

# INDIVIDUAL EMPLOYMENT INCOME



LHDNM-R/002/10

Together We Develop The Nation



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## Employment Income Subject To Tax

- Salary, bonus, director's fee, commission, allowance, perquisite, gratuity and etc. (item paid in cash or otherwise)
- Benefits-In-Kind from employer (motorcars, handphone, driver, maid and etc)
- Value of Living Accomodation provided by the employer
- Employer's contributions for employee made to an unapproved Pension Provident Fund
- Compensation for loss of an employment (for further details, please refer to LHDNM personnel)

## Responsibility Of Employee

- Complete and submit Form BE (e-BE) (husband and wife need to submit form separately)
- Retain the Statement of Remuneration from employer (EA/EC/etc) and receipts for 7 years

## Important Requirement Upon Completion of Form

Refer to the Statement of Remuneration, other income statements and receipts

## Additional Information

Deadline for submission of Form BE and payment of tax payable (if any): 30 April every year

## Monthly Tax Deduction (MTD)

- Employee's tax payment mechanism
- Employee's upfront tax payment
- Not the employee's final tax
- Calculated based on MTD Schedule and computerised calculation method (e-PCB, Kalkulator PCB, PCB software and computerised payroll system)

## Remuneration Subject to MTD

- Salary
- Overtime payment
- Tips
- Bonus/Incentive
- Perquisite
- Gratuity
- Employees Share Option Scheme (ESOS)
- Tax borne by employer
- Wages
- Commission
- Allowance
- Director's fee
- Compensation
- Other remuneration related to employment

Minimum monthly remuneration subject to MTD is **RM2,451** (after EPF deduction)

MTD Schedule, Kalkulator PCB, e-PCB, MTD software are available at :

LHDNM website: [www.hasil.gov.my](http://www.hasil.gov.my)