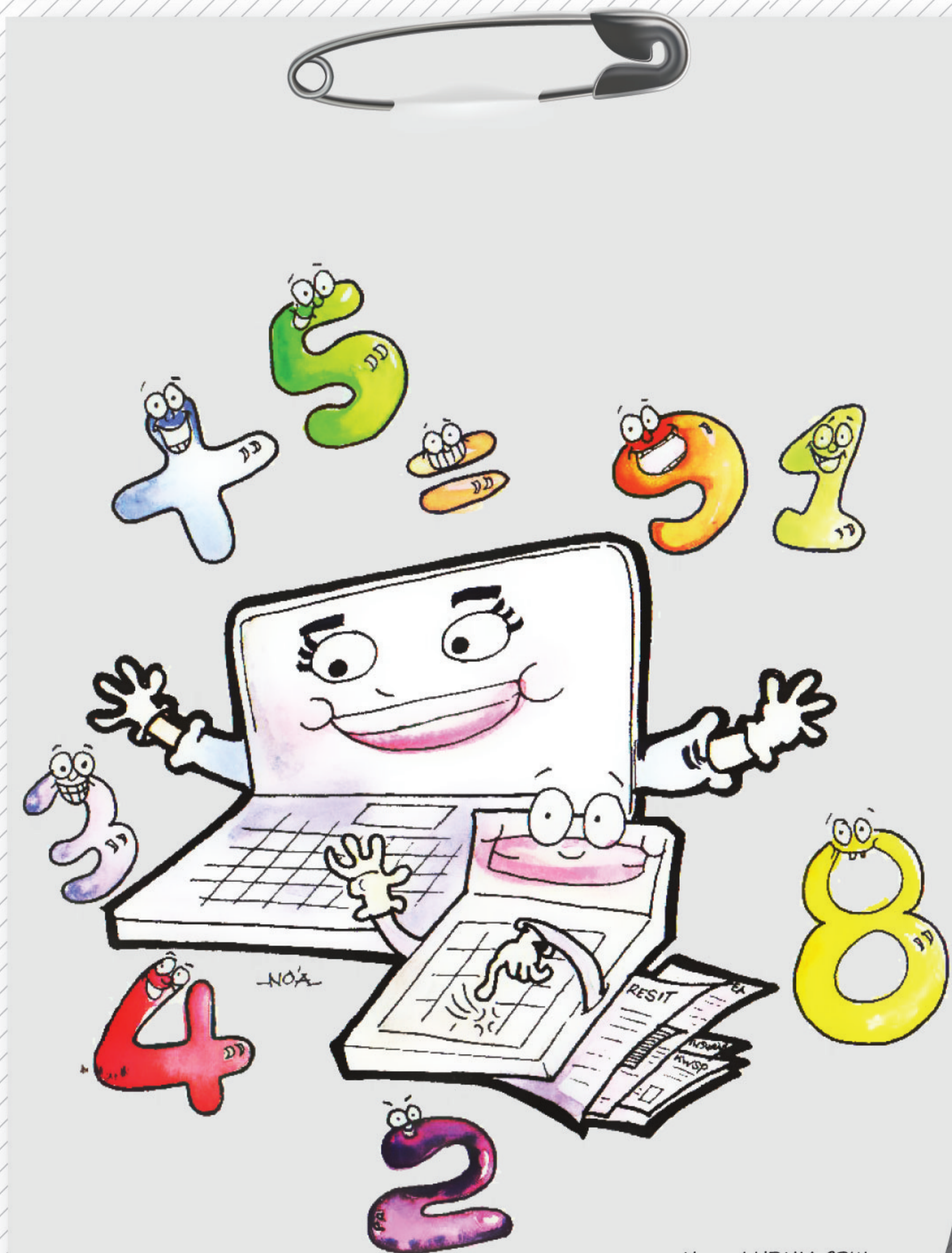


Together We Develop The Nation



LHDNM

Individual Tax Computation of BE Form



Nora, LHDNM CPKL

## Under the Self Assessment System, an individual is required to compute his own tax

### Example: Single individual

Mr. A, working in XY Sdn. Bhd. Income for 2010 :

