

2016

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RESPONSIBILITY OF EMPLOYER

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- 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 MTD
- Hold payment to employee (if any) until a Tax Clearance Letter is issued
- 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

ONLINE	BANK COUNTER	LHDNM COUNTER
<ul style="list-style-type: none"> • CP39 Data (.txt)* 	<ul style="list-style-type: none"> • Diskette – CP39 Data (.txt)* • Bank Slip • Cheque / Cash 	<ul style="list-style-type: none"> • Diskette – CP39 Data (.txt)* • e-PCB / e-Data PCB Confirmation Slip • Form CP39 • Cheque / Cash

*text file

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 (AFTER EPF DEDUCTION)

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

MTD Schedule 2016

OFFENCES BY EMPLOYER

- 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 retirement
- 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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LHDNM/R04/16



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1-800-88-5436 (LHDNM)

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