

Termination of service due to retirement, death, contract expiration, termination and migrate or leave Malaysia

- Employer / employee requires to notify the IRBM within 3 months prior to the last service date to apply for the Tax Clearance Letter (SPC) using the following form:

- ✓ Form CP22A (for Private Workers)
- ✓ Form CP22B (for Government Employees)
- ✓ Form CP21 (for workers leaving Malaysia)

Responsibility Before Retirement

Completed form must be submitted to the Branch where your files are located. You are also advised to ensure that all Income Tax Return Forms for the subsequent years have been returned to LHDNM

Please Note

- Employer who failed to inform termination of employee shall be fined not less than RM200 and not more than RM2000 or 6 months imprisonment or both [Section 120(1), Income Tax Act, 1967]
- Employer will be liable is responsible to pay all outstanding employees' tax. [Section 107(4), Income Tax Act 1967]

Issuance Of SPC

Tax Clearance Letter (SPC), application will be processed within 14 working days from the date completed document is received

Taxable Pension

- ✓ Received from unapprove retirement scheme
- ✓ Receiving more than one pension
- ✓ Retired before the compulsory age of retirement

Terms And Conditions For Exempted Pension

Terms	Conditions
Attain the compulsory age of retirement	<ul style="list-style-type: none"> • 55 years of age or at the compulsory age of retirement under any written law
Due to ill-health	<ul style="list-style-type: none"> • Approved by medical board
Wound and disability pension	<ul style="list-style-type: none"> • Specially for armed forces <ul style="list-style-type: none"> - Injuries / casualties in service - Pension received by widow / dependent
Widow's and orphans' pension	<ul style="list-style-type: none"> • Paid under any approved pension scheme
Political pension	<ul style="list-style-type: none"> • Attained the age of 55 • Retired due to ill-health

Please Note:

If the employee chooses **EARLY RETIREMENT** before the compulsory age, the pension received is taxable until the age of 55

Payment Of Gratuity & Compensation

	Gratuity	Compensation
Defination	Payment received on past service	Payment made as compensation for loss of employment or other reason
Exempted from income tax	Full exemption is given if: <ul style="list-style-type: none"> • retirement is due to ill-health • received by way of death gratuity • reaching the age of 55 has worked 10 years continuous employment with the same employer or companies within the same group 	Full exemption if: <ul style="list-style-type: none"> • loss of employment due to ill health
Partial exemption	exemption of RM1,000 for each completed year of service: <ul style="list-style-type: none"> • retirement from an employment • upon termination of a contract of employment 	eligible for exemption of RM10,000 for each completed year of service with the same employer or companies within the same group.
Reference	Public Rulling No. 9/2016	Public Rulling No. 1/2012

Responsibility After Retirement

Tax payer still required to declare income and submit the Income Tax Return Form if recieve other income which is taxable

Application For Exemption From Filling Income Tax Return Form

- ✓ When you have retired and not receiving any taxable income
- ✓ When about to live malaysia for end extended period
- ✓ Not receiving any taxable income and attained the age of 55

How To Close Income Tax File

Maked in writing with supporting documents to the branch which handle your file and there is no outstanding tax balance in the account



2018

PENAMATAN PERKHIDMATAN
Termination Of Service



Penamatan perkhidmatan adalah disebabkan persaraan, kematian, tamat kontrak, diberhentikan kerja dan berhijrah atau meninggalkan Malaysia

- Majikan / Anda dikehendaki memaklumkan kepada pihak LHDNM dalam tempoh 3 bulan sebelum tarikh terakhir perkhidmatan bagi memohon Sijil Penyelesaian Cukai (SPC) menggunakan borang berikut:

- ✓ Borang CP22A (bagi Pekerja Swasta)
- ✓ Borang CP22B (bagi Pekerja Kerajaan)
- ✓ Borang CP21 (bagi pekerja yang meninggalkan Malaysia)

