

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | |
| | | | B | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| 2101 - 2350 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2351 - 2400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2401 - 2450 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2451 - 2500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2501 - 2550 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2551 - 2600 | 21 | - | - | - | - | - | - | - | - | - | - | - | 21 | - | - | - | - | - | - | - | - | - | - |
| 2601 - 2650 | 23 | - | - | - | - | - | - | - | - | - | - | - | 23 | - | - | - | - | - | - | - | - | - | - |
| 2651 - 2700 | 26 | - | - | - | - | - | - | - | - | - | - | - | 26 | 21 | - | - | - | - | - | - | - | - | - |
| 2701 - 2750 | 29 | - | - | - | - | - | - | - | - | - | - | - | 29 | 24 | 20 | - | - | - | - | - | - | - | - |
| 2751 - 2800 | 32 | - | - | - | - | - | - | - | - | - | - | - | 32 | 27 | 22 | - | - | - | - | - | - | - | - |
| 2801 - 2850 | 35 | - | - | - | - | - | - | - | - | - | - | - | 35 | 30 | 25 | 21 | - | - | - | - | - | - | - |
| 2851 - 2900 | 37 | - | - | - | - | - | - | - | - | - | - | - | 37 | 33 | 28 | 23 | - | - | - | - | - | - | - |
| 2901 - 2950 | 40 | - | - | - | - | - | - | - | - | - | - | - | 40 | 35 | 31 | 26 | 21 | - | - | - | - | - | - |
| 2951 - 3000 | 43 | - | - | - | - | - | - | - | - | - | - | - | 43 | 38 | 34 | 29 | 24 | 20 | - | - | - | - | - |
| 3001 - 3050 | 46 | - | - | - | - | - | - | - | - | - | - | - | 46 | 41 | 36 | 32 | 27 | 22 | - | - | - | - | - |
| 3051 - 3100 | 49 | - | - | - | - | - | - | - | - | - | - | - | 49 | 44 | 39 | 35 | 30 | 25 | 21 | - | - | - | - |
| 3101 - 3150 | 51 | - | - | - | - | - | - | - | - | - | - | - | 51 | 47 | 42 | 37 | 33 | 28 | 23 | - | - | - | - |
| 3151 - 3200 | 54 | - | - | - | - | - | - | - | - | - | - | - | 54 | 49 | 45 | 40 | 35 | 31 | 26 | 21 | - | - | - |
| 3201 - 3250 | 57 | 20 | - | - | - | - | - | - | - | - | - | - | 57 | 52 | 48 | 43 | 38 | 34 | 29 | 24 | 20 | - | - |
| 3251 - 3300 | 60 | 22 | - | - | - | - | - | - | - | - | - | - | 60 | 55 | 50 | 46 | 41 | 36 | 32 | 27 | 22 | - | - |

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | |
| | | | B | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| 3301 - 3350 | 63 | 25 | 21 | - | - | - | - | - | - | - | - | - | 63 | 58 | 53 | 49 | 44 | 39 | 35 | 30 | 25 | 21 | - |
| 3351 - 3400 | 65 | 28 | 23 | - | - | - | - | - | - | - | - | - | 65 | 61 | 56 | 51 | 47 | 42 | 37 | 33 | 28 | 23 | - |
| 3401 - 3450 | 68 | 31 | 26 | 21 | - | - | - | - | - | - | - | - | 68 | 63 | 59 | 54 | 49 | 45 | 40 | 35 | 31 | 26 | 21 |
| 3451 - 3500 | 71 | 34 | 29 | 24 | 20 | - | - | - | - | - | - | - | 71 | 66 | 62 | 57 | 52 | 48 | 43 | 38 | 34 | 29 | 24 |
| 3501 - 3550 | 74 | 36 | 32 | 27 | 22 | - | - | - | - | - | - | - | 74 | 69 | 64 | 60 | 55 | 50 | 46 | 41 | 36 | 32 | 27 |