<b>Employment Income</b>	RM
Salary	54,000
Bonus	4,500
Commission	9,000
Monthly Tax Deduction (MTD)	1,200

### Income from letting out a house

Rental received	7,200
Expenses:	
Assessment	320
*Penalty for late payment of assessment	32
Bank Loan (including interest (RM2,136))	10,620
Repairs of roof	500

Mr. A claims the following expenses:

Broadband subscription (RM48 monthly)	576
EPF	6,435
Medical insurance premium	2,640
Approved Donation	1,000
Books and Magazines	560
Zakat	1,575

### Tax Computation Mr. A

#### Employment:

Salary	54,000
Bonus	4,500
Commission	9,000
Gross Employment	67,500

#### Rental Income:

Gross Rental	7,200
Less: Assessment	320
Loan interest	2,136
Repairs of roof	500
Adjusted Rental Income	4,244

\*Disallowable expenses

Employment Income	67,500
Rental	4,244
Aggregate Income	71,744
Less: Donation	1,000
Total Income	70,744

Less: Individual & dependent relatives	9,000
Books and magazines	560
Broadband subscription (restricted)	500
EPF (Restricted)	6,000
Medical Insurance Premium	2,640
	18,700

#### Chargeable Income:

	52,044
--	--------

#### Mr. A's Tax Liability

Tax on first 50,000	3,325.00
Tax on the balance 2,044 @ 19%	388.36
Tax charged	3,713.36
Less: Zakat	1,575.00
<b>Tax Payable</b>	<b>2,138.36</b>
Monthly Tax Deduction (MTD)	1,200.00
<b>Balance of Tax Payable</b>	<b>938.36</b>

#### 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

### Example: Married individual

Mr. B and his wife are both employed by G Sdn. Bhd. and their income in the year 2010 are as follows:

<b>Mr. B</b>	RM
Salary	67,200
Dividend (Gross)	6,000

<b>Wife</b>	
Salary	25,200
Dividend (Gross)	3,000

Additional Information:

- (a) Mr. B and his wife have four (4) unmarried children  
 - First child studying in local university  
 - Second child studying in a university abroad  
 - Third and fourth children are schooling  
 The wife claimed relief for the third and fourth child  
 (b) Mr. B and his wife claimed the following expenses:

	Mr. B	Wife
EPF	7,392	2,772
Parent medical expenses	5,320	
Full medical check up	520	450
School books and magazines	770	330
Life insurance premium	2,480	1,260
Education insurance premium	2,400	

### Tax Computation Mr. B and his wife (Separate Assessment)

<b>Mr. B</b>	
Employment	67,200
Dividend (Gross)	6,000
Total Income	73,200

Less:	Individual & dependent relative	9,000
	Parent medical bill (restricted)	5,000
	Full medical check-up (restricted)	500
	Books and magazines	770
	Children (4,000 x 2)	8,000
	EPF & Life Insurance premium (restricted)	6,000
	Education insurance premium	2,400
		31,670
		<b>41,530</b>

#### Chargeable Income

##### Mr. B's Tax Liability

Tax on first 35,000	1,525.00
Tax on next 6,530 @ 12%	783.60
Income Tax charged	2,308.60
Less: Tax deducted at source from dividend (25% x 6,000)	1,500.00
<b>Tax Payable</b>	<b>808.60</b>

#### Mr. B's Wife Tax Liability

Employment	25,200
Dividend (Gross)	3,000
Total Income	28,200

Less:	Relief	
	Individual and dependent relatives	9,000
	Full medical check-up	450
	Books and magazines	330
	Children (1,000 x 2)	2,000
	EPF & Life Insurance Premium	4,032
		15,812
		<b>12,388</b>

#### Chargeable Income

##### Wife's Tax Liability

Tax on first 10,000	175.00
Tax on next 2,388 @ 3%	71.64
Income tax charged	246.64
Less: Rebate (restricted)	246.64
Tax Payable	Nil
Less: Tax deducted at source from dividend (25% x 3000)	750.00
<b>Tax Repayable (Tax Refund)</b>	<b>750.00</b>



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