190 | 180 | 170 |
| 4801 - 4850 | 276 | 246 | 236 | 226 | 216 | 206 | 196 | 186 | 176 | 166 | 156 | 146 | 276 | 266 | 256 | 246 | 236 | 226 | 216 | 206 | 196 | 186 | 176 |
| 4851 - 4900 | 285 | 252 | 242 | 232 | 222 | 212 | 202 | 192 | 182 | 172 | 162 | 152 | 285 | 272 | 262 | 252 | 242 | 232 | 222 | 212 | 202 | 192 | 182 |
| 4901 - 4950 | 295 | 258 | 248 | 238 | 228 | 218 | 208 | 198 | 188 | 178 | 168 | 158 | 295 | 279 | 268 | 258 | 248 | 238 | 228 | 218 | 208 | 198 | 188 |
| 4951 - 5000 | 304 | 264 | 254 | 244 | 234 | 224 | 214 | 204 | 194 | 184 | 174 | 164 | 304 | 288 | 274 | 264 | 254 | 244 | 234 | 224 | 214 | 204 | 194 |
| 5001 - 5050 | 314 | 270 | 260 | 250 | 240 | 230 | 220 | 210 | 200 | 190 | 180 | 170 | 314 | 298 | 282 | 270 | 260 | 250 | 240 | 230 | 220 | 210 | 200 |
| 5051 - 5100 | 323 | 276 | 266 | 256 | 246 | 236 | 226 | 216 | 206 | 196 | 186 | 176 | 323 | 307 | 291 | 276 | 266 | 256 | 246 | 236 | 226 | 216 | 206 |
| 5101 - 5150 | 333 | 285 | 272 | 262 | 252 | 242 | 232 | 222 | 212 | 202 | 192 | 182 | 333 | 317 | 301 | 285 | 272 | 262 | 252 | 242 | 232 | 222 | 212 |
| 5151 - 5200 | 342 | 295 | 279 | 268 | 258 | 248 | 238 | 228 | 218 | 208 | 198 | 188 | 342 | 326 | 310 | 295 | 279 | 268 | 258 | 248 | 238 | 228 | 218 |
| 5201 - 5250 | 352 | 304 | 288 | 274 | 264 | 254 | 244 | 234 | 224 | 214 | 204 | 194 | 352 | 336 | 320 | 304 | 288 | 274 | 264 | 254 | 244 | 234 | 224 |
| 5251 - 5300 | 361 | 314 | 298 | 282 | 270 | 260 | 250 | 240 | 230 | 220 | 210 | 200 | 361 | 345 | 329 | 314 | 298 | 282 | 270 | 260 | 250 | 240 | 230 |
| 5301 - 5350 | 371 | 323 | 307 | 291 | 276 | 266 | 256 | 246 | 236 | 226 | 216 | 206 | 371 | 355 | 339 | 323 | 307 | 291 | 276 | 266 | 256 | 246 | 236 |
| 5351 - 5400 | 380 | 333 | 317 | 301 | 285 | 272 | 262 | 252 | 242 | 232 | 222 | 212 | 380 | 364 | 348 | 333 | 317 | 301 | 285 | 272 | 262 | 252 | 242 |
| 5401 - 5450 | 390 | 342 | 326 | 310 | 295 | 279 | 268 | 258 | 248 | 238 | 228 | 218 | 390 | 374 | 358 | 342 | 326 | 310 | 295 | 279 | 268 | 258 | 248 |
| 5451 - 5500 | 399 | 352 | 336 | 320 | 304 | 288 | 274 | 264 | 254 | 244 | 234 | 224 | 399 | 383 | 367 | 352 | 336 | 320 | 304 | 288 | 274 | 264 | 254 |
| 5501 - 5550 | 409 | 361 | 345 | 329 | 314 | 298 | 282 | 270 | 260 | 250 | 240 | 230 | 409 | 393 | 377 | 361 | 345 | 329 | 314 | 298 | 282 | 270 | 260 |
| 5551 - 5600 | 418 | 371 | 355 | 339 | 323 | 307 | 291 | 276 | 266 | 256 | 246 | 236 | 418 | 402 | 386 | 371 | 355 | 339 | 323 | 307 | 291 | 276 | 266 |
| 5601 - 5650 | 428 | 380 | 364 | 348 | 333 | 317 | 301 | 285 | 272 | 262 | 252 | 242 | 428 | 412 | 396 | 380 | 364 | 348 | 333 | 317 | 301 | 285 | 272 |
| 5651 - 5700 | 437 | 390 | 374 | 358 | 342 | 326 | 310 | 295 | 279 | 268 | 258 | 248 | 437 | 421 | 405 | 390 | 374 | 358 | 342 | 326 | 310 | 295 | 279 |
| 5701 - 5750 | 447 | 399 | 383 | 367 | 352 | 336 | 320 | 304 | 288 | 274 | 264 | 254 | 447 | 431 | 415 | 399 | 383 | 367 | 352 | 336 | 320 | 304 | 288 |
| 5751 - 5800 | 456 | 409 | 393 | 377 | 361 | 345 | 329 | 314 | 298 | 282 | 270 | 260 | 456 | 440 | 424 | 409 | 393 | 377 | 361 | 345 | 329 | 314 | 298 |
| 5801 - 5850 | 466 | 418 | 402 | 386 | 371 | 355 | 339 | 323 | 307 | 291 | 276 | 266 | 466 | 450 | 434 | 418 | 402 | 386 | 371 | 355 | 339 | 323 | 307 |
| 5851 - 5900 | 475 | 428 | 412 | 396 | 380 | 364 | 348 | 333 | 317 | 301 | 285 | 272 | 475 | 459 | 443 | 428 | 412 | 396 | 380 | 364 | 348 | 333 | 317 |
| 5901 - 5950 | 485 | 437 | 421 | 405 | 390 | 374 | 358 | 342 | 326 | 310 | 295 | 279 | 485 | 469 | 453 | 437 | 421 | 405 | 390 | 374 | 358 | 342 | 326 |
| 5951 - 6000 | 494 | 447 | 431 | 415 | 399 | 383 | 367 | 352 | 336 | 320 | 304 | 288 | 494 | 478 | 462 | 447 | 431 | 415 | 399 | 383 | 367 | 352 | 336 |
| 6001 - 6050 | 504 | 456 | 440 | 424 | 409 | 393 | 377 | 361 | 345 | 329 | 314 | 298 | 504 | 488 | 472 | 456 | 440 | 424 | 409 | 393 | 377 | 361 | 345 |
| 6051 - 6100 | 513 | 466 | 450 | 434 | 418 | 402 | 386 | 371 | 355 | 339 | 323 | 307 | 513 | 497 | 481 | 466 | 450 | 434 | 418 | 402 | 386 | 371 | 355 |
| 6101 - 6150 | 523 | 475 | 459 | 443 | 428 | 412 | 396 | 380 | 364 | 348 | 333 | 317 | 523 | 507 | 491 | 475 | 459 | 443 | 428 | 412 | 396 | 380 | 364 |
| 6151 - 6200 | 532 | 485 | 469 | 453 | 437 | 421 | 405 | 390 | 374 | 358 | 342 | 326 | 532 | 516 | 500 | 485 | 469 | 453 | 437 | 421 | 405 | 390 | 374 |
| 6201 - 6250 | 542 | 494 | 478 | 462 | 447 | 431 | 415 | 399 | 383 | 367 | 352 | 336 | 542 | 526 | 510 | 494 | 478 | 462 | 447 | 431 | 415 | 399 | 383 |

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**PINDAAN 2009  
AMENDMENT 2009**

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|-----------------------------|--|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                             | Kategori<br>1<br>Category<br>1                   | Kategori 2<br>Category 2   |         |           |           |           |           |           |           |           |           |           | Kategori 3<br>Category 3                                   |         |           |           |           |           |           |           |           |           |           |
|                             | Total<br>Monthly<br>Remuneration                 | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |         |           |           |           |           |           |           |           |           |           | Jika isteri/suami bekerja<br>Where wife/husband is working |         |           |           |           |           |           |           |           |           |           |
|                             |  | B<br>RM  | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM | KA10<br>RM   | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM |
| 6251 - 6300                 | 551  | 504  | 488     | 472       | 456       | 440       | 424       | 409       | 393       | 377       | 361       | 345       | 551  | 535     | 519       | 504       | 488       | 472       | 456       | 440       | 424       | 409       | 393       |
| 6301 - 6350                 | 561  | 513  | 497     | 481       | 466       | 450       | 434       | 418       | 402       | 386       | 371       | 355       | 561  | 545     | 529       | 513       | 497       | 481       | 466       | 450       | 434       | 418       | 402       |
| 6351 - 6400                 | 570  | 523  | 507     | 491       | 475       | 459       | 443       | 428       | 412       | 396       | 380       | 364       | 570  | 554     | 538       | 523       | 507       | 491       | 475       | 459       | 443       | 428       | 412       |
| 6401 - 6450                 | 580  | 532  | 516     | 500       | 485       | 469       | 453       | 437       | 421       | 405       | 390       | 374       | 580  | 564     | 548       | 532       | 516       | 500       | 485       | 469       | 453       | 437       | 421       |
| 6451 - 6500                 | 589  | 542  | 526     | 510       | 494       | 478       | 462       | 447       | 431       | 415       | 399       | 383       | 589  | 573     | 557       | 542       | 526       | 510       | 494       | 478       | 462       | 447       | 431       |
| 6501 - 6550                 | 600  | 551  | 535     | 519       | 504       | 488       | 472       | 456       | 440       | 424       | 409       | 393       | 600  | 583     | 567       | 551       | 535       | 519       | 504       | 488       | 472       | 456       | 440       |
| 6551 - 6600                 | 612  | 561  | 545     | 529       | 513       | 497       | 481       | 466       | 450       | 434       | 418       | 402       | 612  | 592     | 576       | 561       | 545       | 529       | 513       | 497       | 481       | 466       | 450       |
| 6601 - 6650                 | 624  | 570  | 554     | 538       | 523       | 507       | 491       | 475       | 459       | 443       | 428       | 412       | 624  | 604     | 586       | 570       | 554       | 538       | 523       | 507       | 491       | 475       | 459       |
| 6651 - 6700                 | 636  | 580  | 564     | 548       | 532       | 516       | 500       | 485       | 469       | 453       | 437       | 421       | 636  | 616     | 596       | 580       | 564       | 548       | 532       | 516       | 500       | 485       | 469       |
| 6701 - 6750                 | 648  | 589  | 573     | 557       | 542       | 526       | 510       | 494       | 478       | 462       | 447       | 431       | 648  | 628     | 608       | 589       | 573       | 557       | 542       | 526       | 510       | 494       | 478       |
| 6751 - 6800                 | 660  | 600  | 583     | 567       | 551       | 535       | 519       | 504       | 488       | 472       | 456       | 440       | 660  | 640     | 620       | 600       | 583       | 567       | 551       | 535       | 519       | 504       | 488       |
| 6801 - 6850                 | 672  | 612  | 592     | 576       | 561       | 545       | 529       | 513       | 497       | 481       | 466       | 450       | 672  | 652     | 632       | 612       | 592       | 576       | 561       | 545       | 529       | 513       | 497       |
| 6851 - 6900                 | 684  | 624  | 604     | 586       | 570       | 554       | 538       | 523       | 507       | 491       | 475       | 459       | 684  | 664     | 644       | 624       | 604       | 586       | 570       | 554       | 538       | 523       | 507       |
| 6901 - 6950                 | 696  | 636  | 616     | 596       | 580       | 564       | 548       | 532       | 516       | 500       | 485       | 469       | 696  | 676     | 656       | 636       | 616       | 596       | 580       | 564       | 548       | 532       | 516       |
| 6951 - 7000                 | 708  | 648  | 628     | 608       | 589       | 573       | 557       | 542       | 526       | 510       | 494       | 478       | 708  | 688     | 668       | 648       | 628       | 608       | 589       | 573       | 557       | 542       | 526       |
| 7001 - 7050                 | 720  | 660  | 640     | 620       | 600       | 583       | 567       | 551       | 535       | 519       | 504       | 488       | 720  | 700     | 680       | 660       | 640       | 620       | 600       | 583       | 567       | 551       | 535       |
| 7051 - 7100                 | 732  | 672  | 652     | 632       | 612       | 592       | 576       | 561       | 545       | 529       | 513       | 497       | 732  | 712     | 692       | 672       | 652       | 632       | 612       | 592       | 576       | 561       | 545       |
| 7101 - 7150                 | 744  | 684  | 664     | 644       | 624       | 604       | 586       | 570       | 554       | 538       | 523       | 507       | 744  | 724     | 704       | 684       | 664       | 644       | 624       | 604       | 586       | 570       | 554       |
| 7151 - 7200                 | 756  | 696  | 676     | 656       | 636       | 616       | 596       | 580       | 564       | 548       | 532       | 516       | 756  | 736     | 716       | 696       | 676       | 656       | 636       | 616       | 596       | 580       | 564       |
| 7201 - 7250                 | 768  | 708  | 688     | 668       | 648       | 628       | 608       | 589       | 573       | 557       | 542       | 526       | 768  | 748     | 728       | 708       | 688       | 668       | 648       | 628       | 608       | 589       | 573       |

|             |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 7251 - 7300 | 780  | 720  | 700  | 680  | 660  | 640  | 620  | 600  | 583  | 567  | 551  | 535  | 780  | 760  | 740  | 720  | 700  | 680  | 660  | 640  | 620  | 600  | 583  |
| 7301 - 7350 | 792  | 732  | 712  | 692  | 672  | 652  | 632  | 612  | 592  | 576  | 561  | 545  | 792  | 772  | 752  | 732  | 712  | 692  | 672  | 652  | 632  | 612  | 592  |
| 7351 - 7400 | 804  | 744  | 724  | 704  | 684  | 664  | 644  | 624  | 604  | 586  | 570  | 554  | 804  | 784  | 764  | 744  | 724  | 704  | 684  | 664  | 644  | 624  | 604  |
| 7401 - 7450 | 816  | 756  | 736  | 716  | 696  | 676  | 656  | 636  | 616  | 596  | 580  | 564  | 816  | 796  | 776  | 756  | 736  | 716  | 696  | 676  | 656  | 636  | 616  |
| 7451 - 7500 | 828  | 768  | 748  | 728  | 708  | 688  | 668  | 648  | 628  | 608  | 589  | 573  | 828  | 808  | 788  | 768  | 748  | 728  | 708  | 688  | 668  | 648  | 628  |
| 7501 - 7550 | 840  | 780  | 760  | 740  | 720  | 700  | 680  | 660  | 640  | 620  | 600  | 583  | 840  | 820  | 800  | 780  | 760  | 740  | 720  | 700  | 680  | 660  | 640  |
| 7551 - 7600 | 852  | 792  | 772  | 752  | 732  | 712  | 692  | 672  | 652  | 632  | 612  | 592  | 852  | 832  | 812  | 792  | 772  | 752  | 732  | 712  | 692  | 672  | 652  |
| 7601 - 7650 | 864  | 804  | 784  | 764  | 744  | 724  | 704  | 684  | 664  | 644  | 624  | 604  | 864  | 844  | 824  | 804  | 784  | 764  | 744  | 724  | 704  | 684  | 664  |
| 7651 - 7700 | 876  | 816  | 796  | 776  | 756  | 736  | 716  | 696  | 676  | 656  | 636  | 616  | 876  | 856  | 836  | 816  | 796  | 776  | 756  | 736  | 716  | 696  | 676  |
| 7701 - 7750 | 888  | 828  | 808  | 788  | 768  | 748  | 728  | 708  | 688  | 668  | 648  | 628  | 888  | 868  | 848  | 828  | 808  | 788  | 768  | 748  | 728  | 708  | 688  |
| 7751 - 7800 | 900  | 840  | 820  | 800  | 780  | 760  | 740  | 720  | 700  | 680  | 660  | 640  | 900  | 880  | 860  | 840  | 820  | 800  | 780  | 760  | 740  | 720  | 700  |
| 7801 - 7850 | 912  | 852  | 832  | 812  | 792  | 772  | 752  | 732  | 712  | 692  | 672  | 652  | 912  | 892  | 872  | 852  | 832  | 812  | 792  | 772  | 752  | 732  | 712  |
| 7851 - 7900 | 924  | 864  | 844  | 824  | 804  | 784  | 764  | 744  | 724  | 704  | 684  | 664  | 924  | 904  | 884  | 864  | 844  | 824  | 804  | 784  | 764  | 744  | 724  |
| 7901 - 7950 | 936  | 876  | 856  | 836  | 816  | 796  | 776  | 756  | 736  | 716  | 696  | 676  | 936  | 916  | 896  | 876  | 856  | 836  | 816  | 796  | 776  | 756  | 736  |
| 7951 - 8000 | 948  | 888  | 868  | 848  | 828  | 808  | 788  | 768  | 748  | 728  | 708  | 688  | 948  | 928  | 908  | 888  | 868  | 848  | 828  | 808  | 788  | 768  | 748  |
| 8001 - 8050 | 960  | 900  | 880  | 860  | 840  | 820  | 800  | 780  | 760  | 740  | 720  | 700  | 960  | 940  | 920  | 900  | 880  | 860  | 840  | 820  | 800  | 780  | 760  |
| 8051 - 8100 | 972  | 912  | 892  | 872  | 852  | 832  | 812  | 792  | 772  | 752  | 732  | 712  | 972  | 952  | 932  | 912  | 892  | 872  | 852  | 832  | 812  | 792  | 772  |
| 8101 - 8150 | 984  | 924  | 904  | 884  | 864  | 844  | 824  | 804  | 784  | 764  | 744  | 724  | 984  | 964  | 944  | 924  | 904  | 884  | 864  | 844  | 824  | 804  | 784  |
| 8151 - 8200 | 996  | 936  | 916  | 896  | 876  | 856  | 836  | 816  | 796  | 776  | 756  | 736  | 996  | 976  | 956  | 936  | 916  | 896  | 876  | 856  | 836  | 816  | 796  |
| 8201 - 8250 | 1008 | 948  | 928  | 908  | 888  | 868  | 848  | 828  | 808  | 788  | 768  | 748  | 1008 | 988  | 968  | 948  | 928  | 908  | 888  | 868  | 848  | 828  | 808  |
| 8251 - 8300 | 1020 | 960  | 940  | 920  | 900  | 880  | 860  | 840  | 820  | 800  | 780  | 760  | 1020 | 1000 | 980  | 960  | 940  | 920  | 900  | 880  | 860  | 840  | 820  |
| 8301 - 8350 | 1032 | 972  | 952  | 932  | 912  | 892  | 872  | 852  | 832  | 812  | 792  | 772  | 1032 | 1012 | 992  | 972  | 952  | 932  | 912  | 892  | 872  | 852  | 832  |
| 8351 - 8400 | 1044 | 984  | 964  | 944  | 924  | 904  | 884  | 864  | 844  | 824  | 804  | 784  | 1044 | 1024 | 1004 | 984  | 964  | 944  | 924  | 904  | 884  | 864  | 844  |
| 8401 - 8450 | 1056 | 996  | 976  | 956  | 936  | 916  | 896  | 876  | 856  | 836  | 816  | 796  | 1056 | 1036 | 1016 | 996  | 976  | 956  | 936  | 916  | 896  | 876  | 856  |
| 8451 - 8500 | 1068 | 1008 | 988  | 968  | 948  | 928  | 908  | 888  | 868  | 848  | 828  | 808  | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 948  | 928  | 908  | 888  | 868  |
| 8501 - 8550 | 1080 | 1020 | 1000 | 980  | 960  | 940  | 920  | 900  | 880  | 860  | 840  | 820  | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 960  | 940  | 920  | 900  | 880  |
| 8551 - 8600 | 1092 | 1032 | 1012 | 992  | 972  | 952  | 932  | 912  | 892  | 872  | 852  | 832  | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 972  | 952  | 932  | 912  | 892  |
| 8601 - 8650 | 1104 | 1044 | 1024 | 1004 | 984  | 964  | 944  | 924  | 904  | 884  | 864  | 844  | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 944  | 924  | 904  |
| 8651 - 8700 | 1116 | 1056 | 1036 | 1016 | 996  | 976  | 956  | 936  | 916  | 896  | 876  | 856  | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 956  | 936  | 916  |
| 8701 - 8750 | 1128 | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 948  | 928  | 908  | 888  | 868  | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 948  | 928  |
| 8751 - 8800 | 1140 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 960  | 940  | 920  | 900  | 880  | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 960  | 940  |
| 8801 - 8850 | 1152 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 972  | 952  | 932  | 912  | 892  | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 972  | 952  |
| 8851 - 8900 | 1164 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 944  | 924  | 904  | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 984  | 964  |
| 8901 - 8950 | 1176 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 956  | 936  | 916  | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 996  | 976  |
| 8951 - 9000 | 1188 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 948  | 928  | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1008 | 988  |
| 9001 - 9050 | 1201 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 960  | 940  | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 |
| 9051 - 9100 | 1214 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 972  | 952  | 1214 | 1192 | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 |
| 9101 - 9150 | 1228 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 1228 | 1205 | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 |
| 9151 - 9200 | 1241 | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 1241 | 1219 | 1196 | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 |
| 9201 - 9250 | 1255 | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 1255 | 1232 | 1210 | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 |
| 9251 - 9300 | 1268 | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 1268 | 1246 | 1223 | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 |
| 9301 - 9350 | 1282 | 1214 | 1192 | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 1282 | 1259 | 1237 | 1214 | 1192 | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 |
| 9351 - 9400 | 1295 | 1228 | 1205 | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1295 | 1273 | 1250 | 1228 | 1205 | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 |