| 3551 - 3600 | 77 | 39 | 35 | 30 | 25 | 21 | - | - | - | - | - | - | 77 | 72 | 67 | 63 | 58 | 53 | 49 | 44 | 39 | 35 | 30 |
| 3601 - 3650 | 104 | 42 | 37 | 33 | 28 | 23 | - | - | - | - | - | - | 104 | 75 | 70 | 65 | 61 | 56 | 51 | 47 | 42 | 37 | 33 |
| 3651 - 3700 | 109 | 45 | 40 | 35 | 31 | 26 | 21 | - | - | - | - | - | 109 | 77 | 73 | 68 | 63 | 59 | 54 | 49 | 45 | 40 | 35 |
| 3701 - 3750 | 114 | 48 | 43 | 38 | 34 | 29 | 24 | 20 | - | - | - | - | 114 | 105 | 76 | 71 | 66 | 62 | 57 | 52 | 48 | 43 | 38 |
| 3751 - 3800 | 119 | 50 | 46 | 41 | 36 | 32 | 27 | 22 | - | - | - | - | 119 | 110 | 102 | 74 | 69 | 64 | 60 | 55 | 50 | 46 | 41 |
| 3801 - 3850 | 124 | 53 | 49 | 44 | 39 | 35 | 30 | 25 | 21 | - | - | - | 124 | 116 | 107 | 77 | 72 | 67 | 63 | 58 | 53 | 49 | 44 |
| 3851 - 3900 | 130 | 104 | 51 | 47 | 42 | 37 | 33 | 28 | 23 | - | - | - | 130 | 121 | 112 | 104 | 75 | 70 | 65 | 61 | 56 | 51 | 47 |
| 3901 - 3950 | 135 | 109 | 54 | 49 | 45 | 40 | 35 | 31 | 26 | 21 | - | - | 135 | 126 | 117 | 109 | 77 | 73 | 68 | 63 | 59 | 54 | 49 |
| 3951 - 4000 | 140 | 114 | 105 | 52 | 48 | 43 | 38 | 34 | 29 | 24 | 20 | - | 140 | 131 | 123 | 114 | 105 | 76 | 71 | 66 | 62 | 57 | 52 |
| 4001 - 4050 | 145 | 119 | 110 | 102 | 50 | 46 | 41 | 36 | 32 | 27 | 22 | - | 145 | 136 | 128 | 119 | 110 | 102 | 74 | 69 | 64 | 60 | 55 |
| 4051 - 4100 | 150 | 124 | 116 | 107 | 53 | 49 | 44 | 39 | 35 | 30 | 25 | 21 | 150 | 142 | 133 | 124 | 116 | 107 | 77 | 72 | 67 | 63 | 58 |
| 4101 - 4150 | 156 | 130 | 121 | 112 | 104 | 51 | 47 | 42 | 37 | 33 | 28 | 23 | 156 | 147 | 138 | 130 | 121 | 112 | 104 | 75 | 70 | 65 | 61 |
| 4151 - 4200 | 161 | 135 | 126 | 117 | 109 | 54 | 49 | 45 | 40 | 35 | 31 | 26 | 161 | 152 | 143 | 135 | 126 | 117 | 109 | 77 | 73 | 68 | 63 |
| 4201 - 4250 | 166 | 140 | 131 | 123 | 114 | 105 | 52 | 48 | 43 | 38 | 34 | 29 | 166 | 157 | 149 | 140 | 131 | 123 | 114 | 105 | 76 | 71 | 66 |
| 4251 - 4300 | 171 | 145 | 136 | 128 | 119 | 110 | 102 | 50 | 46 | 41 | 36 | 32 | 171 | 162 | 154 | 145 | 136 | 128 | 119 | 110 | 102 | 74 | 69 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|-------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 4301 - 4350 | 176 | 150 | 142 | 133 | 124 | 116 | 107 | 53 | 49 | 44 | 39 | 35 | 176 | 168 | 159 | 150 | 142 | 133 | 124 | 116 | 107 | 77 | 72 |
| 4351 - 4400 | 182 | 156 | 147 | 138 | 130 | 121 | 112 | 104 | 51 | 47 | 42 | 37 | 182 | 173 | 164 | 156 | 147 | 138 | 130 | 121 | 112 | 104 | 75 |
| 4401 - 4450 | 187 | 161 | 152 | 143 | 135 | 126 | 117 | 109 | 54 | 49 | 45 | 40 | 187 | 178 | 169 | 161 | 152 | 143 | 135 | 126 | 117 | 109 | 77 |
| 4451 - 4500 | 192 | 166 | 157 | 149 | 140 | 131 | 123 | 114 | 105 | 52 | 48 | 43 | 192 | 183 | 175 | 166 | 157 | 149 | 140 | 131 | 123 | 114 | 105 |
| 4501 - 4550 | 197 | 171 | 162 | 154 | 145 | 136 | 128 | 119 | 110 | 102 | 50 | 46 | 197 | 188 | 180 | 171 | 162 | 154 | 145 | 136 | 128 | 119 | 110 |