Tanggungjawab Sebelum Bersara

Perlu kemukakan borang yang lengkap diisi ke Cawangan di mana fail anda berada. Anda juga dinasihatkan supaya memastikan semua Borang Nyata Cukai Pendapatan bagi tahun-tahun kebelakangan telah dikembalikan kepada LHDNM

Perhatian

- Majikan yang gagal memberitahu penamatan pekerja akan didenda tidak kurang dari RM200 dan tidak melebihi RM2000 atau 6 bulan penjara atau kedua-duanya sekali [Seksyen 120(1), Akta Cukai Pendapatan, 1967]
- Majikan bertanggungjawab membayar semua cukai tertunggak pekerja-pekerja berkenaan. [Seksyen 107(4), Akta Cukai Pendapatan 1967]

Pengeluaran SPC

Diproses dalam tempoh 14 hari bekerja dari tarikh dokumen yang lengkap diterima

Pencen Yang Dikenakan Cukai

- ✓ Daripada tabung pencen yang tidak diluluskan
- ✓ Menerima lebih daripada satu pencen
- ✓ Bersara pilihan sebelum mencapai umur persaraan wajib

Kelayakan Dan Syarat Pencen Yang Dikecualikan Cukai

Kelayakan	Syarat
Capai umur persaraan wajib	• 55 tahun atau tertakluk kepada undang-undang bertulis
Pencen disebabkan keuzuran/ sakit	• Disahkan oleh Lembaga Perubatan
Pencen kecederaan dan cacat anggota	• Khas untuk pasukan keselamatan - Alami kecederaan/ kecacatan semasa bertugas - Pencen yang diterima oleh balu/ tanggungan
Pencen balu dan anak-anak yatim	• Dibayar oleh mana-mana skim pencen yang diluluskan
Pencen-pencen politik	• Capai umur 55 tahun • Berhenti disebabkan keuzuran

Perhatian

Sekiranya pekerja memilih **BERSARA SECARA PILIHAN** sebelum umur wajib bersara, pencen yang diterima akan dikenakan cukai sehingga mencapai umur 55 tahun

Pembayaran Ganjaran & Pampasan

	Ganjaran	Pampasan
Definisi	Bayaran yang diterima atas perkhidmatan yang lalu	Bayaran sekaligus yang diterima atas kehilangan pekerjaan
Pengecualian Penuh	Pengecualian penuh diberikan sekiranya <ul style="list-style-type: none"> • Diberhentikan atas faktor kesihatan • Diterima atas kematian atau kecederaan • Mencapai umur 55 tahun atau umur wajib persaraan selepas 10 tahun berkhidmat dengan majikan yang sama 	Pengecualian penuh diberikan sekiranya <ul style="list-style-type: none"> • Diberhentikan atas faktor kesihatan • Diterima atas faktor kematian dan kecederaan
Pengecualian Sebahagian	Pengecualian sebanyak RM1,000 bagi setiap tahun genap perkhidmatan atas ganjaran: <ul style="list-style-type: none"> • Apabila bersara daripada suatu penggajian • Atas pemberhentian suatu kontrak penggajian 	Pengecualian sebanyak RM10,000 bagi setiap tahun genap perkhidmatan
Rujukan	Ketetapan Umum No. 9/2016	Ketetapan Umum No. 1/2012

Tanggungjawab Selepas Tamat Perkhidmatan

Pembayar cukai masih mempunyai tanggungjawab untuk melaporkan pendapatan dan menghantar Borang Nyata Cukai Pendapatan jika masih menerima pendapatan lain yang dikenakan cukai

Permohonan Fail Cukai Boleh Ditutup

- ✓ Telah bersara dari perkhidmatan dan tiada lagi mempunyai pendapatan yang boleh dikenakan cukai
- ✓ Akan meninggalkan Malaysia buat selama-lamanya
- ✓ Tiada pendapatan yang boleh dikenakan cukai serta umur anda melebihi 55 tahun

Permohonan Penutupan Fail

Perlu dibuat secara bertulis dan permohonan dikemukakan ke cawangan di mana fail anda berada da pastikan tiada baki cukai tertunggak



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Creating Awareness
Physical Space to Digital Space

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