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

|  |                          |  |                           |
|--|--------------------------|--|---------------------------|
| B = Bujang                                 | Single Person            | K = Kahwin                                   | Married                   |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child    | KA6 = Berkahwin dan mempunyai 6 orang anak   | Married, with 6 children  |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak   | Married, with 7 children  |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak   | Married, with 8 children  |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak   | Married, with 9 children  |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah<br>Saraan<br>Bulanan | POTONGAN CUKAI BULANAN<br>MONTHLY TAX DEDUCTIONS |                          |  |         |           |           |           |           |           |           |           |           |  |            |         |           |           |           |           |           |           |           |           |
|-----------------------------|--|--------------------------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                             | Total<br>Monthly<br>Remuneration                 | Kategori 1<br>Category 1 | Kategori 2<br>Category 2   |         |           |           |           |           |           |           |           |           | Kategori 3<br>Category 3                                   |            |         |           |           |           |           |           |           |           |           |
|                             |  | RM                       | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |         |           |           |           |           |           |           |           |           | Jika isteri/suami bekerja<br>Where wife/husband is working |            |         |           |           |           |           |           |           |           |           |
|                             |  |                          | B<br>RM  | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM  | KA10<br>RM | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM |
| 9401 - 9450                 | 1309   | 1241                     | 1219   | 1196    | 1176      | 1156      | 1136      | 1116      | 1096      | 1076      | 1056      | 1036      | 1309   | 1286       | 1264    | 1241      | 1219      | 1196      | 1176      | 1156      | 1136      | 1116      | 1096      |
| 9451 - 9500                 | 1322   | 1255                     | 1232   | 1210    | 1188      | 1168      | 1148      | 1128      | 1108      | 1088      | 1068      | 1048      | 1322   | 1300       | 1277    | 1255      | 1232      | 1210      | 1188      | 1168      | 1148      | 1128      | 1108      |
| 9501 - 9550                 | 1336   | 1268                     | 1246   | 1223    | 1201      | 1180      | 1160      | 1140      | 1120      | 1100      | 1080      | 1060      | 1336   | 1313       | 1291    | 1268      | 1246      | 1223      | 1201      | 1180      | 1160      | 1140      | 1120      |
| 9551 - 9600                 | 1349   | 1282                     | 1259   | 1237    | 1214      | 1192      | 1172      | 1152      | 1132      | 1112      | 1092      | 1072      | 1349   | 1327       | 1304    | 1282      | 1259      | 1237      | 1214      | 1192      | 1172      | 1152      | 1132      |
| 9601 - 9650                 | 1363   | 1295                     | 1273   | 1250    | 1228      | 1205      | 1184      | 1164      | 1144      | 1124      | 1104      | 1084      | 1363   | 1340       | 1318    | 1295      | 1273      | 1250      | 1228      | 1205      | 1184      | 1164      | 1144      |
| 9651 - 9700                 | 1376   | 1309                     | 1286   | 1264    | 1241      | 1219      | 1196      | 1176      | 1156      | 1136      | 1116      | 1096      | 1376   | 1354       | 1331    | 1309      | 1286      | 1264      | 1241      | 1219      | 1196      | 1176      | 1156      |
| 9701 - 9750                 | 1390   | 1322                     | 1300   | 1277    | 1255      | 1232      | 1210      | 1188      | 1168      | 1148      | 1128      | 1108      | 1390   | 1367       | 1345    | 1322      | 1300      | 1277      | 1255      | 1232      | 1210      | 1188      | 1168      |
| 9751 - 9800                 | 1403   | 1336                     | 1313   | 1291    | 1268      | 1246      | 1223      | 1201      | 1180      | 1160      | 1140      | 1120      | 1403   | 1381       | 1358    | 1336      | 1313      | 1291      | 1268      | 1246      | 1223      | 1201      | 1180      |
| 9801 - 9850                 | 1417   | 1349                     | 1327   | 1304    | 1282      | 1259      | 1237      | 1214      | 1192      | 1172      | 1152      | 1132      | 1417   | 1394       | 1372    | 1349      | 1327      | 1304      | 1282      | 1259      | 1237      | 1214      | 1192      |
| 9851 - 9900                 | 1430   | 1363                     | 1340   | 1318    | 1295      | 1273      | 1250      | 1228      | 1205      | 1184      | 1164      | 1144      | 1430   | 1408       | 1385    | 1363      | 1340      | 1318      | 1295      | 1273      | 1250      | 1228      | 1205      |
| 9901 - 9950                 | 1444   | 1376                     | 1354   | 1331    | 1309      | 1286      | 1264      | 1241      | 1219      | 1196      | 1176      | 1156      | 1444   | 1421       | 1399    | 1376      | 1354      | 1331      | 1309      | 1286      | 1264      | 1241      | 1219      |
| 9951 - 10000                | 1457   | 1390                     | 1367   | 1345    | 1322      | 1300      | 1277      | 1255      | 1232      | 1210      | 1188      | 1168      | 1457   | 1435       | 1412    | 1390      | 1367      | 1345      | 1322      | 1300      | 1277      | 1255      | 1232      |
| 10001 - 10050               | 1471   | 1403                     | 1381   | 1358    | 1336      | 1313      | 1291      | 1268      | 1246      | 1223      | 1201      | 1180      | 1471   | 1448       | 1426    | 1403      | 1381      | 1358      | 1336      | 1313      | 1291      | 1268      | 1246      |
| 10051 - 10100               | 1484   | 1417                     | 1394   | 1372    | 1349      | 1327      | 1304      | 1282      | 1259      | 1237      | 1214      | 1192      | 1484   | 1462       | 1439    | 1417      | 1394      | 1372      | 1349      | 1327      | 1304      | 1282      | 1259      |
| 10101 - 10150               | 1498   | 1430                     | 1408   | 1385    | 1363      | 1340      | 1318      | 1295      | 1273      | 1250      | 1228      | 1205      | 1498   | 1475       | 1453    | 1430      | 1408      | 1385      | 1363      | 1340      | 1318      | 1295      | 1273      |
| 10151 - 10200               | 1511   | 1444                     | 1421   | 1399    | 1376      | 1354      | 1331      | 1309      | 1286      | 1264      | 1241      | 1219      | 1511   | 1489       | 1466    | 1444      | 1421      | 1399      | 1376      | 1354      | 1331      | 1309      | 1286      |
| 10201 - 10250               | 1525   | 1457                     | 1435   | 1412    | 1390      | 1367      | 1345      | 1322      | 1300      | 1277      | 1255      | 1232      | 1525   | 1502       | 1480    | 1457      | 1435      | 1412      | 1390      | 1367      | 1345      | 1322      | 1300      |
| 10251 - 10300               | 1538   | 1471                     | 1448   | 1426    | 1403      | 1381      | 1358      | 1336      | 1313      | 1291      | 1268      | 1246      | 1538   | 1516       | 1493    | 1471      | 1448      | 1426      | 1403      | 1381      | 1358      | 1336      | 1313      |
| 10301 - 10350               | 1552   | 1484                     | 1462   | 1439    | 1417      | 1394      | 1372      | 1349      | 1327      | 1304      | 1282      | 1259      | 1552   | 1529       | 1507    | 1484      | 1462      | 1439      | 1417      | 1394      | 1372      | 1349      | 1327      |
| 10351 - 10400               | 1565   | 1498                     | 1475   | 1453    | 1430      | 1408      | 1385      | 1363      | 1340      | 1318      | 1295      | 1273      | 1565   | 1543       | 1520    | 1498      | 1475      | 1453      | 1430      | 1408      | 1385      | 1363      | 1340      |

|               |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 10401 - 10450 | 1579 | 1511 | 1489 | 1466 | 1444 | 1421 | 1399 | 1376 | 1354 | 1331 | 1309 | 1286 | 1579 | 1556 | 1534 | 1511 | 1489 | 1466 | 1444 | 1421 | 1399 | 1376 | 1354 |
| 10451 - 10500 | 1592 | 1525 | 1502 | 1480 | 1457 | 1435 | 1412 | 1390 | 1367 | 1345 | 1322 | 1300 | 1592 | 1570 | 1547 | 1525 | 1502 | 1480 | 1457 | 1435 | 1412 | 1390 | 1367 |
| 10501 - 10550 | 1606 | 1538 | 1516 | 1493 | 1471 | 1448 | 1426 | 1403 | 1381 | 1358 | 1336 | 1313 | 1606 | 1583 | 1561 | 1538 | 1516 | 1493 | 1471 | 1448 | 1426 | 1403 | 1381 |
| 10551 - 10600 | 1619 | 1552 | 1529 | 1507 | 1484 | 1462 | 1439 | 1417 | 1394 | 1372 | 1349 | 1327 | 1619 | 1597 | 1574 | 1552 | 1529 | 1507 | 1484 | 1462 | 1439 | 1417 | 1394 |
| 10601 - 10650 | 1633 | 1565 | 1543 | 1520 | 1498 | 1475 | 1453 | 1430 | 1408 | 1385 | 1363 | 1340 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 | 1498 | 1475 | 1453 | 1430 | 1408 |
| 10651 - 10700 | 1646 | 1579 | 1556 | 1534 | 1511 | 1489 | 1466 | 1444 | 1421 | 1399 | 1376 | 1354 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 | 1511 | 1489 | 1466 | 1444 | 1421 |
| 10701 - 10750 | 1660 | 1592 | 1570 | 1547 | 1525 | 1502 | 1480 | 1457 | 1435 | 1412 | 1390 | 1367 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 | 1525 | 1502 | 1480 | 1457 | 1435 |
| 10751 - 10800 | 1673 | 1606 | 1583 | 1561 | 1538 | 1516 | 1493 | 1471 | 1448 | 1426 | 1403 | 1381 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 | 1538 | 1516 | 1493 | 1471 | 1448 |
| 10801 - 10850 | 1687 | 1619 | 1597 | 1574 | 1552 | 1529 | 1507 | 1484 | 1462 | 1439 | 1417 | 1394 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 | 1552 | 1529 | 1507 | 1484 | 1462 |
| 10851 - 10900 | 1700 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 | 1498 | 1475 | 1453 | 1430 | 1408 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 | 1498 | 1475 |
| 10901 - 10950 | 1714 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 | 1511 | 1489 | 1466 | 1444 | 1421 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 | 1511 | 1489 |
| 10951 - 11000 | 1727 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 | 1525 | 1502 | 1480 | 1457 | 1435 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 | 1525 | 1502 |
| 11001 - 11050 | 1741 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 | 1538 | 1516 | 1493 | 1471 | 1448 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 | 1538 | 1516 |
| 11051 - 11100 | 1754 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 | 1552 | 1529 | 1507 | 1484 | 1462 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 | 1552 | 1529 |
| 11101 - 11150 | 1768 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 | 1498 | 1475 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 |
| 11151 - 11200 | 1781 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 | 1511 | 1489 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 |
| 11201 - 11250 | 1795 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 | 1525 | 1502 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 |
| 11251 - 11300 | 1808 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 | 1538 | 1516 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 |
| 11301 - 11350 | 1822 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 | 1552 | 1529 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 |
| 11351 - 11400 | 1835 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 |
| 11401 - 11450 | 1849 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 |
| 11451 - 11500 | 1862 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 |
| 11501 - 11550 | 1876 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 |
| 11551 - 11600 | 1889 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 |
| 11601 - 11650 | 1903 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 |
| 11651 - 11700 | 1916 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 |
| 11701 - 11750 | 1930 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 |
| 11751 - 11800 | 1943 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 |
| 11801 - 11850 | 1957 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 |
| 11851 - 11900 | 1970 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 |
| 11901 - 11950 | 1984 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 |
| 11951 - 12000 | 1997 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 |
| 12001 - 12050 | 2011 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 |
| 12051 - 12100 | 2024 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 |
| 12101 - 12150 | 2038 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 |
| 12151 - 12200 | 2051 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 |
| 12201 - 12250 | 2065 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 |
| 12251 - 12300 | 2078 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 |
| 12301 - 12350 | 2092 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 2092 | 2069 | 2047 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 |
| 12351 - 12400 | 2105 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 2105 | 2083 | 2060 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 |
| 12401 - 12450 | 2119 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 2119 | 2096 | 2074 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 |
| 12451 - 12500 | 2132 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 2132 | 2110 | 2087 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 |
| 12501 - 12550 | 2146 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 2146 | 2123 | 2101 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 |

