

RESPONSIBILITY OF EMPLOYER





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LHDNM/R04/16

RESPONSIBILITY OF EMPLOYER

- Register E File after registering C / OG / D File or others
- Complete Form e-E
- Submit Form e-E via e-Filing before / on 31 March
- Declare 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 7 years for LHDNM 's audit purposes
- Deduct Monthly Tax Deduction (MTD) and remit before / on 15th of the following month (use e-PCB / e-Data PCB / Kalkulator PCB)
- Inform any new employee within 30 days
- Inform the resignation of an employee within a month and withhold payments (if any):

 Employee who will be retiring

 Death of employee

 - Employee intending to leave Malaysia (if more than 3 months) Employee who is subject to MTD scheme but fails to remit
- Hold payment to employee (if any) until a Tax Clearance Letter is
- Notify employees to submit:
 - Form TP1 = Claim of deduction and rebate for individual (at least twice a year)
 - Form TP3 = Information regarding previous employment in the current year

DOCUMENTS FOR MTD PAYMENT

LHDNM COUNTER ONLINE **BANK COUNTER** Diskette - CP39 Diskette - CP39 CP39 Data (.txt)* Data (.txt)* Data (.txt)* Bank Slip e-PCB / e-Data **PCB Confirmation** Cheque / Cash Slip Form CP39 Cheque / Cash

*text file









1-800-88-5436 (LHDN)

EMPLOYEE REMUNERATION SUBJECTED TO MTD (ALL TYPES OF EMPLOYMENT REMUNERATION)

Salary	Wages	
Overtime Payment	Commission	
Tips	Allowance	
Bonus / Incentive	Director's Fee	
Perquisite	Compensation	
Tax Borne By Employer	Gratuity	
Employees Share Option Scheme (ESOS)	Other Remuneration	
Benefits-In-Kind (BIK)- With effect from year 2015		

Value of Living Accommodation (VOLA) – With effect from year 2015

MINIMUM MONTHLY REMUNERATION SUBJECTED TO MTD

Single Individual	RM2,851
Married Individual with Unemployed Spouse	RM3,851

MTD Schedule 2016

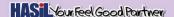
OFFENCES BY EMPLOYER

(AFTER EPF DEDUCTION)

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

PARTICULARS FOR TAX PAYMENT

- Income Tax File Number
- **Employer's Name and Address**
- **Deduction Month**
- **Deduction Year**
- **Employee's Name and Identification Card Number**
- **Payment Amount**
- Payment Code (092 MTD PAYMENT)



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