



YOU ARE THE NATION'S HERO

INDIVIDUAL EMPLOYMENT INCOME

www.hasil.gov.my

Lembaga Hasil Dalam Negeri Malaysia
1-300-88-3010

Employment Income subject to Tax and MTD

- Salary, wages, bonus, director's fee, commission, allowance, perquisite, gratuity, overtime payment, tips, compensation, Employees Share Option Scheme (ESOS), Tax borne by employer and etc (Item paid in cash or convertible to cash)
- Benefits-in-kind from employer (motorcars, handphone, driver, maid, etc)
- Value of Living Accommodation provided by the employer
- Employer's contributions for employee made to an unapproved Pension Provident Fund
- Compensation for loss of employment

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

Please Note

- Use e-Filing to make an easy declaration of employment income. Further info can be obtained from BE Explanatory Note at www.hasil.gov.my
- Deadline for submission of Form BE and payment of tax payable (if any):
30 April every year

Criminal Offence

- Failure to declare remuneration from employment within the specified period and failure to declare the correct amount of remuneration

*MTD Schedule, Kalkulator PCB, e-PCB,
e-Data PCB, MTD Softwares Are Available
At www.hasil.org.my*

Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as legal reference.

Monthly Tax Deduction (MTD)

- Employee's tax payment mechanism to ease the burden of paying tax in lump sum amount
- Employee's scheduler tax payment
- Not the employee's final tax
- Calculated based on Computerised Calculation Method (Kalkulator PCB, e-PCB or computerised payroll system) or MTD Schedule

Remuneration Subject to MTD

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

Minimum Monthly Remuneration (after EPF deduction) :

- | | |
|-------------------------------|----------|
| ■ 2010 MTD Schedule | RM 2,451 |
| ■ Computerised Payroll System | RM 2,238 |

Civil Offence

- Failure to pay income tax within the stipulated time :
30th April every year

Knowledgeable Worker

(For the period of 21 October 2009 - 31 December 2015)

- Fixed rate at 15%
- Prior approval from MOF
- According to the terms which have been stated