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

B = Bujang

KA1 = Berkahwin dan mempunyai 1 orang anak

KA2 = Berkahwin dan mempunyai 2 orang anak

KA3 = Berkahwin dan mempunyai 3 orang anak

KA4 = Berkahwin dan mempunyai 4 orang anak

KA5 = Berkahwin dan mempunyai 5 orang anak

Single Person

Married, with 1 child

Married, with 2 children

Married, with 3 children

Married, with 4 children

Married, with 5 children

K = Kahwin

KA6 = Berkahwin dan mempunyai 6 orang anak

KA7 = Berkahwin dan mempunyai 7 orang anak

KA8 = Berkahwin dan mempunyai 8 orang anak

KA9 = Berkahwin dan mempunyai 9 orang anak

KA10 = Berkahwin dan mempunyai 10 orang anak

Married

Married, with 6 children

Married, with 7 children

Married, with 8 children

Married, with 9 children

Married, with 10 children

| Jumlah<br>Saraan<br>Bulanan<br><br>Total<br>Monthly<br>Remuneration<br><br>RM | <b>POTONGAN CUKAI BULANAN<br/>MONTHLY TAX DEDUCTIONS</b> |  |         |           |           |           |           |           |           |           |           |           |  |         |           |           |           |           |           |           |           |           |           |
|---|--|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|   | Kategori<br>1<br>Category<br>1                           | Kategori 2<br>Category 2   |         |           |           |           |           |           |           |           |           |           | Kategori 3<br>Category 3                                   |         |           |           |           |           |           |           |           |           |           |
|   |  | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |         |           |           |           |           |           |           |           |           |           | Jika isteri/suami bekerja<br>Where wife/husband is working |         |           |           |           |           |           |           |           |           |           |
|   |  | B<br>RM  | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM | KA10<br>RM   | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM |
| 12551 - 12600   | 2159   | 2092   | 2069    | 2047      | 2024      | 2002      | 1979      | 1957      | 1934      | 1912      | 1889      | 1867      | 2159   | 2137    | 2114      | 2092      | 2069      | 2047      | 2024      | 2002      | 1979      | 1957      | 1934      |
| 12601 - 12650   | 2173   | 2105   | 2083    | 2060      | 2038      | 2015      | 1993      | 1970      | 1948      | 1925      | 1903      | 1880      | 2173   | 2150    | 2128      | 2105      | 2083      | 2060      | 2038      | 2015      | 1993      | 1970      | 1948      |
| 12651 - 12700   | 2186   | 2119   | 2096    | 2074      | 2051      | 2029      | 2006      | 1984      | 1961      | 1939      | 1916      | 1894      | 2186   | 2164    | 2141      | 2119      | 2096      | 2074      | 2051      | 2029      | 2006      | 1984      | 1961      |
| 12701 - 12750   | 2200   | 2132   | 2110    | 2087      | 2065      | 2042      | 2020      | 1997      | 1975      | 1952      | 1930      | 1907      | 2200   | 2177    | 2155      | 2132      | 2110      | 2087      | 2065      | 2042      | 2020      | 1997      | 1975      |
| 12751 - 12800   | 2213   | 2146   | 2123    | 2101      | 2078      | 2056      | 2033      | 2011      | 1988      | 1966      | 1943      | 1921      | 2213   | 2191    | 2168      | 2146      | 2123      | 2101      | 2078      | 2056      | 2033      | 2011      | 1988      |
| 12801 - 12850   | 2227   | 2159   | 2137    | 2114      | 2092      | 2069      | 2047      | 2024      | 2002      | 1979      | 1957      | 1934      | 2227   | 2204    | 2182      | 2159      | 2137      | 2114      | 2092      | 2069      | 2047      | 2024      | 2002      |
| 12851 - 12900   | 2240   | 2173   | 2150    | 2128      | 2105      | 2083      | 2060      | 2038      | 2015      | 1993      | 1970      | 1948      | 2240   | 2218    | 2195      | 2173      | 2150      | 2128      | 2105      | 2083      | 2060      | 2038      | 2015      |
| 12901 - 12950   | 2254   | 2186   | 2164    | 2141      | 2119      | 2096      | 2074      | 2051      | 2029      | 2006      | 1984      | 1961      | 2254   | 2231    | 2209      | 2186      | 2164      | 2141      | 2119      | 2096      | 2074      | 2051      | 2029      |
| 12951 - 13000   | 2267   | 2200   | 2177    | 2155      | 2132      | 2110      | 2087      | 2065      | 2042      | 2020      | 1997      | 1975      | 2267   | 2245    | 2222      | 2200      | 2177      | 2155      | 2132      | 2110      | 2087      | 2065      | 2042      |
| 13001 - 13050   | 2281   | 2213   | 2191    | 2168      | 2146      | 2123      | 2101      | 2078      | 2056      | 2033      | 2011      | 1988      | 2281   | 2258    | 2236      | 2213      | 2191      | 2168      | 2146      | 2123      | 2101      | 2078      | 2056      |
| 13051 - 13100   | 2294   | 2227   | 2204    | 2182      | 2159      | 2137      | 2114      | 2092      | 2069      | 2047      | 2024      | 2002      | 2294   | 2272    | 2249      | 2227      | 2204      | 2182      | 2159      | 2137      | 2114      | 2092      | 2069      |
| 13101 - 13150   | 2308   | 2240   | 2218    | 2195      | 2173      | 2150      | 2128      | 2105      | 2083      | 2060      | 2038      | 2015      | 2308   | 2285    | 2263      | 2240      | 2218      | 2195      | 2173      | 2150      | 2128      | 2105      | 2083      |
| 13151 - 13200   | 2321   | 2254   | 2231    | 2209      | 2186      | 2164      | 2141      | 2119      | 2096      | 2074      | 2051      | 2029      | 2321   | 2299    | 2276      | 2254      | 2231      | 2209      | 2186      | 2164      | 2141      | 2119      | 2096      |
| 13201 - 13250   | 2335   | 2267   | 2245    | 2222      | 2200      | 2177      | 2155      | 2132      | 2110      | 2087      | 2065      | 2042      | 2335   | 2312    | 2290      | 2267      | 2245      | 2222      | 2200      | 2177      | 2155      | 2132      | 2110      |
| 13251 - 13300   | 2348   | 2281   | 2258    | 2236      | 2213      | 2191      | 2168      | 2146      | 2123      | 2101      | 2078      | 2056      | 2348   | 2326    | 2303      | 2281      | 2258      | 2236      | 2213      | 2191      | 2168      | 2146      | 2123      |
| 13301 - 13350   | 2362   | 2294   | 2272    | 2249      | 2227      | 2204      | 2182      | 2159      | 2137      | 2114      | 2092      | 2069      | 2362   | 2339    | 2317      | 2294      | 2272      | 2249      | 2227      | 2204      | 2182      | 2159      | 2137      |
| 13351 - 13400   | 2375   | 2308   | 2285    | 2263      | 2240      | 2218      | 2195      | 2173      | 2150      | 2128      | 2105      | 2083      | 2375   | 2353    | 2330      | 2308      | 2285      | 2263      | 2240      | 2218      | 2195      | 2173      | 2150      |
| 13401 - 13450   | 2389   | 2321   | 2299    | 2276      | 2254      | 2231      | 2209      | 2186      | 2164      | 2141      | 2119      | 2096      | 2389   | 2366    | 2344      | 2321      | 2299      | 2276      | 2254      | 2231      | 2209      | 2186      | 2164      |
| 13451 - 13500   | 2402   | 2335   | 2312    | 2290      | 2267      | 2245      | 2222      | 2200      | 2177      | 2155      | 2132      | 2110      | 2402   | 2380    | 2357      | 2335      | 2312      | 2290      | 2267      | 2245      | 2222      | 2200      | 2177      |
| 13501 - 13550   | 2416   | 2348   | 2326    | 2303      | 2281      | 2258      | 2236      | 2213      | 2191      | 2168      | 2146      | 2123      | 2416   | 2393    | 2371      | 2348      | 2326      | 2303      | 2281      | 2258      | 2236      | 2213      | 2191      |



|               |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 13551 - 13600 | 2429 | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 | 2227 | 2204 | 2182 | 2159 | 2137 | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 | 2227 | 2204 |
| 13601 - 13650 | 2443 | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 | 2240 | 2218 | 2195 | 2173 | 2150 | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 | 2240 | 2218 |
| 13651 - 13700 | 2456 | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 | 2254 | 2231 | 2209 | 2186 | 2164 | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 | 2254 | 2231 |
| 13701 - 13750 | 2470 | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 | 2267 | 2245 | 2222 | 2200 | 2177 | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 | 2267 | 2245 |
| 13751 - 13800 | 2483 | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 | 2281 | 2258 | 2236 | 2213 | 2191 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 | 2281 | 2258 |
| 13801 - 13850 | 2497 | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 | 2227 | 2204 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2294 | 2272 |
| 13851 - 13900 | 2510 | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 | 2240 | 2218 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2308 | 2285 |
| 13901 - 13950 | 2524 | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 | 2254 | 2231 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2321 | 2299 |
| 13951 - 14000 | 2537 | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 | 2267 | 2245 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2335 | 2312 |
| 14001 - 14050 | 2551 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 | 2281 | 2258 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2348 | 2326 |
| 14051 - 14100 | 2564 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2294 | 2272 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2362 | 2339 |
| 14101 - 14150 | 2578 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2308 | 2285 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2375 | 2353 |
| 14151 - 14200 | 2591 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2321 | 2299 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2389 | 2366 |
| 14201 - 14250 | 2605 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2335 | 2312 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2402 | 2380 |
| 14251 - 14300 | 2618 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2348 | 2326 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 |
| 14301 - 14350 | 2632 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2362 | 2339 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 |
| 14351 - 14400 | 2645 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2375 | 2353 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 |
| 14401 - 14450 | 2659 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2389 | 2366 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 |
| 14451 - 14500 | 2672 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2402 | 2380 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 |
| 14501 - 14550 | 2686 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 |
| 14551 - 14600 | 2699 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 |
| 14601 - 14650 | 2713 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 |
| 14651 - 14700 | 2726 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 |
| 14701 - 14750 | 2740 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 |
| 14751 - 14800 | 2753 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 |
| 14801 - 14850 | 2767 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 |
| 14851 - 14900 | 2780 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 |
| 14901 - 14950 | 2794 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 |
| 14951 - 15000 | 2807 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 |
| 15001 - 15050 | 2821 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 |
| 15051 - 15100 | 2834 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 |
| 15101 - 15150 | 2848 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 |
| 15151 - 15200 | 2861 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 |
| 15201 - 15250 | 2875 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 |
| 15251 - 15300 | 2888 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 |
| 15301 - 15350 | 2902 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 |
| 15351 - 15400 | 2915 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2915 | 2893 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 |
| 15401 - 15450 | 2929 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2929 | 2906 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 |
| 15451 - 15500 | 2942 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2942 | 2920 | 2897 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 |
| 15501 - 15550 | 2956 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2956 | 2933 | 2911 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 |
| 15551 - 15600 | 2969 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2969 | 2947 | 2924 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 |
| 15601 - 15650 | 2983 | 2915 | 2893 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2983 | 2960 | 2938 | 2915 | 2893 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 |
| 15651 - 15700 | 2996 | 2929 | 2906 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2996 | 2974 | 2951 | 2929 | 2906 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 |

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

|  |                          |  |                           |
|--|--------------------------|--|---------------------------|
| B = Bujang                                 | Single Person            | K = Kahwin                                   | Married                   |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child    | KA6 = Berkahwin dan mempunyai 6 orang anak   | Married, with 6 children  |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak   | Married, with 7 children  |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak   | Married, with 8 children  |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak   | Married, with 9 children  |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah<br>Saraan<br>Bulanan | POTONGAN CUKAI BULANAN<br>MONTHLY TAX DEDUCTIONS |                          |  |         |           |           |           |           |           |           |           |           |  |            |         |           |           |           |           |           |           |           |           |
|-----------------------------|--|--------------------------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                             | Total<br>Monthly<br>Remuneration                 | Kategori 1<br>Category 1 | Kategori 2<br>Category 2   |         |           |           |           |           |           |           |           |           | Kategori 3<br>Category 3                                   |            |         |           |           |           |           |           |           |           |           |
|                             |  | RM                       | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |         |           |           |           |           |           |           |           |           | Jika isteri/suami bekerja<br>Where wife/husband is working |            |         |           |           |           |           |           |           |           |           |
|                             |  |                          | B<br>RM  | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM  | KA10<br>RM | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM |
| 15701 - 15750               | 3010   | 2942                     | 2920   | 2897    | 2875      | 2852      | 2830      | 2807      | 2785      | 2762      | 2740      | 2717      | 3010   | 2987       | 2965    | 2942      | 2920      | 2897      | 2875      | 2852      | 2830      | 2807      | 2785      |
| 15751 - 15800               | 3023   | 2956                     | 2933   | 2911    | 2888      | 2866      | 2843      | 2821      | 2798      | 2776      | 2753      | 2731      | 3023   | 3001       | 2978    | 2956      | 2933      | 2911      | 2888      | 2866      | 2843      | 2821      | 2798      |
| 15801 - 15850               | 3037   | 2969                     | 2947   | 2924    | 2902      | 2879      | 2857      | 2834      | 2812      | 2789      | 2767      | 2744      | 3037   | 3014       | 2992    | 2969      | 2947      | 2924      | 2902      | 2879      | 2857      | 2834      | 2812      |
| 15851 - 15900               | 3050   | 2983                     | 2960   | 2938    | 2915      | 2893      | 2870      | 2848      | 2825      | 2803      | 2780      | 2758      | 3050   | 3028       | 3005    | 2983      | 2960      | 2938      | 2915      | 2893      | 2870      | 2848      | 2825      |
| 15901 - 15950               | 3064   | 2996                     | 2974   | 2951    | 2929      | 2906      | 2884      | 2861      | 2839      | 2816      | 2794      | 2771      | 3064   | 3041       | 3019    | 2996      | 2974      | 2951      | 2929      | 2906      | 2884      | 2861      | 2839      |
| 15951 - 16000               | 3077   | 3010                     | 2987   | 2965    | 2942      | 2920      | 2897      | 2875      | 2852      | 2830      | 2807      | 2785      | 3077   | 3055       | 3032    | 3010      | 2987      | 2965      | 2942      | 2920      | 2897      | 2875      | 2852      |
| 16001 - 16050               | 3091   | 3023                     | 3001   | 2978    | 2956      | 2933      | 2911      | 2888      | 2866      | 2843      | 2821      | 2798      | 3091   | 3068       | 3046    | 3023      | 3001      | 2978      | 2956      | 2933      | 2911      | 2888      | 2866      |
| 16051 - 16100               | 3104   | 3037                     | 3014   | 2992    | 2969      | 2947      | 2924      | 2902      | 2879      | 2857      | 2834      | 2812      | 3104   | 3082       | 3059    | 3037      | 3014      | 2992      | 2969      | 2947      | 2924      | 2902      | 2879      |
| 16101 - 16150               | 3118   | 3050                     | 3028   | 3005    | 2983      | 2960      | 2938      | 2915      | 2893      | 2870      | 2848      | 2825      | 3118   | 3095       | 3073    | 3050      | 3028      | 3005      | 2983      | 2960      | 2938      | 2915      | 2893      |
| 16151 - 16200               | 3131   | 3064                     | 3041   | 3019    | 2996      | 2974      | 2951      | 2929      | 2906      | 2884      | 2861      | 2839      | 3131   | 3109       | 3086    | 3064      | 3041      | 3019      | 2996      | 2974      | 2951      | 2929      | 2906      |
| 16201 - 16250               | 3145   | 3077                     | 3055   | 3032    | 3010      | 2987      | 2965      | 2942      | 2920      | 2897      | 2875      | 2852      | 3145   | 3122       | 3100    | 3077      | 3055      | 3032      | 3010      | 2987      | 2965      | 2942      | 2920      |
| 16251 - 16300               | 3158   | 3091                     | 3068   | 3046    | 3023      | 3001      | 2978      | 2956      | 2933      | 2911      | 2888      | 2866      | 3158   | 3136       | 3113    | 3091      | 3068      | 3046      | 3023      | 3001      | 2978      | 2956      | 2933      |
| 16301 - 16350               | 3172   | 3104                     | 3082   | 3059    | 3037      | 3014      | 2992      | 2969      | 2947      | 2924      | 2902      | 2879      | 3172   | 3149       | 3127    | 3104      | 3082      | 3059      | 3037      | 3014      | 2992      | 2969      | 2947      |
| 16351 - 16400               | 3185   | 3118                     | 3095   | 3073    | 3050      | 3028      | 3005      | 2983      | 2960      | 2938      | 2915      | 2893      | 3185   | 3163       | 3140    | 3118      | 3095      | 3073      | 3050      | 3028      | 3005      | 2983      | 2960      |
| 16401 - 16450               | 3199   | 3131                     | 3109   | 3086    | 3064      | 3041      | 3019      | 2996      | 2974      | 2951      | 2929      | 2906      | 3199   | 3176       | 3154    | 3131      | 3109      | 3086      | 3064      | 3041      | 3019      | 2996      | 2974      |
| 16451 - 16500               | 3212   | 3145                     | 3122   | 3100    | 3077      | 3055      | 3032      | 3010      | 2987      | 2965      | 2942      | 2920      | 3212   | 3190       | 3167    | 3145      | 3122      | 3100      | 3077      | 3055      | 3032      | 3010      | 2987      |
| 16501 - 16550               | 3226   | 3158                     | 3136   | 3113    | 3091      | 3068      | 3046      | 3023      | 3001      | 2978      | 2956      | 2933      | 3226   | 3203       | 3181    | 3158      | 3136      | 3113      | 3091      | 3068      | 3046      | 3023      | 3001      |
| 16551 - 16600               | 3239   | 3172                     | 3149   | 3127    | 3104      | 3082      | 3059      | 3037      | 3014      | 2992      | 2969      | 2947      | 3239   | 3217       | 3194    | 3172      | 3149      | 3127      | 3104      | 3082      | 3059      | 3037      | 3014      |
| 16601 - 16650               | 3253   | 3185                     | 3163   | 3140    | 3118      | 3095      | 3073      | 3050      | 3028      | 3005      | 2983      | 2960      | 3253   | 3230       | 3208    | 3185      | 3163      | 3140      | 3118      | 3095      | 3073      | 3050      | 3028      |
| 16651 - 16700               | 3266   | 3199                     | 3176   | 3154    | 3131      | 3109      | 3086      | 3064      | 3041      | 3019      | 2996      | 2974      | 3266   | 3244       | 3221    | 3199      | 3176      | 3154      | 3131      | 3109      | 3086      | 3064      | 3041      |

|               |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 16701 - 16750 | 3280 | 3212 | 3190 | 3167 | 3145 | 3122 | 3100 | 3077 | 3055 | 3032 | 3010 | 2987 | 3280 | 3257 | 3235 | 3212 | 3190 | 3167 | 3145 | 3122 | 3100 | 3077 | 3055 |
| 16751 - 16800 | 3293 | 3226 | 3203 | 3181 | 3158 | 3136 | 3113 | 3091 | 3068 | 3046 | 3023 | 3001 | 3293 | 3271 | 3248 | 3226 | 3203 | 3181 | 3158 | 3136 | 3113 | 3091 | 3068 |
| 16801 - 16850 | 3307 | 3239 | 3217 | 3194 | 3172 | 3149 | 3127 | 3104 | 3082 | 3059 | 3037 | 3014 | 3307 | 3284 | 3262 | 3239 | 3217 | 3194 | 3172 | 3149 | 3127 | 3104 | 3082 |
| 16851 - 16900 | 3320 | 3253 | 3230 | 3208 | 3185 | 3163 | 3140 | 3118 | 3095 | 3073 | 3050 | 3028 | 3320 | 3298 | 3275 | 3253 | 3230 | 3208 | 3185 | 3163 | 3140 | 3118 | 3095 |
| 16901 - 16950 | 3334 | 3266 | 3244 | 3221 | 3199 | 3176 | 3154 | 3131 | 3109 | 3086 | 3064 | 3041 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 | 3199 | 3176 | 3154 | 3131 | 3109 |
| 16951 - 17000 | 3347 | 3280 | 3257 | 3235 | 3212 | 3190 | 3167 | 3145 | 3122 | 3100 | 3077 | 3055 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 | 3212 | 3190 | 3167 | 3145 | 3122 |
| 17001 - 17050 | 3361 | 3293 | 3271 | 3248 | 3226 | 3203 | 3181 | 3158 | 3136 | 3113 | 3091 | 3068 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 | 3226 | 3203 | 3181 | 3158 | 3136 |
| 17051 - 17100 | 3374 | 3307 | 3284 | 3262 | 3239 | 3217 | 3194 | 3172 | 3149 | 3127 | 3104 | 3082 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 | 3239 | 3217 | 3194 | 3172 | 3149 |
| 17101 - 17150 | 3388 | 3320 | 3298 | 3275 | 3253 | 3230 | 3208 | 3185 | 3163 | 3140 | 3118 | 3095 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 | 3253 | 3230 | 3208 | 3185 | 3163 |
| 17151 - 17200 | 3401 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 | 3199 | 3176 | 3154 | 3131 | 3109 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 | 3199 | 3176 |
| 17201 - 17250 | 3415 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 | 3212 | 3190 | 3167 | 3145 | 3122 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 | 3212 | 3190 |
| 17251 - 17300 | 3428 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 | 3226 | 3203 | 3181 | 3158 | 3136 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 | 3226 | 3203 |
| 17301 - 17350 | 3442 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 | 3239 | 3217 | 3194 | 3172 | 3149 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 | 3239 | 3217 |
| 17351 - 17400 | 3455 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 | 3253 | 3230 | 3208 | 3185 | 3163 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 | 3253 | 3230 |
| 17401 - 17450 | 3469 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 | 3199 | 3176 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 |
| 17451 - 17500 | 3482 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 | 3212 | 3190 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 |
| 17501 - 17550 | 3496 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 | 3226 | 3203 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 |
| 17551 - 17600 | 3509 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 | 3239 | 3217 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 |
| 17601 - 17650 | 3523 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 | 3253 | 3230 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 |
| 17651 - 17700 | 3536 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 |
| 17701 - 17750 | 3550 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 |
| 17751 - 17800 | 3563 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 |
| 17801 - 17850 | 3577 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 |
| 17851 - 17900 | 3590 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 |
| 17901 - 17950 | 3604 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 |
| 17951 - 18000 | 3617 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 |
| 18001 - 18050 | 3631 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 |
| 18051 - 18100 | 3644 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 |
| 18101 - 18150 | 3658 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 |
| 18151 - 18200 | 3671 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 |
| 18201 - 18250 | 3685 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 |
| 18251 - 18300 | 3698 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 |
| 18301 - 18350 | 3712 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 |
| 18351 - 18400 | 3725 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 |
| 18401 - 18450 | 3739 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 |
| 18451 - 18500 | 3752 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 |
| 18501 - 18550 | 3766 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3766 | 3743 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 |
| 18551 - 18600 | 3779 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3779 | 3757 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 |
| 18601 - 18650 | 3793 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3793 | 3770 | 3748 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 |
| 18651 - 18700 | 3806 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3806 | 3784 | 3761 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 |
| 18701 - 18750 | 3820 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3820 | 3797 | 3775 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 |
| 18751 - 18800 | 3833 | 3766 | 3743 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3833 | 3811 | 3788 | 3766 | 3743 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 |
| 18801 - 18850 | 3847 | 3779 | 3757 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3847 | 3824 | 3802 | 3779 | 3757 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 |

