



YOU ARE THE NATION'S HERO

EMPLOYER TAXATION

Responsibility Of Employer

- Register File E after registering file C/OG/D or others
- Request (if not receive) 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 MTD/CP38 and remit on/before 10th of the following month (Use e-PCB, e-Data PCB, PCB calculator)
- 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
- Inform the new employee to submit Form TP3 (information relating employment of previous employer in the current year)

2 Categories Of Remuneration For MTD Calculation

	Category Of Remuneration	Pay	Amount
1	Normal	Every Month	Fixed
2	Additional	Not Every Month	Fixed
		Every Month	Not Fixed
		Not Every Month	Not Fixed

Payment Services At LHDNM Bank Agent (Other Than LHDNM Payment Counter)

NO.	TYPE OF SERVICES	CIMB BANK	PUBLIC BANK	RHB BANK	MAYBANK	ALLIANCE BANK	HONG LEONG BANK	CITIBANK	AMBANK	OCBC BANK	HSBC BANK
1	BANK COUNTER	√	√	-	-	-	-	-	-	-	-
2	INTERNET BANKING	√	√	√	√	√	√	√	√	√	√

Required Document Upon Paying MTD

ONLINE	BANK COUNTER	LHDNM COUNTER
<ul style="list-style-type: none"> ● CP38 Data (.txt)* * Text File 	<ul style="list-style-type: none"> ● CP38 Data (.txt)* ● Bank Slip ● Cheque 	<ul style="list-style-type: none"> ● CP 38 Data (.txt)* ● e-PCB/ e-Data PCB Confirmation Slip ● CP38 Form ● Cheque/Cash

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.

Employee 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

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/CP38
- Non compliance of the MTD/CP38
- Late payment of MTD/CP38
- Failure to remit the deducted MTD/CP38

Payment Facilities

e-PCB & e-Data PCB (Refer to website www.hasil.gov.my)	Must have internet banking account with participated bank in FPX					
	Bank Islam	CIMB Bank	Hong Leong Bank	Maybank2u/Maybank2U	Public Bank	RHB Bank

Note : Payment also can be made at LHDNM Payment Counter

Required Particulars Upon Paying Tax

- IncomeTax File Number
- Address
- Number Of Installment
- Payment Amount
- Name And Identification Number
- Year Of Assessment
- Payment Code
- 092 (Monthly Tax Deduction Payment-MTD)

Note: Keep receipt and bank slip for reference

www.hasil.gov.my

Lembaga Hasil Dalam Negeri Malaysia

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