

YOU ARE THE NATION'S HERO



EMPLOYER TAXATION

Responsibility Of Employer

- Register File E after registering file C/OG/D or others
- Request and complete Form E
- Submit Form E (e-E) on/before 31 March
- 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 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 subjected to MTD scheme but fails to remit MTD
- Inform the new employee to submit Form TP3 (information regarding employment of previous employer in the current year)

Categories Of Remuneration For MTD Calculation

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

Payment Services At LHDNM's Bank Agents

Type of Service	CIMB BANK	PUBLIC BANK	RHB BANK	MAYBANK	ALLIANCE BANK	HONG LEONG BANK	CITIBANK	AMBANK	OCBC BANK	HSBC BANK
Bank Counter	√	√	-	-	-	-	-	-	-	-
Internet Banking	-	√	√	√	√	√	√	√	√	√

Required Documents For Paying MTD

Online	Bank Counter	LHDNM Counter
<ul style="list-style-type: none"> • CP39 Data (.txt)* 	<ul style="list-style-type: none"> • CP39 Data (.txt)* • Bank Slip • Cheque 	<ul style="list-style-type: none"> • CP 39 Data (.txt)* • e-PCB/ e-Data PCB Confirmation Slip • CP39 Form • Cheque/Cash

Employee Remuneration Subjected 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)

2013 MTD Schedule Computerised Payroll System	RM2,701 RM2,560
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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 MTD/CP38
- Late payment of MTD/CP38
- Failure to remit the deducted MTD/CP38

e-Bayaran

Refer to LHDNM's Portal www.hasil.gov.my	Must have internet banking account with participating bank in FPX :						
	Bank Islam	CIMB Bank	Hong Leong Bank	Maybank2e/ Maybank2U	Affin Bank	Public Bank	RHB Bank

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2013

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www.twitter.com/LHDNM

www.hasil.gov.my
1-800-88-5436 (LHDN)

Required Particulars For Paying Tax

- Income Tax File Number
- Address
- Installment Number
- 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

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 a legal reference.

* Text File