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

|  |                          |  |                           |
|--|--------------------------|--|---------------------------|
| B = Bujang                                 | Single Person            | K = Kahwin                                   | Married                   |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child    | KA6 = Berkahwin dan mempunyai 6 orang anak   | Married, with 6 children  |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak   | Married, with 7 children  |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak   | Married, with 8 children  |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak   | Married, with 9 children  |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah<br>Saraan<br>Bulanan | POTONGAN CUKAI BULANAN<br>MONTHLY TAX DEDUCTIONS |  |         |           |           |           |           |           |           |           |           |           |  |         |           |           |           |           |           |           |           |           |           |
|-----------------------------|--|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                             | Kategori<br>1                                    | Kategori 2<br>Category 2   |         |           |           |           |           |           |           |           |           |           | Kategori 3<br>Category 3                                   |         |           |           |           |           |           |           |           |           |           |
|                             | Total<br>Monthly<br>Remuneration                 | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |         |           |           |           |           |           |           |           |           |           | Jika isteri/suami bekerja<br>Where wife/husband is working |         |           |           |           |           |           |           |           |           |           |
|                             | RM   | B<br>RM  | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM | KA10<br>RM   | K<br>RM | KA1<br>RM | KA2<br>RM | KA3<br>RM | KA4<br>RM | KA5<br>RM | KA6<br>RM | KA7<br>RM | KA8<br>RM | KA9<br>RM |
| 18851 - 18900               | 3860   | 3793   | 3770    | 3748      | 3725      | 3703      | 3680      | 3658      | 3635      | 3613      | 3590      | 3568      | 3860   | 3838    | 3815      | 3793      | 3770      | 3748      | 3725      | 3703      | 3680      | 3658      | 3635      |
| 18901 - 18950               | 3874   | 3806   | 3784    | 3761      | 3739      | 3716      | 3694      | 3671      | 3649      | 3626      | 3604      | 3581      | 3874   | 3851    | 3829      | 3806      | 3784      | 3761      | 3739      | 3716      | 3694      | 3671      | 3649      |
| 18951 - 19000               | 3887   | 3820   | 3797    | 3775      | 3752      | 3730      | 3707      | 3685      | 3662      | 3640      | 3617      | 3595      | 3887   | 3865    | 3842      | 3820      | 3797      | 3775      | 3752      | 3730      | 3707      | 3685      | 3662      |
| 19001 - 19050               | 3901   | 3833   | 3811    | 3788      | 3766      | 3743      | 3721      | 3698      | 3676      | 3653      | 3631      | 3608      | 3901   | 3878    | 3856      | 3833      | 3811      | 3788      | 3766      | 3743      | 3721      | 3698      | 3676      |
| 19051 - 19100               | 3914   | 3847   | 3824    | 3802      | 3779      | 3757      | 3734      | 3712      | 3689      | 3667      | 3644      | 3622      | 3914   | 3892    | 3869      | 3847      | 3824      | 3802      | 3779      | 3757      | 3734      | 3712      | 3689      |
| 19101 - 19150               | 3928   | 3860   | 3838    | 3815      | 3793      | 3770      | 3748      | 3725      | 3703      | 3680      | 3658      | 3635      | 3928   | 3905    | 3883      | 3860      | 3838      | 3815      | 3793      | 3770      | 3748      | 3725      | 3703      |
| 19151 - 19200               | 3941   | 3874   | 3851    | 3829      | 3806      | 3784      | 3761      | 3739      | 3716      | 3694      | 3671      | 3649      | 3941   | 3919    | 3896      | 3874      | 3851      | 3829      | 3806      | 3784      | 3761      | 3739      | 3716      |
| 19201 - 19250               | 3955   | 3887   | 3865    | 3842      | 3820      | 3797      | 3775      | 3752      | 3730      | 3707      | 3685      | 3662      | 3955   | 3932    | 3910      | 3887      | 3865      | 3842      | 3820      | 3797      | 3775      | 3752      | 3730      |
| 19251 - 19300               | 3968   | 3901   | 3878    | 3856      | 3833      | 3811      | 3788      | 3766      | 3743      | 3721      | 3698      | 3676      | 3968   | 3946    | 3923      | 3901      | 3878      | 3856      | 3833      | 3811      | 3788      | 3766      | 3743      |
| 19301 - 19350               | 3982   | 3914   | 3892    | 3869      | 3847      | 3824      | 3802      | 3779      | 3757      | 3734      | 3712      | 3689      | 3982   | 3959    | 3937      | 3914      | 3892      | 3869      | 3847      | 3824      | 3802      | 3779      | 3757      |
| 19351 - 19400               | 3995   | 3928   | 3905    | 3883      | 3860      | 3838      | 3815      | 3793      | 3770      | 3748      | 3725      | 3703      | 3995   | 3973    | 3950      | 3928      | 3905      | 3883      | 3860      | 3838      | 3815      | 3793      | 3770      |
| 19401 - 19450               | 4009   | 3941   | 3919    | 3896      | 3874      | 3851      | 3829      | 3806      | 3784      | 3761      | 3739      | 3716      | 4009   | 3986    | 3964      | 3941      | 3919      | 3896      | 3874      | 3851      | 3829      | 3806      | 3784      |
| 19451 - 19500               | 4022   | 3955   | 3932    | 3910      | 3887      | 3865      | 3842      | 3820      | 3797      | 3775      | 3752      | 3730      | 4022   | 4000    | 3977      | 3955      | 3932      | 3910      | 3887      | 3865      | 3842      | 3820      | 3797      |
| 19501 - 19550               | 4036   | 3968   | 3946    | 3923      | 3901      | 3878      | 3856      | 3833      | 3811      | 3788      | 3766      | 3743      | 4036   | 4013    | 3991      | 3968      | 3946      | 3923      | 3901      | 3878      | 3856      | 3833      | 3811      |
| 19551 - 19600               | 4049   | 3982   | 3959    | 3937      | 3914      | 3892      | 3869      | 3847      | 3824      | 3802      | 3779      | 3757      | 4049   | 4027    | 4004      | 3982      | 3959      | 3937      | 3914      | 3892      | 3869      | 3847      | 3824      |
| 19601 - 19650               | 4063   | 3995   | 3973    | 3950      | 3928      | 3905      | 3883      | 3860      | 3838      | 3815      | 3793      | 3770      | 4063   | 4040    | 4018      | 3995      | 3973      | 3950      | 3928      | 3905      | 3883      | 3860      | 3838      |
| 19651 - 19700               | 4076   | 4009   | 3986    | 3964      | 3941      | 3919      | 3896      | 3874      | 3851      | 3829      | 3806      | 3784      | 4076   | 4054    | 4031      | 4009      | 3986      | 3964      | 3941      | 3919      | 3896      | 3874      | 3851      |
| 19701 - 19750               | 4090   | 4022   | 4000    | 3977      | 3955      | 3932      | 3910      | 3887      | 3865      | 3842      | 3820      | 3797      | 4090   | 4067    | 4045      | 4022      | 4000      | 3977      | 3955      | 3932      | 3910      | 3887      | 3865      |
| 19751 - 19800               | 4103   | 4036   | 4013    | 3991      | 3968      | 3946      | 3923      | 3901      | 3878      | 3856      | 3833      | 3811      | 4103   | 4081    | 4058      | 4036      | 4013      | 3991      | 3968      | 3946      | 3923      | 3901      | 3878      |
| 19801 - 19850               | 4117   | 4049   | 4027    | 4004      | 3982      | 3959      | 3937      | 3914      | 3892      | 3869      | 3847      | 3824      | 4117   | 4094    | 4072      | 4049      | 4027      | 4004      | 3982      | 3959      | 3937      | 3914      | 3892      |

|               |  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 19851 - 19900 | 4130   | 4063 | 4040 | 4018 | 3995 | 3973 | 3950 | 3928 | 3905 | 3883 | 3860 | 3838 | 4130 | 4108 | 4085 | 4063 | 4040 | 4018 | 3995 | 3973 | 3950 | 3928 | 3905 |
| 19901 - 19950 | 4144   | 4076 | 4054 | 4031 | 4009 | 3986 | 3964 | 3941 | 3919 | 3896 | 3874 | 3851 | 4144 | 4121 | 4099 | 4076 | 4054 | 4031 | 4009 | 3986 | 3964 | 3941 | 3919 |
| 19951 - 20000 | 4157   | 4090 | 4067 | 4045 | 4022 | 4000 | 3977 | 3955 | 3932 | 3910 | 3887 | 3865 | 4157 | 4135 | 4112 | 4090 | 4067 | 4045 | 4022 | 4000 | 3977 | 3955 | 3932 |
| 20001 - 20050 | 4171   | 4103 | 4081 | 4058 | 4036 | 4013 | 3991 | 3968 | 3946 | 3923 | 3901 | 3878 | 4171 | 4148 | 4126 | 4103 | 4081 | 4058 | 4036 | 4013 | 3991 | 3968 | 3946 |
| 20051 - 20100 | 4184   | 4117 | 4094 | 4072 | 4049 | 4027 | 4004 | 3982 | 3959 | 3937 | 3914 | 3892 | 4184 | 4162 | 4139 | 4117 | 4094 | 4072 | 4049 | 4027 | 4004 | 3982 | 3959 |
| 20101 - 20150 | 4198   | 4130 | 4108 | 4085 | 4063 | 4040 | 4018 | 3995 | 3973 | 3950 | 3928 | 3905 | 4198 | 4175 | 4153 | 4130 | 4108 | 4085 | 4063 | 4040 | 4018 | 3995 | 3973 |
| 20151 - 20200 | 4211   | 4144 | 4121 | 4099 | 4076 | 4054 | 4031 | 4009 | 3986 | 3964 | 3941 | 3919 | 4211 | 4189 | 4166 | 4144 | 4121 | 4099 | 4076 | 4054 | 4031 | 4009 | 3986 |
| 20201 - 20250 | 4225   | 4157 | 4135 | 4112 | 4090 | 4067 | 4045 | 4022 | 4000 | 3977 | 3955 | 3932 | 4225 | 4202 | 4180 | 4157 | 4135 | 4112 | 4090 | 4067 | 4045 | 4022 | 4000 |
| 20251 - 20300 | 4238   | 4171 | 4148 | 4126 | 4103 | 4081 | 4058 | 4036 | 4013 | 3991 | 3968 | 3946 | 4238 | 4216 | 4193 | 4171 | 4148 | 4126 | 4103 | 4081 | 4058 | 4036 | 4013 |
| 20301 - 20350 | 4252   | 4184 | 4162 | 4139 | 4117 | 4094 | 4072 | 4049 | 4027 | 4004 | 3982 | 3959 | 4252 | 4229 | 4207 | 4184 | 4162 | 4139 | 4117 | 4094 | 4072 | 4049 | 4027 |
| 20351 - 20400 | 4265   | 4198 | 4175 | 4153 | 4130 | 4108 | 4085 | 4063 | 4040 | 4018 | 3995 | 3973 | 4265 | 4243 | 4220 | 4198 | 4175 | 4153 | 4130 | 4108 | 4085 | 4063 | 4040 |
| 20401 - 20450 | 4279   | 4211 | 4189 | 4166 | 4144 | 4121 | 4099 | 4076 | 4054 | 4031 | 4009 | 3986 | 4279 | 4256 | 4234 | 4211 | 4189 | 4166 | 4144 | 4121 | 4099 | 4076 | 4054 |
| 20451 - 20500 | 4292   | 4225 | 4202 | 4180 | 4157 | 4135 | 4112 | 4090 | 4067 | 4045 | 4022 | 4000 | 4292 | 4270 | 4247 | 4225 | 4202 | 4180 | 4157 | 4135 | 4112 | 4090 | 4067 |
| 20501 - 20550 | 4306   | 4238 | 4216 | 4193 | 4171 | 4148 | 4126 | 4103 | 4081 | 4058 | 4036 | 4013 | 4306 | 4283 | 4261 | 4238 | 4216 | 4193 | 4171 | 4148 | 4126 | 4103 | 4081 |
| 20551 - 20600 | 4319   | 4252 | 4229 | 4207 | 4184 | 4162 | 4139 | 4117 | 4094 | 4072 | 4049 | 4027 | 4319 | 4297 | 4274 | 4252 | 4229 | 4207 | 4184 | 4162 | 4139 | 4117 | 4094 |
| 20601 - 20650 | 4333   | 4265 | 4243 | 4220 | 4198 | 4175 | 4153 | 4130 | 4108 | 4085 | 4063 | 4040 | 4333 | 4310 | 4288 | 4265 | 4243 | 4220 | 4198 | 4175 | 4153 | 4130 | 4108 |
| 20651 - 20700 | 4346   | 4279 | 4256 | 4234 | 4211 | 4189 | 4166 | 4144 | 4121 | 4099 | 4076 | 4054 | 4346 | 4324 | 4301 | 4279 | 4256 | 4234 | 4211 | 4189 | 4166 | 4144 | 4121 |
| 20701 - 20750 | 4360   | 4292 | 4270 | 4247 | 4225 | 4202 | 4180 | 4157 | 4135 | 4112 | 4090 | 4067 | 4360 | 4337 | 4315 | 4292 | 4270 | 4247 | 4225 | 4202 | 4180 | 4157 | 4135 |
| 20751 - 20800 | 4373   | 4306 | 4283 | 4261 | 4238 | 4216 | 4193 | 4171 | 4148 | 4126 | 4103 | 4081 | 4373 | 4351 | 4328 | 4306 | 4283 | 4261 | 4238 | 4216 | 4193 | 4171 | 4148 |
| 20801 - 20850 | 4387   | 4319 | 4297 | 4274 | 4252 | 4229 | 4207 | 4184 | 4162 | 4139 | 4117 | 4094 | 4387 | 4364 | 4342 | 4319 | 4297 | 4274 | 4252 | 4229 | 4207 | 4184 | 4162 |
| 20851 - 20900 | 4400   | 4333 | 4310 | 4288 | 4265 | 4243 | 4220 | 4198 | 4175 | 4153 | 4130 | 4108 | 4400 | 4378 | 4355 | 4333 | 4310 | 4288 | 4265 | 4243 | 4220 | 4198 | 4175 |
| 20901 - 20950 | 4414   | 4346 | 4324 | 4301 | 4279 | 4256 | 4234 | 4211 | 4189 | 4166 | 4144 | 4121 | 4414 | 4391 | 4369 | 4346 | 4324 | 4301 | 4279 | 4256 | 4234 | 4211 | 4189 |
| 20951 - 21000 | 4427   | 4360 | 4337 | 4315 | 4292 | 4270 | 4247 | 4225 | 4202 | 4180 | 4157 | 4135 | 4427 | 4405 | 4382 | 4360 | 4337 | 4315 | 4292 | 4270 | 4247 | 4225 | 4202 |
|               |  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 21001 ke atas | Potongan bulanan ialah amaun yang terpakai RM 21,000 dicampur dua puluh tujuh peratus (27%) bagi setiap ringgit yang melebihi RM 21,000. |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 21001 & above | The monthly deduction shall be the amount applicable to RM 21,000 plus twenty seven percent (27%) of every ringgit exceeding RM 21,000.  |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
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**LEMBAGA HASIL DALAM NEGERI**

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**JADUAL POTONGAN CUKAI BULANAN**  
*SCHEDULE OF MONTHLY TAX DEDUCTIONS*

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**PINDAAN 2009**  
**AMENDMENT 2009**

