

EMPLOYER

LHDNM-R/004/10



Together We Develop The Nation



Nik Nasrudin
Teluk Intan

Responsibility Of Employer

- Register File E*
- Request (if not received) and complete Form E
- Submit Form E(e-E) on/before 31 Mac
- Report employees' income (cash or non-cash) in the Statement of Remuneration (EA/EC)
- Update details and address of employee
- Keep records and documents for a period of 7 years
- Deduct Monthly Tax Deductions (MTD) and remit on/before 10th of the following month
- Inform of any new employee within a month
- Inform the resignation of an employee within a month and withhold payments (if any):
 - ✦ Employee who is retiring
 - ✦ Employee intending to leave Malaysia (if more than 3 months)
 - ✦ Employee subject to MTD scheme but fail to remit MTD

Registration

	Method	Supporting Document
1	e-Daftar (www.hasil.gov.my)	Upload scanned document: <ul style="list-style-type: none"> ● Certificate of Business Registration ● Form 9 and 49 from Suruhanjaya Syarikat M'sia (for Company) ● Form D from Suruhanjaya Syarikat M'sia (for business)
2	Visit LHDNM nearest Branch	Submit the copy of: <ul style="list-style-type: none"> ● Certificate of Business Registration ● Form 9 and 49 from Suruhanjaya Syarikat M'sia (for Company) ● Form D from Suruhanjaya Syarikat M'sia (for business)

* Register File C/OG/D or others before registering File E

Monthly Tax Deduction (MTD)

- Tax payment mechanism
- Not a final tax
- An advance payment deducted by employer from employee's remuneration

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 Softwares Are Available At :

LHDNM website: www.hasil.gov.my

Offences By Employer

- Late/do not submit Form E
- Failure to notify new employee
- Failure to notify cessation/retirement of employee
- Failure to withhold money of employee going on compulsory retirement
- Failure to deduct MTD
- Non-compliance of the MTD method
- MTD late payment
- Failure to remit the deducted MTD