

Together We Develop The Nation



LHDNM

Employer

Syarikat Majubersih Sdn Bhd

Our company uses e-PCB, just update here...



Junaidi, LHDNM Sibul

Responsibility Of Employer

- Register File E* (Employer's File)
- Request (if not received) and complete Form E
- Submit Form E(e-E) on/before 31 Mac
- Report employee's 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 30 days
- 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 ● Forms 9 & 49 from Suruhanjaya Syarikat Malaysia (for Company) ● Form D from Suruhanjaya Syarikat Malaysia (for business)
2 Visit LHDNM nearest Branch	Submit a copy of: <ul style="list-style-type: none"> ● Certificate of Business Registration ● Forms 9 & 49 from Suruhanjaya Syarikat Malaysia (for Company) ● Form D from Suruhanjaya Syarikat Malaysia (for business)

* Register File E after registering File C/OQ/D or others

Monthly Tax Deduction (MTD)

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

Remuneration Subject to MTD

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

Minimum monthly remuneration (after EPF deduction) :

- 2010 MTD Schedule RM2,451
- Computerised Payroll System RM2,236

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

Offences By Employer

- Late or non-submission of 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
- Late payment of MTD
- Failure to remit the deducted MTD



www.hasil.gov.my
1-300-88-3010

Disclaimer

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