**POTONGAN ANAK**  
*CHILD DEDUCTION*  
**(11 HINGGA 20 ANAK)**  
*( 11 TO 20 CHILDREN)*

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| Jumlah<br>Saraan<br>Bulanan | POTONGAN CUKAI BULANAN<br>MONTHLY TAX DEDUCTIONS                     |      |      |      |      |      |      |      |      |      |  |      |      |      |      |      |      |      |      |      |      |
|-----------------------------|--|------|------|------|------|------|------|------|------|------|--|------|------|------|------|------|------|------|------|------|------|
|                             | Kategori 2<br>Category 2   |      |      |      |      |      |      |      |      |      | Kategori 3<br>Category 3                                   |      |      |      |      |      |      |      |      |      |      |
|                             | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |      |      |      |      |      |      |      |      |      | Jika isteri/suami bekerja<br>Where wife/husband is working |      |      |      |      |      |      |      |      |      |      |
|                             | Total<br>Monthly<br>Remuneration                                     | KA11 | KA12 | KA13 | KA14 | KA15 | KA16 | KA17 | KA18 | KA19 | KA20   | KA11 | KA12 | KA13 | KA14 | KA15 | KA16 | KA17 | KA18 | KA19 | KA20 |
| RM                          | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   |
| 2101 - 3300                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    |      |
| 3301 - 3350                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 12   | -    | -    | -    | -    | -    | -    | -    | -    | -    |      |
| 3351 - 3400                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 15   | -    | -    | -    | -    | -    | -    | -    | -    | -    |      |
| 3401 - 3450                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 19   | 13   | -    | -    | -    | -    | -    | -    | -    | -    |      |
| 3451 - 3500                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 22   | 16   | 10   | -    | -    | -    | -    | -    | -    | -    |      |
| 3501 - 3550                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 26   | 20   | 14   | -    | -    | -    | -    | -    | -    | -    |      |
| 3551 - 3600                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 29   | 23   | 17   | 12   | -    | -    | -    | -    | -    | -    |      |
| 3601 - 3650                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 33   | 27   | 21   | 15   | -    | -    | -    | -    | -    | -    |      |
| 3651 - 3700                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 36   | 30   | 24   | 19   | 13   | -    | -    | -    | -    | -    |      |
| 3701 - 3750                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 40   | 34   | 28   | 22   | 16   | 10   | -    | -    | -    | -    |      |
| 3751 - 3800                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 43   | 37   | 31   | 26   | 20   | 14   | -    | -    | -    | -    |      |
| 3801 - 3850                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 47   | 41   | 35   | 29   | 23   | 17   | 12   | -    | -    | -    |      |
| 3851 - 3900                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 50   | 44   | 38   | 33   | 27   | 21   | 15   | -    | -    | -    |      |
| 3901 - 3950                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 54   | 48   | 42   | 36   | 30   | 24   | 19   | 13   | -    | -    |      |
| 3951 - 4000                 | -  | -    | -    | -    | -    | -    | -    | -    | -    | -    | 57   | 51   | 45   | 40   | 34   | 28   | 22   | 16   | 10   | -    |      |
| 4001 - 4050                 | 10   | -    | -    | -    | -    | -    | -    | -    | -    | -    | 61   | 55   | 49   | 43   | 37   | 31   | 26   | 20   | 14   | -    |      |
| 4051 - 4100                 | 13   | -    | -    | -    | -    | -    | -    | -    | -    | -    | 64   | 58   | 52   | 47   | 41   | 35   | 29   | 23   | 17   | 12   |      |
| 4101 - 4150                 | 17   | 11   | -    | -    | -    | -    | -    | -    | -    | -    | 68   | 62   | 56   | 50   | 44   | 38   | 33   | 27   | 21   | 15   |      |
| 4151 - 4200                 | 20   | 14   | -    | -    | -    | -    | -    | -    | -    | -    | 71   | 65   | 59   | 54   | 48   | 42   | 36   | 30   | 24   | 19   |      |
| 4201 - 4250                 | 24   | 18   | 12   | -    | -    | -    | -    | -    | -    | -    | 75   | 69   | 63   | 57   | 51   | 45   | 40   | 34   | 28   | 22   |      |

## LEMBAGA HASIL DALAM NEGERI

### JADUAL POTONGAN CUKAI BULANAN *SCHEDULE OF MONTHLY TAX DEDUCTIONS*

**PINDAAN 2009**  
**AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| <b>Jumlah<br/>Saraan<br/>Bulanan</b> | <b>POTONGAN CUKAI BULANAN</b><br><i>MONTHLY TAX DEDUCTIONS</i>                     |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |
|--------------------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                      | <b>Kategori 2</b><br><i>Category 2</i>   |            |            |            |            |            |            |            |            |            | <b>Kategori 3</b><br><i>Category 3</i>                                   |            |            |            |            |            |            |            |            |            |
|                                      | <b>Jika isteri/suami tidak bekerja</b><br><i>Where wife/husband is not working</i> |            |            |            |            |            |            |            |            |            | <b>Jika isteri/suami bekerja</b><br><i>Where wife/husband is working</i> |            |            |            |            |            |            |            |            |            |
|                                      | <b>RM</b>  | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM | KA20<br>RM   | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM |
| 4251 - 4300                          | 27   | 21         | 16         | 10         | -          | -          | -          | -          | -          | -          | 78   | 72         | 66         | 61         | 55         | 49         | 43         | 37         | 31         | 26         |
| 4301 - 4350                          | 31   | 25         | 19         | 13         | -          | -          | -          | -          | -          | -          | 82   | 76         | 70         | 64         | 58         | 52         | 47         | 41         | 35         | 29         |
| 4351 - 4400                          | 34   | 28         | 23         | 17         | 11         | -          | -          | -          | -          | -          | 85   | 79         | 73         | 68         | 62         | 56         | 50         | 44         | 38         | 33         |
| 4401 - 4450                          | 38   | 32         | 26         | 20         | 14         | -          | -          | -          | -          | -          | 89   | 83         | 77         | 71         | 65         | 59         | 54         | 48         | 42         | 36         |
| 4451 - 4500                          | 41   | 35         | 30         | 24         | 18         | 12         | -          | -          | -          | -          | 92   | 86         | 80         | 75         | 69         | 63         | 57         | 51         | 45         | 40         |
| 4501 - 4550                          | 45   | 39         | 33         | 27         | 21         | 16         | 10         | -          | -          | -          | 130  | 90         | 84         | 78         | 72         | 66         | 61         | 55         | 49         | 43         |
| 4551 - 4600                          | 48   | 42         | 37         | 31         | 25         | 19         | 13         | -          | -          | -          | 136  | 93         | 87         | 82         | 76         | 70         | 64         | 58         | 52         | 47         |
| 4601 - 4650                          | 52   | 46         | 40         | 34         | 28         | 23         | 17         | 11         | -          | -          | 142  | 132        | 91         | 85         | 79         | 73         | 68         | 62         | 56         | 50         |
| 4651 - 4700                          | 55   | 49         | 44         | 38         | 32         | 26         | 20         | 14         | -          | -          | 148  | 138        | 128        | 89         | 83         | 77         | 71         | 65         | 59         | 54         |
| 4701 - 4750                          | 59   | 53         | 47         | 41         | 35         | 30         | 24         | 18         | 12         | -          | 154  | 144        | 134        | 92         | 86         | 80         | 75         | 69         | 63         | 57         |
| 4751 - 4800                          | 130  | 56         | 51         | 45         | 39         | 33         | 27         | 21         | 16         | 10         | 160  | 150        | 140        | 130        | 90         | 84         | 78         | 72         | 66         | 61         |
| 4801 - 4850                          | 136  | 60         | 54         | 48         | 42         | 37         | 31         | 25         | 19         | 13         | 166  | 156        | 146        | 136        | 93         | 87         | 82         | 76         | 70         | 64         |
| 4851 - 4900                          | 142  | 132        | 58         | 52         | 46         | 40         | 34         | 28         | 23         | 17         | 172  | 162        | 152        | 142        | 132        | 91         | 85         | 79         | 73         | 68         |
| 4901 - 4950                          | 148  | 138        | 128        | 55         | 49         | 44         | 38         | 32         | 26         | 20         | 178  | 168        | 158        | 148        | 138        | 128        | 89         | 83         | 77         | 71         |
| 4951 - 5000                          | 154  | 144        | 134        | 59         | 53         | 47         | 41         | 35         | 30         | 24         | 184  | 174        | 164        | 154        | 144        | 134        | 92         | 86         | 80         | 75         |
| 5001 - 5050                          | 160  | 150        | 140        | 130        | 56         | 51         | 45         | 39         | 33         | 27         | 190  | 180        | 170        | 160        | 150        | 140        | 130        | 90         | 84         | 78         |
| 5051 - 5100                          | 166  | 156        | 146        | 136        | 60         | 54         | 48         | 42         | 37         | 31         | 196  | 186        | 176        | 166        | 156        | 146        | 136        | 93         | 87         | 82         |
| 5101 - 5150                          | 172  | 162        | 152        | 142        | 132        | 58         | 52         | 46         | 40         | 34         | 202  | 192        | 182        | 172        | 162        | 152        | 142        | 132        | 91         | 85         |
| 5151 - 5200                          | 178  | 168        | 158        | 148        | 138        | 128        | 55         | 49         | 44         | 38         | 208  | 198        | 188        | 178        | 168        | 158        | 148        | 138        | 128        | 89         |
| 5201 - 5250                          | 184  | 174        | 164        | 154        | 144        | 134        | 59         | 53         | 47         | 41         | 214  | 204        | 194        | 184        | 174        | 164        | 154        | 144        | 134        | 92         |
| 5251 - 5300                          | 190  | 180        | 170        | 160        | 150        | 140        | 130        | 56         | 51         | 45         | 220  | 210        | 200        | 190        | 180        | 170        | 160        | 150        | 140        | 130        |
| 5301 - 5350                          | 196  | 186        | 176        | 166        | 156        | 146        | 136        | 60         | 54         | 48         | 226  | 216        | 206        | 196        | 186        | 176        | 166        | 156        | 146        | 136        |
| 5351 - 5400                          | 202  | 192        | 182        | 172        | 162        | 152        | 142        | 132        | 58         | 52         | 232  | 222        | 212        | 202        | 192        | 182        | 172        | 162        | 152        | 142        |
| 5401 - 5450                          | 208  | 198        | 188        | 178        | 168        | 158        | 148        | 138        | 128        | 55         | 238  | 228        | 218        | 208        | 198        | 188        | 178        | 168        | 158        | 148        |
| 5451 - 5500                          | 214  | 204        | 194        | 184        | 174        | 164        | 154        | 144        | 134        | 59         | 244  | 234        | 224        | 214        | 204        | 194        | 184        | 174        | 164        | 154        |
| 5501 - 5550                          | 220  | 210        | 200        | 190        | 180        | 170        | 160        | 150        | 140        | 130        | 250  | 240        | 230        | 220        | 210        | 200        | 190        | 180        | 170        | 160        |



|      |   |      |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|------|---|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 5551 | - | 5600 | 226 | 216 | 206 | 196 | 186 | 176 | 166 | 156 | 146 | 136 | 256 | 246 | 236 | 226 | 216 | 206 | 196 | 186 | 176 | 166 |
| 5601 | - | 5650 | 232 | 222 | 212 | 202 | 192 | 182 | 172 | 162 | 152 | 142 | 262 | 252 | 242 | 232 | 222 | 212 | 202 | 192 | 182 | 172 |
| 5651 | - | 5700 | 238 | 228 | 218 | 208 | 198 | 188 | 178 | 168 | 158 | 148 | 268 | 258 | 248 | 238 | 228 | 218 | 208 | 198 | 188 | 178 |
| 5701 | - | 5750 | 244 | 234 | 224 | 214 | 204 | 194 | 184 | 174 | 164 | 154 | 274 | 264 | 254 | 244 | 234 | 224 | 214 | 204 | 194 | 184 |
| 5751 | - | 5800 | 250 | 240 | 230 | 220 | 210 | 200 | 190 | 180 | 170 | 160 | 282 | 270 | 260 | 250 | 240 | 230 | 220 | 210 | 200 | 190 |
| 5801 | - | 5850 | 256 | 246 | 236 | 226 | 216 | 206 | 196 | 186 | 176 | 166 | 291 | 276 | 266 | 256 | 246 | 236 | 226 | 216 | 206 | 196 |
| 5851 | - | 5900 | 262 | 252 | 242 | 232 | 222 | 212 | 202 | 192 | 182 | 172 | 301 | 285 | 272 | 262 | 252 | 242 | 232 | 222 | 212 | 202 |
| 5901 | - | 5950 | 268 | 258 | 248 | 238 | 228 | 218 | 208 | 198 | 188 | 178 | 310 | 295 | 279 | 268 | 258 | 248 | 238 | 228 | 218 | 208 |
| 5951 | - | 6000 | 274 | 264 | 254 | 244 | 234 | 224 | 214 | 204 | 194 | 184 | 320 | 304 | 288 | 274 | 264 | 254 | 244 | 234 | 224 | 214 |
| 6001 | - | 6050 | 282 | 270 | 260 | 250 | 240 | 230 | 220 | 210 | 200 | 190 | 329 | 314 | 298 | 282 | 270 | 260 | 250 | 240 | 230 | 220 |
| 6051 | - | 6100 | 291 | 276 | 266 | 256 | 246 | 236 | 226 | 216 | 206 | 196 | 339 | 323 | 307 | 291 | 276 | 266 | 256 | 246 | 236 | 226 |
| 6101 | - | 6150 | 301 | 285 | 272 | 262 | 252 | 242 | 232 | 222 | 212 | 202 | 348 | 333 | 317 | 301 | 285 | 272 | 262 | 252 | 242 | 232 |
| 6151 | - | 6200 | 310 | 295 | 279 | 268 | 258 | 248 | 238 | 228 | 218 | 208 | 358 | 342 | 326 | 310 | 295 | 279 | 268 | 258 | 248 | 238 |
| 6201 | - | 6250 | 320 | 304 | 288 | 274 | 264 | 254 | 244 | 234 | 224 | 214 | 367 | 352 | 336 | 320 | 304 | 288 | 274 | 264 | 254 | 244 |
| 6251 | - | 6300 | 329 | 314 | 298 | 282 | 270 | 260 | 250 | 240 | 230 | 220 | 377 | 361 | 345 | 329 | 314 | 298 | 282 | 270 | 260 | 250 |
| 6301 | - | 6350 | 339 | 323 | 307 | 291 | 276 | 266 | 256 | 246 | 236 | 226 | 386 | 371 | 355 | 339 | 323 | 307 | 291 | 276 | 266 | 256 |
| 6351 | - | 6400 | 348 | 333 | 317 | 301 | 285 | 272 | 262 | 252 | 242 | 232 | 396 | 380 | 364 | 348 | 333 | 317 | 301 | 285 | 272 | 262 |
| 6401 | - | 6450 | 358 | 342 | 326 | 310 | 295 | 279 | 268 | 258 | 248 | 238 | 405 | 390 | 374 | 358 | 342 | 326 | 310 | 295 | 279 | 268 |
| 6451 | - | 6500 | 367 | 352 | 336 | 320 | 304 | 288 | 274 | 264 | 254 | 244 | 415 | 399 | 383 | 367 | 352 | 336 | 320 | 304 | 288 | 274 |
| 6501 | - | 6550 | 377 | 361 | 345 | 329 | 314 | 298 | 282 | 270 | 260 | 250 | 424 | 409 | 393 | 377 | 361 | 345 | 329 | 314 | 298 | 282 |
| 6551 | - | 6600 | 386 | 371 | 355 | 339 | 323 | 307 | 291 | 276 | 266 | 256 | 434 | 418 | 402 | 386 | 371 | 355 | 339 | 323 | 307 | 291 |
| 6601 | - | 6650 | 396 | 380 | 364 | 348 | 333 | 317 | 301 | 285 | 272 | 262 | 443 | 428 | 412 | 396 | 380 | 364 | 348 | 333 | 317 | 301 |
| 6651 | - | 6700 | 405 | 390 | 374 | 358 | 342 | 326 | 310 | 295 | 279 | 268 | 453 | 437 | 421 | 405 | 390 | 374 | 358 | 342 | 326 | 310 |
| 6701 | - | 6750 | 415 | 399 | 383 | 367 | 352 | 336 | 320 | 304 | 288 | 274 | 462 | 447 | 431 | 415 | 399 | 383 | 367 | 352 | 336 | 320 |
| 6751 | - | 6800 | 424 | 409 | 393 | 377 | 361 | 345 | 329 | 314 | 298 | 282 | 472 | 456 | 440 | 424 | 409 | 393 | 377 | 361 | 345 | 329 |
| 6801 | - | 6850 | 434 | 418 | 402 | 386 | 371 | 355 | 339 | 323 | 307 | 291 | 481 | 466 | 450 | 434 | 418 | 402 | 386 | 371 | 355 | 339 |
| 6851 | - | 6900 | 443 | 428 | 412 | 396 | 380 | 364 | 348 | 333 | 317 | 301 | 491 | 475 | 459 | 443 | 428 | 412 | 396 | 380 | 364 | 348 |
| 6901 | - | 6950 | 453 | 437 | 421 | 405 | 390 | 374 | 358 | 342 | 326 | 310 | 500 | 485 | 469 | 453 | 437 | 421 | 405 | 390 | 374 | 358 |
| 6951 | - | 7000 | 462 | 447 | 431 | 415 | 399 | 383 | 367 | 352 | 336 | 320 | 510 | 494 | 478 | 462 | 447 | 431 | 415 | 399 | 383 | 367 |
| 7001 | - | 7050 | 472 | 456 | 440 | 424 | 409 | 393 | 377 | 361 | 345 | 329 | 519 | 504 | 488 | 472 | 456 | 440 | 424 | 409 | 393 | 377 |
| 7051 | - | 7100 | 481 | 466 | 450 | 434 | 418 | 402 | 386 | 371 | 355 | 339 | 529 | 513 | 497 | 481 | 466 | 450 | 434 | 418 | 402 | 386 |
| 7101 | - | 7150 | 491 | 475 | 459 | 443 | 428 | 412 | 396 | 380 | 364 | 348 | 538 | 523 | 507 | 491 | 475 | 459 | 443 | 428 | 412 | 396 |
| 7151 | - | 7200 | 500 | 485 | 469 | 453 | 437 | 421 | 405 | 390 | 374 | 358 | 548 | 532 | 516 | 500 | 485 | 469 | 453 | 437 | 421 | 405 |
| 7201 | - | 7250 | 510 | 494 | 478 | 462 | 447 | 431 | 415 | 399 | 383 | 367 | 557 | 542 | 526 | 510 | 494 | 478 | 462 | 447 | 431 | 415 |
| 7251 | - | 7300 | 519 | 504 | 488 | 472 | 456 | 440 | 424 | 409 | 393 | 377 | 567 | 551 | 535 | 519 | 504 | 488 | 472 | 456 | 440 | 424 |
| 7301 | - | 7350 | 529 | 513 | 497 | 481 | 466 | 450 | 434 | 418 | 402 | 386 | 576 | 561 | 545 | 529 | 513 | 497 | 481 | 466 | 450 | 434 |
| 7351 | - | 7400 | 538 | 523 | 507 | 491 | 475 | 459 | 443 | 428 | 412 | 396 | 586 | 570 | 554 | 538 | 523 | 507 | 491 | 475 | 459 | 443 |

## LEMBAGA HASIL DALAM NEGERI

### JADUAL POTONGAN CUKAI BULANAN *SCHEDULE OF MONTHLY TAX DEDUCTIONS*

**PINDAAN 2009**  
**AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| <b>Jumlah<br/>Saraan<br/>Bulanan</b> | <b>POTONGAN CUKAI BULANAN</b><br><i>MONTHLY TAX DEDUCTIONS</i>                     |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |
|--------------------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                      | <b>Kategori 2</b><br><i>Category 2</i>   |            |            |            |            |            |            |            |            |            | <b>Kategori 3</b><br><i>Category 3</i>                                   |            |            |            |            |            |            |            |            |            |
|                                      | <b>Jika isteri/suami tidak bekerja</b><br><i>Where wife/husband is not working</i> |            |            |            |            |            |            |            |            |            | <b>Jika isteri/suami bekerja</b><br><i>Where wife/husband is working</i> |            |            |            |            |            |            |            |            |            |
|                                      | <b>RM</b>  | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM | KA20<br>RM   | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM |
| 7401 - 7450                          | 548  | 532        | 516        | 500        | 485        | 469        | 453        | 437        | 421        | 405        | 596  | 580        | 564        | 548        | 532        | 516        | 500        | 485        | 469        | 453        |
| 7451 - 7500                          | 557  | 542        | 526        | 510        | 494        | 478        | 462        | 447        | 431        | 415        | 608  | 589        | 573        | 557        | 542        | 526        | 510        | 494        | 478        | 462        |
| 7501 - 7550                          | 567  | 551        | 535        | 519        | 504        | 488        | 472        | 456        | 440        | 424        | 620  | 600        | 583        | 567        | 551        | 535        | 519        | 504        | 488        | 472        |
| 7551 - 7600                          | 576  | 561        | 545        | 529        | 513        | 497        | 481        | 466        | 450        | 434        | 632  | 612        | 592        | 576        | 561        | 545        | 529        | 513        | 497        | 481        |
| 7601 - 7650                          | 586  | 570        | 554        | 538        | 523        | 507        | 491        | 475        | 459        | 443        | 644  | 624        | 604        | 586        | 570        | 554        | 538        | 523        | 507        | 491        |
| 7651 - 7700                          | 596  | 580        | 564        | 548        | 532        | 516        | 500        | 485        | 469        | 453        | 656  | 636        | 616        | 596        | 580        | 564        | 548        | 532        | 516        | 500        |
| 7701 - 7750                          | 608  | 589        | 573        | 557        | 542        | 526        | 510        | 494        | 478        | 462        | 668  | 648        | 628        | 608        | 589        | 573        | 557        | 542        | 526        | 510        |
| 7751 - 7800                          | 620  | 600        | 583        | 567        | 551        | 535        | 519        | 504        | 488        | 472        | 680  | 660        | 640        | 620        | 600        | 583        | 567        | 551        | 535        | 519        |
| 7801 - 7850                          | 632  | 612        | 592        | 576        | 561        | 545        | 529        | 513        | 497        | 481        | 692  | 672        | 652        | 632        | 612        | 592        | 576        | 561        | 545        | 529        |
| 7851 - 7900                          | 644  | 624        | 604        | 586        | 570        | 554        | 538        | 523        | 507        | 491        | 704  | 684        | 664        | 644        | 624        | 604        | 586        | 570        | 554        | 538        |
| 7901 - 7950                          | 656  | 636        | 616        | 596        | 580        | 564        | 548        | 532        | 516        | 500        | 716  | 696        | 676        | 656        | 636        | 616        | 596        | 580        | 564        | 548        |
| 7951 - 8000                          | 668  | 648        | 628        | 608        | 589        | 573        | 557        | 542        | 526        | 510        | 728  | 708        | 688        | 668        | 648        | 628        | 608        | 589        | 573        | 557        |
| 8001 - 8050                          | 680  | 660        | 640        | 620        | 600        | 583        | 567        | 551        | 535        | 519        | 740  | 720        | 700        | 680        | 660        | 640        | 620        | 600        | 583        | 567        |
| 8051 - 8100                          | 692  | 672        | 652        | 632        | 612        | 592        | 576        | 561        | 545        | 529        | 752  | 732        | 712        | 692        | 672        | 652        | 632        | 612        | 592        | 576        |
| 8101 - 8150                          | 704  | 684        | 664        | 644        | 624        | 604        | 586        | 570        | 554        | 538        | 764  | 744        | 724        | 704        | 684        | 664        | 644        | 624        | 604        | 586        |
| 8151 - 8200                          | 716  | 696        | 676        | 656        | 636        | 616        | 596        | 580        | 564        | 548        | 776  | 756        | 736        | 716        | 696        | 676        | 656        | 636        | 616        | 596        |
| 8201 - 8250                          | 728  | 708        | 688        | 668        | 648        | 628        | 608        | 589        | 573        | 557        | 788  | 768        | 748        | 728        | 708        | 688        | 668        | 648        | 628        | 608        |
| 8251 - 8300                          | 740  | 720        | 700        | 680        | 660        | 640        | 620        | 600        | 583        | 567        | 800  | 780        | 760        | 740        | 720        | 700        | 680        | 660        | 640        | 620        |
| 8301 - 8350                          | 752  | 732        | 712        | 692        | 672        | 652        | 632        | 612        | 592        | 576        | 812  | 792        | 772        | 752        | 732        | 712        | 692        | 672        | 652        | 632        |
| 8351 - 8400                          | 764  | 744        | 724        | 704        | 684        | 664        | 644        | 624        | 604        | 586        | 824  | 804        | 784        | 764        | 744        | 724        | 704        | 684        | 664        | 644        |
| 8401 - 8450                          | 776  | 756        | 736        | 716        | 696        | 676        | 656        | 636        | 616        | 596        | 836  | 816        | 796        | 776        | 756        | 736        | 716        | 696        | 676        | 656        |
| 8451 - 8500                          | 788  | 768        | 748        | 728        | 708        | 688        | 668        | 648        | 628        | 608        | 848  | 828        | 808        | 788        | 768        | 748        | 728        | 708        | 688        | 668        |
| 8501 - 8550                          | 800  | 780        | 760        | 740        | 720        | 700        | 680        | 660        | 640        | 620        | 860  | 840        | 820        | 800        | 780        | 760        | 740        | 720        | 700        | 680        |
| 8551 - 8600                          | 812  | 792        | 772        | 752        | 732        | 712        | 692        | 672        | 652        | 632        | 872  | 852        | 832        | 812        | 792        | 772        | 752        | 732        | 712        | 692        |
| 8601 - 8650                          | 824  | 804        | 784        | 764        | 744        | 724        | 704        | 684        | 664        | 644        | 884  | 864        | 844        | 824        | 804        | 784        | 764        | 744        | 724        | 704        |
| 8651 - 8700                          | 836  | 816        | 796        | 776        | 756        | 736        | 716        | 696        | 676        | 656        | 896  | 876        | 856        | 836        | 816        | 796        | 776        | 756        | 736        | 716        |

|       |   |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------|---|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 8701  | - | 8750  | 848  | 828  | 808  | 788  | 768  | 748  | 728  | 708  | 688  | 668  | 908  | 888  | 868  | 848  | 828  | 808  | 788  | 768  | 748  | 728  |
| 8751  | - | 8800  | 860  | 840  | 820  | 800  | 780  | 760  | 740  | 720  | 700  | 680  | 920  | 900  | 880  | 860  | 840  | 820  | 800  | 780  | 760  | 740  |
| 8801  | - | 8850  | 872  | 852  | 832  | 812  | 792  | 772  | 752  | 732  | 712  | 692  | 932  | 912  | 892  | 872  | 852  | 832  | 812  | 792  | 772  | 752  |
| 8851  | - | 8900  | 884  | 864  | 844  | 824  | 804  | 784  | 764  | 744  | 724  | 704  | 944  | 924  | 904  | 884  | 864  | 844  | 824  | 804  | 784  | 764  |
| 8901  | - | 8950  | 896  | 876  | 856  | 836  | 816  | 796  | 776  | 756  | 736  | 716  | 956  | 936  | 916  | 896  | 876  | 856  | 836  | 816  | 796  | 776  |
| 8951  | - | 9000  | 908  | 888  | 868  | 848  | 828  | 808  | 788  | 768  | 748  | 728  | 968  | 948  | 928  | 908  | 888  | 868  | 848  | 828  | 808  | 788  |
| 9001  | - | 9050  | 920  | 900  | 880  | 860  | 840  | 820  | 800  | 780  | 760  | 740  | 980  | 960  | 940  | 920  | 900  | 880  | 860  | 840  | 820  | 800  |
| 9051  | - | 9100  | 932  | 912  | 892  | 872  | 852  | 832  | 812  | 792  | 772  | 752  | 992  | 972  | 952  | 932  | 912  | 892  | 872  | 852  | 832  | 812  |
| 9101  | - | 9150  | 944  | 924  | 904  | 884  | 864  | 844  | 824  | 804  | 784  | 764  | 1004 | 984  | 964  | 944  | 924  | 904  | 884  | 864  | 844  | 824  |
| 9151  | - | 9200  | 956  | 936  | 916  | 896  | 876  | 856  | 836  | 816  | 796  | 776  | 1016 | 996  | 976  | 956  | 936  | 916  | 896  | 876  | 856  | 836  |
| 9201  | - | 9250  | 968  | 948  | 928  | 908  | 888  | 868  | 848  | 828  | 808  | 788  | 1028 | 1008 | 988  | 968  | 948  | 928  | 908  | 888  | 868  | 848  |
| 9251  | - | 9300  | 980  | 960  | 940  | 920  | 900  | 880  | 860  | 840  | 820  | 800  | 1040 | 1020 | 1000 | 980  | 960  | 940  | 920  | 900  | 880  | 860  |
| 9301  | - | 9350  | 992  | 972  | 952  | 932  | 912  | 892  | 872  | 852  | 832  | 812  | 1052 | 1032 | 1012 | 992  | 972  | 952  | 932  | 912  | 892  | 872  |
| 9351  | - | 9400  | 1004 | 984  | 964  | 944  | 924  | 904  | 884  | 864  | 844  | 824  | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 944  | 924  | 904  | 884  |
| 9401  | - | 9450  | 1016 | 996  | 976  | 956  | 936  | 916  | 896  | 876  | 856  | 836  | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 956  | 936  | 916  | 896  |
| 9451  | - | 9500  | 1028 | 1008 | 988  | 968  | 948  | 928  | 908  | 888  | 868  | 848  | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 948  | 928  | 908  |
| 9501  | - | 9550  | 1040 | 1020 | 1000 | 980  | 960  | 940  | 920  | 900  | 880  | 860  | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 960  | 940  | 920  |
| 9551  | - | 9600  | 1052 | 1032 | 1012 | 992  | 972  | 952  | 932  | 912  | 892  | 872  | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 972  | 952  | 932  |
| 9601  | - | 9650  | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 944  | 924  | 904  | 884  | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 944  |
| 9651  | - | 9700  | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 956  | 936  | 916  | 896  | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 956  |
| 9701  | - | 9750  | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 948  | 928  | 908  | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 968  |
| 9751  | - | 9800  | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 960  | 940  | 920  | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  |
| 9801  | - | 9850  | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 972  | 952  | 932  | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  |
| 9851  | - | 9900  | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 984  | 964  | 944  | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 |
| 9901  | - | 9950  | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 996  | 976  | 956  | 1196 | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 |
| 9951  | - | 10000 | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1008 | 988  | 968  | 1210 | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 |
| 10001 | - | 10050 | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1020 | 1000 | 980  | 1223 | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 |
| 10051 | - | 10100 | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1032 | 1012 | 992  | 1237 | 1214 | 1192 | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 |
| 10101 | - | 10150 | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1044 | 1024 | 1004 | 1250 | 1228 | 1205 | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 |
| 10151 | - | 10200 | 1196 | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 | 1056 | 1036 | 1016 | 1264 | 1241 | 1219 | 1196 | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 |
| 10201 | - | 10250 | 1210 | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 | 1068 | 1048 | 1028 | 1277 | 1255 | 1232 | 1210 | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 |
| 10251 | - | 10300 | 1223 | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 | 1080 | 1060 | 1040 | 1291 | 1268 | 1246 | 1223 | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 |
| 10301 | - | 10350 | 1237 | 1214 | 1192 | 1172 | 1152 | 1132 | 1112 | 1092 | 1072 | 1052 | 1304 | 1282 | 1259 | 1237 | 1214 | 1192 | 1172 | 1152 | 1132 | 1112 |
| 10351 | - | 10400 | 1250 | 1228 | 1205 | 1184 | 1164 | 1144 | 1124 | 1104 | 1084 | 1064 | 1318 | 1295 | 1273 | 1250 | 1228 | 1205 | 1184 | 1164 | 1144 | 1124 |
| 10401 | - | 10450 | 1264 | 1241 | 1219 | 1196 | 1176 | 1156 | 1136 | 1116 | 1096 | 1076 | 1331 | 1309 | 1286 | 1264 | 1241 | 1219 | 1196 | 1176 | 1156 | 1136 |
| 10451 | - | 10500 | 1277 | 1255 | 1232 | 1210 | 1188 | 1168 | 1148 | 1128 | 1108 | 1088 | 1345 | 1322 | 1300 | 1277 | 1255 | 1232 | 1210 | 1188 | 1168 | 1148 |
| 10501 | - | 10550 | 1291 | 1268 | 1246 | 1223 | 1201 | 1180 | 1160 | 1140 | 1120 | 1100 | 1358 | 1336 | 1313 | 1291 | 1268 | 1246 | 1223 | 1201 | 1180 | 1160 |

# LEMBAGA HASIL DALAM NEGERI

## JADUAL POTONGAN CUKAI BULANAN SCHEDULE OF MONTHLY TAX DEDUCTIONS

**PINDAAN 2009  
AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| Jumlah<br>Saraan<br>Bulanan | POTONGAN CUKAI BULANAN<br>MONTHLY TAX DEDUCTIONS                     |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |
|-----------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                             | Kategori 2<br>Category 2   |            |            |            |            |            |            |            |            |            | Kategori 3<br>Category 3                                   |            |            |            |            |            |            |            |            |            |
|                             | Jika isteri/suami tidak bekerja<br>Where wife/husband is not working |            |            |            |            |            |            |            |            |            | Jika isteri/suami bekerja<br>Where wife/husband is working |            |            |            |            |            |            |            |            |            |
|                             | RM   | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM | KA20<br>RM   | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM |
| 10551 - 10600               | 1304   | 1282       | 1259       | 1237       | 1214       | 1192       | 1172       | 1152       | 1132       | 1112       | 1372   | 1349       | 1327       | 1304       | 1282       | 1259       | 1237       | 1214       | 1192       | 1172       |
| 10601 - 10650               | 1318   | 1295       | 1273       | 1250       | 1228       | 1205       | 1184       | 1164       | 1144       | 1124       | 1385   | 1363       | 1340       | 1318       | 1295       | 1273       | 1250       | 1228       | 1205       | 1184       |
| 10651 - 10700               | 1331   | 1309       | 1286       | 1264       | 1241       | 1219       | 1196       | 1176       | 1156       | 1136       | 1399   | 1376       | 1354       | 1331       | 1309       | 1286       | 1264       | 1241       | 1219       | 1196       |
| 10701 - 10750               | 1345   | 1322       | 1300       | 1277       | 1255       | 1232       | 1210       | 1188       | 1168       | 1148       | 1412   | 1390       | 1367       | 1345       | 1322       | 1300       | 1277       | 1255       | 1232       | 1210       |
| 10751 - 10800               | 1358   | 1336       | 1313       | 1291       | 1268       | 1246       | 1223       | 1201       | 1180       | 1160       | 1426   | 1403       | 1381       | 1358       | 1336       | 1313       | 1291       | 1268       | 1246       | 1223       |
| 10801 - 10850               | 1372   | 1349       | 1327       | 1304       | 1282       | 1259       | 1237       | 1214       | 1192       | 1172       | 1439   | 1417       | 1394       | 1372       | 1349       | 1327       | 1304       | 1282       | 1259       | 1237       |
| 10851 - 10900               | 1385   | 1363       | 1340       | 1318       | 1295       | 1273       | 1250       | 1228       | 1205       | 1184       | 1453   | 1430       | 1408       | 1385       | 1363       | 1340       | 1318       | 1295       | 1273       | 1250       |
| 10901 - 10950               | 1399   | 1376       | 1354       | 1331       | 1309       | 1286       | 1264       | 1241       | 1219       | 1196       | 1466   | 1444       | 1421       | 1399       | 1376       | 1354       | 1331       | 1309       | 1286       | 1264       |
| 10951 - 11000               | 1412   | 1390       | 1367       | 1345       | 1322       | 1300       | 1277       | 1255       | 1232       | 1210       | 1480   | 1457       | 1435       | 1412       | 1390       | 1367       | 1345       | 1322       | 1300       | 1277       |
| 11001 - 11050               | 1426   | 1403       | 1381       | 1358       | 1336       | 1313       | 1291       | 1268       | 1246       | 1223       | 1493   | 1471       | 1448       | 1426       | 1403       | 1381       | 1358       | 1336       | 1313       | 1291       |
| 11051 - 11100               | 1439   | 1417       | 1394       | 1372       | 1349       | 1327       | 1304       | 1282       | 1259       | 1237       | 1507   | 1484       | 1462       | 1439       | 1417       | 1394       | 1372       | 1349       | 1327       | 1304       |
| 11101 - 11150               | 1453   | 1430       | 1408       | 1385       | 1363       | 1340       | 1318       | 1295       | 1273       | 1250       | 1520   | 1498       | 1475       | 1453       | 1430       | 1408       | 1385       | 1363       | 1340       | 1318       |
| 11151 - 11200               | 1466   | 1444       | 1421       | 1399       | 1376       | 1354       | 1331       | 1309       | 1286       | 1264       | 1534   | 1511       | 1489       | 1466       | 1444       | 1421       | 1399       | 1376       | 1354       | 1331       |
| 11201 - 11250               | 1480   | 1457       | 1435       | 1412       | 1390       | 1367       | 1345       | 1322       | 1300       | 1277       | 1547   | 1525       | 1502       | 1480       | 1457       | 1435       | 1412       | 1390       | 1367       | 1345       |
| 11251 - 11300               | 1493   | 1471       | 1448       | 1426       | 1403       | 1381       | 1358       | 1336       | 1313       | 1291       | 1561   | 1538       | 1516       | 1493       | 1471       | 1448       | 1426       | 1403       | 1381       | 1358       |
| 11301 - 11350               | 1507   | 1484       | 1462       | 1439       | 1417       | 1394       | 1372       | 1349       | 1327       | 1304       | 1574   | 1552       | 1529       | 1507       | 1484       | 1462       | 1439       | 1417       | 1394       | 1372       |
| 11351 - 11400               | 1520   | 1498       | 1475       | 1453       | 1430       | 1408       | 1385       | 1363       | 1340       | 1318       | 1588   | 1565       | 1543       | 1520       | 1498       | 1475       | 1453       | 1430       | 1408       | 1385       |
| 11401 - 11450               | 1534   | 1511       | 1489       | 1466       | 1444       | 1421       | 1399       | 1376       | 1354       | 1331       | 1601   | 1579       | 1556       | 1534       | 1511       | 1489       | 1466       | 1444       | 1421       | 1399       |
| 11451 - 11500               | 1547   | 1525       | 1502       | 1480       | 1457       | 1435       | 1412       | 1390       | 1367       | 1345       | 1615   | 1592       | 1570       | 1547       | 1525       | 1502       | 1480       | 1457       | 1435       | 1412       |
| 11501 - 11550               | 1561   | 1538       | 1516       | 1493       | 1471       | 1448       | 1426       | 1403       | 1381       | 1358       | 1628   | 1606       | 1583       | 1561       | 1538       | 1516       | 1493       | 1471       | 1448       | 1426       |
| 11551 - 11600               | 1574   | 1552       | 1529       | 1507       | 1484       | 1462       | 1439       | 1417       | 1394       | 1372       | 1642   | 1619       | 1597       | 1574       | 1552       | 1529       | 1507       | 1484       | 1462       | 1439       |
| 11601 - 11650               | 1588   | 1565       | 1543       | 1520       | 1498       | 1475       | 1453       | 1430       | 1408       | 1385       | 1655   | 1633       | 1610       | 1588       | 1565       | 1543       | 1520       | 1498       | 1475       | 1453       |
| 11651 - 11700               | 1601   | 1579       | 1556       | 1534       | 1511       | 1489       | 1466       | 1444       | 1421       | 1399       | 1669   | 1646       | 1624       | 1601       | 1579       | 1556       | 1534       | 1511       | 1489       | 1466       |
| 11701 - 11750               | 1615   | 1592       | 1570       | 1547       | 1525       | 1502       | 1480       | 1457       | 1435       | 1412       | 1682   | 1660       | 1637       | 1615       | 1592       | 1570       | 1547       | 1525       | 1502       | 1480       |
| 11751 - 11800               | 1628   | 1606       | 1583       | 1561       | 1538       | 1516       | 1493       | 1471       | 1448       | 1426       | 1696   | 1673       | 1651       | 1628       | 1606       | 1583       | 1561       | 1538       | 1516       | 1493       |
| 11801 - 11850               | 1642   | 1619       | 1597       | 1574       | 1552       | 1529       | 1507       | 1484       | 1462       | 1439       | 1709   | 1687       | 1664       | 1642       | 1619       | 1597       | 1574       | 1552       | 1529       | 1507       |

|       |   |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------|---|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 11851 | - | 11900 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 | 1498 | 1475 | 1453 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 |
| 11901 | - | 11950 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 | 1511 | 1489 | 1466 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 |
| 11951 | - | 12000 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 | 1525 | 1502 | 1480 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 |
| 12001 | - | 12050 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 | 1538 | 1516 | 1493 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 |
| 12051 | - | 12100 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 | 1552 | 1529 | 1507 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 |
| 12101 | - | 12150 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1565 | 1543 | 1520 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 |
| 12151 | - | 12200 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1579 | 1556 | 1534 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 |
| 12201 | - | 12250 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1592 | 1570 | 1547 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 |
| 12251 | - | 12300 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1606 | 1583 | 1561 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 |
| 12301 | - | 12350 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1619 | 1597 | 1574 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 |
| 12351 | - | 12400 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1633 | 1610 | 1588 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 |
| 12401 | - | 12450 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1646 | 1624 | 1601 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 |
| 12451 | - | 12500 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1660 | 1637 | 1615 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 |
| 12501 | - | 12550 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1673 | 1651 | 1628 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 |
| 12551 | - | 12600 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1687 | 1664 | 1642 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 |
| 12601 | - | 12650 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1700 | 1678 | 1655 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 |
| 12651 | - | 12700 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 1714 | 1691 | 1669 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 |
| 12701 | - | 12750 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 1727 | 1705 | 1682 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 |
| 12751 | - | 12800 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 1741 | 1718 | 1696 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 |
| 12801 | - | 12850 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 1754 | 1732 | 1709 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 |
| 12851 | - | 12900 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 1768 | 1745 | 1723 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 |
| 12901 | - | 12950 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 1781 | 1759 | 1736 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 |
| 12951 | - | 13000 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 1795 | 1772 | 1750 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 |
| 13001 | - | 13050 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 1808 | 1786 | 1763 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 |
| 13051 | - | 13100 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 1822 | 1799 | 1777 | 2047 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 |
| 13101 | - | 13150 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 1835 | 1813 | 1790 | 2060 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 |
| 13151 | - | 13200 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 1849 | 1826 | 1804 | 2074 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 |
| 13201 | - | 13250 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 1862 | 1840 | 1817 | 2087 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 |
| 13251 | - | 13300 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 1876 | 1853 | 1831 | 2101 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 |
| 13301 | - | 13350 | 2047 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 | 1889 | 1867 | 1844 | 2114 | 2092 | 2069 | 2047 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 |
| 13351 | - | 13400 | 2060 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 | 1903 | 1880 | 1858 | 2128 | 2105 | 2083 | 2060 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 |
| 13401 | - | 13450 | 2074 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 | 1916 | 1894 | 1871 | 2141 | 2119 | 2096 | 2074 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 |
| 13451 | - | 13500 | 2087 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 | 1930 | 1907 | 1885 | 2155 | 2132 | 2110 | 2087 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 |
| 13501 | - | 13550 | 2101 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 | 1943 | 1921 | 1898 | 2168 | 2146 | 2123 | 2101 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 |
| 13551 | - | 13600 | 2114 | 2092 | 2069 | 2047 | 2024 | 2002 | 1979 | 1957 | 1934 | 1912 | 2182 | 2159 | 2137 | 2114 | 2092 | 2069 | 2047 | 2024 | 2002 | 1979 |
| 13601 | - | 13650 | 2128 | 2105 | 2083 | 2060 | 2038 | 2015 | 1993 | 1970 | 1948 | 1925 | 2195 | 2173 | 2150 | 2128 | 2105 | 2083 | 2060 | 2038 | 2015 | 1993 |
| 13651 | - | 13700 | 2141 | 2119 | 2096 | 2074 | 2051 | 2029 | 2006 | 1984 | 1961 | 1939 | 2209 | 2186 | 2164 | 2141 | 2119 | 2096 | 2074 | 2051 | 2029 | 2006 |

## LEMBAGA HASIL DALAM NEGERI

### JADUAL POTONGAN CUKAI BULANAN *SCHEDULE OF MONTHLY TAX DEDUCTIONS*

**PINDAAN 2009**  
**AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| <b>Jumlah<br/>Saraan<br/>Bulanan</b> | <b>POTONGAN CUKAI BULANAN</b><br><i>MONTHLY TAX DEDUCTIONS</i>                     |      |      |      |      |      |      |      |      |      |  |      |      |      |      |      |      |      |      |      |      |
|--------------------------------------|--|------|------|------|------|------|------|------|------|------|--|------|------|------|------|------|------|------|------|------|------|
|                                      | <b>Kategori 2</b><br><i>Category 2</i>   |      |      |      |      |      |      |      |      |      | <b>Kategori 3</b><br><i>Category 3</i>                                   |      |      |      |      |      |      |      |      |      |      |
|                                      | <b>Jika isteri/suami tidak bekerja</b><br><i>Where wife/husband is not working</i> |      |      |      |      |      |      |      |      |      | <b>Jika isteri/suami bekerja</b><br><i>Where wife/husband is working</i> |      |      |      |      |      |      |      |      |      |      |
|                                      | <b>Total<br/>Monthly<br/>Remuneration</b>  | KA11 | KA12 | KA13 | KA14 | KA15 | KA16 | KA17 | KA18 | KA19 | KA20   | KA11 | KA12 | KA13 | KA14 | KA15 | KA16 | KA17 | KA18 | KA19 | KA20 |
| <b>RM</b>                            | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   | RM   |
| 13701 - 13750                        | 2155   | 2132 | 2110 | 2087 | 2065 | 2042 | 2020 | 1997 | 1975 | 1952 | 2222   | 2200 | 2177 | 2155 | 2132 | 2110 | 2087 | 2065 | 2042 | 2020 |      |
| 13751 - 13800                        | 2168   | 2146 | 2123 | 2101 | 2078 | 2056 | 2033 | 2011 | 1988 | 1966 | 2236   | 2213 | 2191 | 2168 | 2146 | 2123 | 2101 | 2078 | 2056 | 2033 |      |
| 13801 - 13850                        | 2182   | 2159 | 2137 | 2114 | 2092 | 2069 | 2047 | 2024 | 2002 | 1979 | 2249   | 2227 | 2204 | 2182 | 2159 | 2137 | 2114 | 2092 | 2069 | 2047 |      |
| 13851 - 13900                        | 2195   | 2173 | 2150 | 2128 | 2105 | 2083 | 2060 | 2038 | 2015 | 1993 | 2263   | 2240 | 2218 | 2195 | 2173 | 2150 | 2128 | 2105 | 2083 | 2060 |      |
| 13901 - 13950                        | 2209   | 2186 | 2164 | 2141 | 2119 | 2096 | 2074 | 2051 | 2029 | 2006 | 2276   | 2254 | 2231 | 2209 | 2186 | 2164 | 2141 | 2119 | 2096 | 2074 |      |
| 13951 - 14000                        | 2222   | 2200 | 2177 | 2155 | 2132 | 2110 | 2087 | 2065 | 2042 | 2020 | 2290   | 2267 | 2245 | 2222 | 2200 | 2177 | 2155 | 2132 | 2110 | 2087 |      |
| 14001 - 14050                        | 2236   | 2213 | 2191 | 2168 | 2146 | 2123 | 2101 | 2078 | 2056 | 2033 | 2303   | 2281 | 2258 | 2236 | 2213 | 2191 | 2168 | 2146 | 2123 | 2101 |      |
| 14051 - 14100                        | 2249   | 2227 | 2204 | 2182 | 2159 | 2137 | 2114 | 2092 | 2069 | 2047 | 2317   | 2294 | 2272 | 2249 | 2227 | 2204 | 2182 | 2159 | 2137 | 2114 |      |
| 14101 - 14150                        | 2263   | 2240 | 2218 | 2195 | 2173 | 2150 | 2128 | 2105 | 2083 | 2060 | 2330   | 2308 | 2285 | 2263 | 2240 | 2218 | 2195 | 2173 | 2150 | 2128 |      |
| 14151 - 14200                        | 2276   | 2254 | 2231 | 2209 | 2186 | 2164 | 2141 | 2119 | 2096 | 2074 | 2344   | 2321 | 2299 | 2276 | 2254 | 2231 | 2209 | 2186 | 2164 | 2141 |      |
| 14201 - 14250                        | 2290   | 2267 | 2245 | 2222 | 2200 | 2177 | 2155 | 2132 | 2110 | 2087 | 2357   | 2335 | 2312 | 2290 | 2267 | 2245 | 2222 | 2200 | 2177 | 2155 |      |
| 14251 - 14300                        | 2303   | 2281 | 2258 | 2236 | 2213 | 2191 | 2168 | 2146 | 2123 | 2101 | 2371   | 2348 | 2326 | 2303 | 2281 | 2258 | 2236 | 2213 | 2191 | 2168 |      |
| 14301 - 14350                        | 2317   | 2294 | 2272 | 2249 | 2227 | 2204 | 2182 | 2159 | 2137 | 2114 | 2384   | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 | 2227 | 2204 | 2182 |      |
| 14351 - 14400                        | 2330   | 2308 | 2285 | 2263 | 2240 | 2218 | 2195 | 2173 | 2150 | 2128 | 2398   | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 | 2240 | 2218 | 2195 |      |
| 14401 - 14450                        | 2344   | 2321 | 2299 | 2276 | 2254 | 2231 | 2209 | 2186 | 2164 | 2141 | 2411   | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 | 2254 | 2231 | 2209 |      |
| 14451 - 14500                        | 2357   | 2335 | 2312 | 2290 | 2267 | 2245 | 2222 | 2200 | 2177 | 2155 | 2425   | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 | 2267 | 2245 | 2222 |      |
| 14501 - 14550                        | 2371   | 2348 | 2326 | 2303 | 2281 | 2258 | 2236 | 2213 | 2191 | 2168 | 2438   | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 | 2281 | 2258 | 2236 |      |
| 14551 - 14600                        | 2384   | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 | 2227 | 2204 | 2182 | 2452   | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 |      |
| 14601 - 14650                        | 2398   | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 | 2240 | 2218 | 2195 | 2465   | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 |      |
| 14651 - 14700                        | 2411   | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 | 2254 | 2231 | 2209 | 2479   | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 |      |
| 14701 - 14750                        | 2425   | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 | 2267 | 2245 | 2222 | 2492   | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 |      |
| 14751 - 14800                        | 2438   | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 | 2281 | 2258 | 2236 | 2506   | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 |      |
| 14801 - 14850                        | 2452   | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2294 | 2272 | 2249 | 2519   | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 |      |
| 14851 - 14900                        | 2465   | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2308 | 2285 | 2263 | 2533   | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 |      |
| 14901 - 14950                        | 2479   | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2321 | 2299 | 2276 | 2546   | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 |      |
| 14951 - 15000                        | 2492   | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2335 | 2312 | 2290 | 2560   | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 |      |

|               |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 15001 - 15050 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2348 | 2326 | 2303 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 |
| 15051 - 15100 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2362 | 2339 | 2317 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 |
| 15101 - 15150 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2375 | 2353 | 2330 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 |
| 15151 - 15200 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2389 | 2366 | 2344 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 |
| 15201 - 15250 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2402 | 2380 | 2357 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 |
| 15251 - 15300 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2416 | 2393 | 2371 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 |
| 15301 - 15350 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2429 | 2407 | 2384 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 |
| 15351 - 15400 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2443 | 2420 | 2398 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 |
| 15401 - 15450 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2456 | 2434 | 2411 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 |
| 15451 - 15500 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2470 | 2447 | 2425 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 |
| 15501 - 15550 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2483 | 2461 | 2438 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 |
| 15551 - 15600 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2497 | 2474 | 2452 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 |
| 15601 - 15650 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2510 | 2488 | 2465 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 |
| 15651 - 15700 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2524 | 2501 | 2479 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 |
| 15701 - 15750 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2537 | 2515 | 2492 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 |
| 15751 - 15800 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2551 | 2528 | 2506 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 |
| 15801 - 15850 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2564 | 2542 | 2519 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 |
| 15851 - 15900 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2578 | 2555 | 2533 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 |
| 15901 - 15950 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2591 | 2569 | 2546 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 |
| 15951 - 16000 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2605 | 2582 | 2560 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 |
| 16001 - 16050 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2618 | 2596 | 2573 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 |
| 16051 - 16100 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2632 | 2609 | 2587 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 |
| 16101 - 16150 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2645 | 2623 | 2600 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 |
| 16151 - 16200 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2659 | 2636 | 2614 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 |
| 16201 - 16250 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2672 | 2650 | 2627 | 2897 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 |
| 16251 - 16300 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2686 | 2663 | 2641 | 2911 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 |
| 16301 - 16350 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2699 | 2677 | 2654 | 2924 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 |
| 16351 - 16400 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 2713 | 2690 | 2668 | 2938 | 2915 | 2893 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 |
| 16401 - 16450 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 2726 | 2704 | 2681 | 2951 | 2929 | 2906 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 |
| 16451 - 16500 | 2897 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 | 2740 | 2717 | 2695 | 2965 | 2942 | 2920 | 2897 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 |
| 16501 - 16550 | 2911 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 | 2753 | 2731 | 2708 | 2978 | 2956 | 2933 | 2911 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 |
| 16551 - 16600 | 2924 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 | 2767 | 2744 | 2722 | 2992 | 2969 | 2947 | 2924 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 |
| 16601 - 16650 | 2938 | 2915 | 2893 | 2870 | 2848 | 2825 | 2803 | 2780 | 2758 | 2735 | 3005 | 2983 | 2960 | 2938 | 2915 | 2893 | 2870 | 2848 | 2825 | 2803 |
| 16651 - 16700 | 2951 | 2929 | 2906 | 2884 | 2861 | 2839 | 2816 | 2794 | 2771 | 2749 | 3019 | 2996 | 2974 | 2951 | 2929 | 2906 | 2884 | 2861 | 2839 | 2816 |
| 16701 - 16750 | 2965 | 2942 | 2920 | 2897 | 2875 | 2852 | 2830 | 2807 | 2785 | 2762 | 3032 | 3010 | 2987 | 2965 | 2942 | 2920 | 2897 | 2875 | 2852 | 2830 |
| 16751 - 16800 | 2978 | 2956 | 2933 | 2911 | 2888 | 2866 | 2843 | 2821 | 2798 | 2776 | 3046 | 3023 | 3001 | 2978 | 2956 | 2933 | 2911 | 2888 | 2866 | 2843 |
| 16801 - 16850 | 2992 | 2969 | 2947 | 2924 | 2902 | 2879 | 2857 | 2834 | 2812 | 2789 | 3059 | 3037 | 3014 | 2992 | 2969 | 2947 | 2924 | 2902 | 2879 | 2857 |

## LEMBAGA HASIL DALAM NEGERI

### JADUAL POTONGAN CUKAI BULANAN *SCHEDULE OF MONTHLY TAX DEDUCTIONS*

**PINDAAN 2009**  
**AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| <b>Jumlah<br/>Saraan<br/>Bulanan</b> | <b>POTONGAN CUKAI BULANAN</b><br><i>MONTHLY TAX DEDUCTIONS</i>                     |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |
|--------------------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                      | <b>Kategori 2</b><br><i>Category 2</i>   |            |            |            |            |            |            |            |            |            | <b>Kategori 3</b><br><i>Category 3</i>                                   |            |            |            |            |            |            |            |            |            |
|                                      | <b>Jika isteri/suami tidak bekerja</b><br><i>Where wife/husband is not working</i> |            |            |            |            |            |            |            |            |            | <b>Jika isteri/suami bekerja</b><br><i>Where wife/husband is working</i> |            |            |            |            |            |            |            |            |            |
|                                      | <b>RM</b>  | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM | KA20<br>RM   | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM |
| 16851 - 16900                        | 3005   | 2983       | 2960       | 2938       | 2915       | 2893       | 2870       | 2848       | 2825       | 2803       | 3073   | 3050       | 3028       | 3005       | 2983       | 2960       | 2938       | 2915       | 2893       | 2870       |
| 16901 - 16950                        | 3019   | 2996       | 2974       | 2951       | 2929       | 2906       | 2884       | 2861       | 2839       | 2816       | 3086   | 3064       | 3041       | 3019       | 2996       | 2974       | 2951       | 2929       | 2906       | 2884       |
| 16951 - 17000                        | 3032   | 3010       | 2987       | 2965       | 2942       | 2920       | 2897       | 2875       | 2852       | 2830       | 3100   | 3077       | 3055       | 3032       | 3010       | 2987       | 2965       | 2942       | 2920       | 2897       |
| 17001 - 17050                        | 3046   | 3023       | 3001       | 2978       | 2956       | 2933       | 2911       | 2888       | 2866       | 2843       | 3113   | 3091       | 3068       | 3046       | 3023       | 3001       | 2978       | 2956       | 2933       | 2911       |
| 17051 - 17100                        | 3059   | 3037       | 3014       | 2992       | 2969       | 2947       | 2924       | 2902       | 2879       | 2857       | 3127   | 3104       | 3082       | 3059       | 3037       | 3014       | 2992       | 2969       | 2947       | 2924       |
| 17101 - 17150                        | 3073   | 3050       | 3028       | 3005       | 2983       | 2960       | 2938       | 2915       | 2893       | 2870       | 3140   | 3118       | 3095       | 3073       | 3050       | 3028       | 3005       | 2983       | 2960       | 2938       |
| 17151 - 17200                        | 3086   | 3064       | 3041       | 3019       | 2996       | 2974       | 2951       | 2929       | 2906       | 2884       | 3154   | 3131       | 3109       | 3086       | 3064       | 3041       | 3019       | 2996       | 2974       | 2951       |
| 17201 - 17250                        | 3100   | 3077       | 3055       | 3032       | 3010       | 2987       | 2965       | 2942       | 2920       | 2897       | 3167   | 3145       | 3122       | 3100       | 3077       | 3055       | 3032       | 3010       | 2987       | 2965       |
| 17251 - 17300                        | 3113   | 3091       | 3068       | 3046       | 3023       | 3001       | 2978       | 2956       | 2933       | 2911       | 3181   | 3158       | 3136       | 3113       | 3091       | 3068       | 3046       | 3023       | 3001       | 2978       |
| 17301 - 17350                        | 3127   | 3104       | 3082       | 3059       | 3037       | 3014       | 2992       | 2969       | 2947       | 2924       | 3194   | 3172       | 3149       | 3127       | 3104       | 3082       | 3059       | 3037       | 3014       | 2992       |
| 17351 - 17400                        | 3140   | 3118       | 3095       | 3073       | 3050       | 3028       | 3005       | 2983       | 2960       | 2938       | 3208   | 3185       | 3163       | 3140       | 3118       | 3095       | 3073       | 3050       | 3028       | 3005       |
| 17401 - 17450                        | 3154   | 3131       | 3109       | 3086       | 3064       | 3041       | 3019       | 2996       | 2974       | 2951       | 3221   | 3199       | 3176       | 3154       | 3131       | 3109       | 3086       | 3064       | 3041       | 3019       |
| 17451 - 17500                        | 3167   | 3145       | 3122       | 3100       | 3077       | 3055       | 3032       | 3010       | 2987       | 2965       | 3235   | 3212       | 3190       | 3167       | 3145       | 3122       | 3100       | 3077       | 3055       | 3032       |
| 17501 - 17550                        | 3181   | 3158       | 3136       | 3113       | 3091       | 3068       | 3046       | 3023       | 3001       | 2978       | 3248   | 3226       | 3203       | 3181       | 3158       | 3136       | 3113       | 3091       | 3068       | 3046       |
| 17551 - 17600                        | 3194   | 3172       | 3149       | 3127       | 3104       | 3082       | 3059       | 3037       | 3014       | 2992       | 3262   | 3239       | 3217       | 3194       | 3172       | 3149       | 3127       | 3104       | 3082       | 3059       |
| 17601 - 17650                        | 3208   | 3185       | 3163       | 3140       | 3118       | 3095       | 3073       | 3050       | 3028       | 3005       | 3275   | 3253       | 3230       | 3208       | 3185       | 3163       | 3140       | 3118       | 3095       | 3073       |
| 17651 - 17700                        | 3221   | 3199       | 3176       | 3154       | 3131       | 3109       | 3086       | 3064       | 3041       | 3019       | 3289   | 3266       | 3244       | 3221       | 3199       | 3176       | 3154       | 3131       | 3109       | 3086       |
| 17701 - 17750                        | 3235   | 3212       | 3190       | 3167       | 3145       | 3122       | 3100       | 3077       | 3055       | 3032       | 3302   | 3280       | 3257       | 3235       | 3212       | 3190       | 3167       | 3145       | 3122       | 3100       |
| 17751 - 17800                        | 3248   | 3226       | 3203       | 3181       | 3158       | 3136       | 3113       | 3091       | 3068       | 3046       | 3316   | 3293       | 3271       | 3248       | 3226       | 3203       | 3181       | 3158       | 3136       | 3113       |
| 17801 - 17850                        | 3262   | 3239       | 3217       | 3194       | 3172       | 3149       | 3127       | 3104       | 3082       | 3059       | 3329   | 3307       | 3284       | 3262       | 3239       | 3217       | 3194       | 3172       | 3149       | 3127       |
| 17851 - 17900                        | 3275   | 3253       | 3230       | 3208       | 3185       | 3163       | 3140       | 3118       | 3095       | 3073       | 3343   | 3320       | 3298       | 3275       | 3253       | 3230       | 3208       | 3185       | 3163       | 3140       |
| 17901 - 17950                        | 3289   | 3266       | 3244       | 3221       | 3199       | 3176       | 3154       | 3131       | 3109       | 3086       | 3356   | 3334       | 3311       | 3289       | 3266       | 3244       | 3221       | 3199       | 3176       | 3154       |
| 17951 - 18000                        | 3302   | 3280       | 3257       | 3235       | 3212       | 3190       | 3167       | 3145       | 3122       | 3100       | 3370   | 3347       | 3325       | 3302       | 3280       | 3257       | 3235       | 3212       | 3190       | 3167       |
| 18001 - 18050                        | 3316   | 3293       | 3271       | 3248       | 3226       | 3203       | 3181       | 3158       | 3136       | 3113       | 3383   | 3361       | 3338       | 3316       | 3293       | 3271       | 3248       | 3226       | 3203       | 3181       |
| 18051 - 18100                        | 3329   | 3307       | 3284       | 3262       | 3239       | 3217       | 3194       | 3172       | 3149       | 3127       | 3397   | 3374       | 3352       | 3329       | 3307       | 3284       | 3262       | 3239       | 3217       | 3194       |
| 18101 - 18150                        | 3343   | 3320       | 3298       | 3275       | 3253       | 3230       | 3208       | 3185       | 3163       | 3140       | 3410   | 3388       | 3365       | 3343       | 3320       | 3298       | 3275       | 3253       | 3230       | 3208       |



|       |   |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------|---|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 18151 | - | 18200 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 | 3199 | 3176 | 3154 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 |
| 18201 | - | 18250 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 | 3212 | 3190 | 3167 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 |
| 18251 | - | 18300 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 | 3226 | 3203 | 3181 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 |
| 18301 | - | 18350 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 | 3239 | 3217 | 3194 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 |
| 18351 | - | 18400 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 | 3253 | 3230 | 3208 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 |
| 18401 | - | 18450 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3266 | 3244 | 3221 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 |
| 18451 | - | 18500 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3280 | 3257 | 3235 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 |
| 18501 | - | 18550 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3293 | 3271 | 3248 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 |
| 18551 | - | 18600 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3307 | 3284 | 3262 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 |
| 18601 | - | 18650 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3320 | 3298 | 3275 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 |
| 18651 | - | 18700 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3334 | 3311 | 3289 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 |
| 18701 | - | 18750 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3347 | 3325 | 3302 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 |
| 18751 | - | 18800 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3361 | 3338 | 3316 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 |
| 18801 | - | 18850 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3374 | 3352 | 3329 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 |
| 18851 | - | 18900 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3388 | 3365 | 3343 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 |
| 18901 | - | 18950 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3401 | 3379 | 3356 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 |
| 18951 | - | 19000 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3415 | 3392 | 3370 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 |
| 19001 | - | 19050 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3428 | 3406 | 3383 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 |
| 19051 | - | 19100 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3442 | 3419 | 3397 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 |
| 19101 | - | 19150 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3455 | 3433 | 3410 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 |
| 19151 | - | 19200 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3469 | 3446 | 3424 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 |
| 19201 | - | 19250 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3482 | 3460 | 3437 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 |
| 19251 | - | 19300 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3496 | 3473 | 3451 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 |
| 19301 | - | 19350 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3509 | 3487 | 3464 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 |
| 19351 | - | 19400 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3523 | 3500 | 3478 | 3748 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 |
| 19401 | - | 19450 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3536 | 3514 | 3491 | 3761 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 |
| 19451 | - | 19500 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3550 | 3527 | 3505 | 3775 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 |
| 19501 | - | 19550 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3563 | 3541 | 3518 | 3788 | 3766 | 3743 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 |
| 19551 | - | 19600 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3577 | 3554 | 3532 | 3802 | 3779 | 3757 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 |
| 19601 | - | 19650 | 3748 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 | 3590 | 3568 | 3545 | 3815 | 3793 | 3770 | 3748 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 |
| 19651 | - | 19700 | 3761 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 | 3604 | 3581 | 3559 | 3829 | 3806 | 3784 | 3761 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 |
| 19701 | - | 19750 | 3775 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 | 3617 | 3595 | 3572 | 3842 | 3820 | 3797 | 3775 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 |
| 19751 | - | 19800 | 3788 | 3766 | 3743 | 3721 | 3698 | 3676 | 3653 | 3631 | 3608 | 3586 | 3856 | 3833 | 3811 | 3788 | 3766 | 3743 | 3721 | 3698 | 3676 | 3653 |
| 19801 | - | 19850 | 3802 | 3779 | 3757 | 3734 | 3712 | 3689 | 3667 | 3644 | 3622 | 3599 | 3869 | 3847 | 3824 | 3802 | 3779 | 3757 | 3734 | 3712 | 3689 | 3667 |
| 19851 | - | 19900 | 3815 | 3793 | 3770 | 3748 | 3725 | 3703 | 3680 | 3658 | 3635 | 3613 | 3883 | 3860 | 3838 | 3815 | 3793 | 3770 | 3748 | 3725 | 3703 | 3680 |
| 19901 | - | 19950 | 3829 | 3806 | 3784 | 3761 | 3739 | 3716 | 3694 | 3671 | 3649 | 3626 | 3896 | 3874 | 3851 | 3829 | 3806 | 3784 | 3761 | 3739 | 3716 | 3694 |
| 19951 | - | 20000 | 3842 | 3820 | 3797 | 3775 | 3752 | 3730 | 3707 | 3685 | 3662 | 3640 | 3910 | 3887 | 3865 | 3842 | 3820 | 3797 | 3775 | 3752 | 3730 | 3707 |

## LEMBAGA HASIL DALAM NEGERI

### JADUAL POTONGAN CUKAI BULANAN *SCHEDULE OF MONTHLY TAX DEDUCTIONS*

**PINDAAN 2009**  
**AMENDMENT 2009**

|  |                           |  |                           |
|--|---------------------------|--|---------------------------|
| B = Bujang                                   | Single Person             | K = Kahwin                                   | Married                   |
| KA11 = Berkahwin dan mempunyai 11 orang anak | Married, with 11 child    | KA16 = Berkahwin dan mempunyai 16 orang anak | Married, with 16 children |
| KA12 = Berkahwin dan mempunyai 12 orang anak | Married, with 12 children | KA17 = Berkahwin dan mempunyai 17 orang anak | Married, with 17 children |
| KA13 = Berkahwin dan mempunyai 13 orang anak | Married, with 13 children | KA18 = Berkahwin dan mempunyai 18 orang anak | Married, with 18 children |
| KA14 = Berkahwin dan mempunyai 14 orang anak | Married, with 14 children | KA19 = Berkahwin dan mempunyai 19 orang anak | Married, with 19 children |
| KA15 = Berkahwin dan mempunyai 15 orang anak | Married, with 15 children | KA20 = Berkahwin dan mempunyai 20 orang anak | Married, with 20 children |

| <b>Jumlah<br/>Saraan<br/>Bulanan</b> | <b>POTONGAN CUKAI BULANAN</b><br><i>MONTHLY TAX DEDUCTIONS</i>   |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |
|--------------------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                      | <b>Kategori 2</b><br><i>Category 2</i>   |            |            |            |            |            |            |            |            |            | <b>Kategori 3</b><br><i>Category 3</i>                                   |            |            |            |            |            |            |            |            |            |
|                                      | <b>Jika isteri/suami tidak bekerja</b><br><i>Where wife/husband is not working</i>   |            |            |            |            |            |            |            |            |            | <b>Jika isteri/suami bekerja</b><br><i>Where wife/husband is working</i> |            |            |            |            |            |            |            |            |            |
|                                      | <b>RM</b>  | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM | KA20<br>RM   | KA11<br>RM | KA12<br>RM | KA13<br>RM | KA14<br>RM | KA15<br>RM | KA16<br>RM | KA17<br>RM | KA18<br>RM | KA19<br>RM |
| 20001 - 20050                        | 3856   | 3833       | 3811       | 3788       | 3766       | 3743       | 3721       | 3698       | 3676       | 3653       | 3923   | 3901       | 3878       | 3856       | 3833       | 3811       | 3788       | 3766       | 3743       | 3721       |
| 20051 - 20100                        | 3869   | 3847       | 3824       | 3802       | 3779       | 3757       | 3734       | 3712       | 3689       | 3667       | 3937   | 3914       | 3892       | 3869       | 3847       | 3824       | 3802       | 3779       | 3757       | 3734       |
| 20101 - 20150                        | 3883   | 3860       | 3838       | 3815       | 3793       | 3770       | 3748       | 3725       | 3703       | 3680       | 3950   | 3928       | 3905       | 3883       | 3860       | 3838       | 3815       | 3793       | 3770       | 3748       |
| 20151 - 20200                        | 3896   | 3874       | 3851       | 3829       | 3806       | 3784       | 3761       | 3739       | 3716       | 3694       | 3964   | 3941       | 3919       | 3896       | 3874       | 3851       | 3829       | 3806       | 3784       | 3761       |
| 20201 - 20250                        | 3910   | 3887       | 3865       | 3842       | 3820       | 3797       | 3775       | 3752       | 3730       | 3707       | 3977   | 3955       | 3932       | 3910       | 3887       | 3865       | 3842       | 3820       | 3797       | 3775       |
| 20251 - 20300                        | 3923   | 3901       | 3878       | 3856       | 3833       | 3811       | 3788       | 3766       | 3743       | 3721       | 3991   | 3968       | 3946       | 3923       | 3901       | 3878       | 3856       | 3833       | 3811       | 3788       |
| 20301 - 20350                        | 3937   | 3914       | 3892       | 3869       | 3847       | 3824       | 3802       | 3779       | 3757       | 3734       | 4004   | 3982       | 3959       | 3937       | 3914       | 3892       | 3869       | 3847       | 3824       | 3802       |
| 20351 - 20400                        | 3950   | 3928       | 3905       | 3883       | 3860       | 3838       | 3815       | 3793       | 3770       | 3748       | 4018   | 3995       | 3973       | 3950       | 3928       | 3905       | 3883       | 3860       | 3838       | 3815       |
| 20401 - 20450                        | 3964   | 3941       | 3919       | 3896       | 3874       | 3851       | 3829       | 3806       | 3784       | 3761       | 4031   | 4009       | 3986       | 3964       | 3941       | 3919       | 3896       | 3874       | 3851       | 3829       |
| 20451 - 20500                        | 3977   | 3955       | 3932       | 3910       | 3887       | 3865       | 3842       | 3820       | 3797       | 3775       | 4045   | 4022       | 4000       | 3977       | 3955       | 3932       | 3910       | 3887       | 3865       | 3842       |
| 20501 - 20550                        | 3991   | 3968       | 3946       | 3923       | 3901       | 3878       | 3856       | 3833       | 3811       | 3788       | 4058   | 4036       | 4013       | 3991       | 3968       | 3946       | 3923       | 3901       | 3878       | 3856       |
| 20551 - 20600                        | 4004   | 3982       | 3959       | 3937       | 3914       | 3892       | 3869       | 3847       | 3824       | 3802       | 4072   | 4049       | 4027       | 4004       | 3982       | 3959       | 3937       | 3914       | 3892       | 3869       |
| 20601 - 20650                        | 4018   | 3995       | 3973       | 3950       | 3928       | 3905       | 3883       | 3860       | 3838       | 3815       | 4085   | 4063       | 4040       | 4018       | 3995       | 3973       | 3950       | 3928       | 3905       | 3883       |
| 20651 - 20700                        | 4031   | 4009       | 3986       | 3964       | 3941       | 3919       | 3896       | 3874       | 3851       | 3829       | 4099   | 4076       | 4054       | 4031       | 4009       | 3986       | 3964       | 3941       | 3919       | 3896       |
| 20701 - 20750                        | 4045   | 4022       | 4000       | 3977       | 3955       | 3932       | 3910       | 3887       | 3865       | 3842       | 4112   | 4090       | 4067       | 4045       | 4022       | 4000       | 3977       | 3955       | 3932       | 3910       |
| 20751 - 20800                        | 4058   | 4036       | 4013       | 3991       | 3968       | 3946       | 3923       | 3901       | 3878       | 3856       | 4126   | 4103       | 4081       | 4058       | 4036       | 4013       | 3991       | 3968       | 3946       | 3923       |
| 20801 - 20850                        | 4072   | 4049       | 4027       | 4004       | 3982       | 3959       | 3937       | 3914       | 3892       | 3869       | 4139   | 4117       | 4094       | 4072       | 4049       | 4027       | 4004       | 3982       | 3959       | 3937       |
| 20851 - 20900                        | 4085   | 4063       | 4040       | 4018       | 3995       | 3973       | 3950       | 3928       | 3905       | 3883       | 4153   | 4130       | 4108       | 4085       | 4063       | 4040       | 4018       | 3995       | 3973       | 3950       |
| 20901 - 20950                        | 4099   | 4076       | 4054       | 4031       | 4009       | 3986       | 3964       | 3941       | 3919       | 3896       | 4166   | 4144       | 4121       | 4099       | 4076       | 4054       | 4031       | 4009       | 3986       | 3964       |
| 20951 - 21000                        | 4112   | 4090       | 4067       | 4045       | 4022       | 4000       | 3977       | 3955       | 3932       | 3910       | 4180   | 4157       | 4135       | 4112       | 4090       | 4067       | 4045       | 4022       | 4000       | 3977       |
| 21001 ke atas                        | Potongan bulanan ialah amaun yang terpakai RM 21,000 dicampur dua puluh tujuh peratus (27%) bagi setiap ringgit yang melebihi RM 21,000. |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |
| 21001 & above                        | The monthly deduction shall be the amount applicable to RM 21,000 plus twenty seven percent (27%) of every ringgit exceeding RM 21,000.  |            |            |            |            |            |            |            |            |            |  |            |            |            |            |            |            |            |            |            |