| 4551 - 4600 | 202 | 176 | 168 | 159 | 150 | 142 | 133 | 124 | 116 | 107 | 53 | 49 | 202 | 194 | 185 | 176 | 168 | 159 | 150 | 142 | 133 | 124 | 116 |
| 4601 - 4650 | 208 | 182 | 173 | 164 | 156 | 147 | 138 | 130 | 121 | 112 | 104 | 51 | 208 | 199 | 190 | 182 | 173 | 164 | 156 | 147 | 138 | 130 | 121 |
| 4651 - 4700 | 213 | 187 | 178 | 169 | 161 | 152 | 143 | 135 | 126 | 117 | 109 | 54 | 213 | 204 | 195 | 187 | 178 | 169 | 161 | 152 | 143 | 135 | 126 |
| 4701 - 4750 | 218 | 192 | 183 | 175 | 166 | 157 | 149 | 140 | 131 | 123 | 114 | 105 | 218 | 209 | 201 | 192 | 183 | 175 | 166 | 157 | 149 | 140 | 131 |
| 4751 - 4800 | 223 | 197 | 188 | 180 | 171 | 162 | 154 | 145 | 136 | 128 | 119 | 110 | 223 | 214 | 206 | 197 | 188 | 180 | 171 | 162 | 154 | 145 | 136 |
| 4801 - 4850 | 228 | 202 | 194 | 185 | 176 | 168 | 159 | 150 | 142 | 133 | 124 | 116 | 228 | 220 | 211 | 202 | 194 | 185 | 176 | 168 | 159 | 150 | 142 |
| 4851 - 4900 | 234 | 208 | 199 | 190 | 182 | 173 | 164 | 156 | 147 | 138 | 130 | 121 | 234 | 225 | 216 | 208 | 199 | 190 | 182 | 173 | 164 | 156 | 147 |
| 4901 - 4950 | 242 | 213 | 204 | 195 | 187 | 178 | 169 | 161 | 152 | 143 | 135 | 126 | 242 | 230 | 221 | 213 | 204 | 195 | 187 | 178 | 169 | 161 | 152 |
| 4951 - 5000 | 250 | 218 | 209 | 201 | 192 | 183 | 175 | 166 | 157 | 149 | 140 | 131 | 250 | 237 | 227 | 218 | 209 | 201 | 192 | 183 | 175 | 166 | 157 |
| 5001 - 5050 | 257 | 223 | 214 | 206 | 197 | 188 | 180 | 171 | 162 | 154 | 145 | 136 | 257 | 244 | 232 | 223 | 214 | 206 | 197 | 188 | 180 | 171 | 162 |
| 5051 - 5100 | 265 | 228 | 220 | 211 | 202 | 194 | 185 | 176 | 168 | 159 | 150 | 142 | 265 | 252 | 239 | 228 | 220 | 211 | 202 | 194 | 185 | 176 | 168 |
| 5101 - 5150 | 272 | 234 | 225 | 216 | 208 | 199 | 190 | 182 | 173 | 164 | 156 | 147 | 272 | 260 | 247 | 234 | 225 | 216 | 208 | 199 | 190 | 182 | 173 |
| 5151 - 5200 | 280 | 242 | 230 | 221 | 213 | 204 | 195 | 187 | 178 | 169 | 161 | 152 | 280 | 267 | 255 | 242 | 230 | 221 | 213 | 204 | 195 | 187 | 178 |
| 5201 - 5250 | 288 | 250 | 237 | 227 | 218 | 209 | 201 | 192 | 183 | 175 | 166 | 157 | 288 | 275 | 262 | 250 | 237 | 227 | 218 | 209 | 201 | 192 | 183 |
| 5251 - 5300 | 295 | 257 | 244 | 232 | 223 | 214 | 206 | 197 | 188 | 180 | 171 | 162 | 295 | 282 | 270 | 257 | 244 | 232 | 223 | 214 | 206 | 197 | 188 |
| 5301 - 5350 | 303 | 265 | 252 | 239 | 228 | 220 | 211 | 202 | 194 | 185 | 176 | 168 | 303 | 290 | 277 | 265 | 252 | 239 | 228 | 220 | 211 | 202 | 194 |
| 5351 - 5400 | 310 | 272 | 260 | 247 | 234 | 225 | 216 | 208 | 199 | 190 | 182 | 173 | 310 | 298 | 285 | 272 | 260 | 247 | 234 | 225 | 216 | 208 | 199 |
| 5401 - 5450 | 318 | 280 | 267 | 255 | 242 | 230 | 221 | 213 | 204 | 195 | 187 | 178 | 318 | 305 | 293 | 280 | 267 | 255 | 242 | 230 | 221 | 213 | 204 |
| 5451 - 5500 | 326 | 288 | 275 | 262 | 250 | 237 | 227 | 218 | 209 | 201 | 192 | 183 | 326 | 313 | 300 | 288 | 275 | 262 | 250 | 237 | 227 | 218 | 209 |
| 5501 - 5550 | 333 | 295 | 282 | 270 | 257 | 244 | 232 | 223 | 214 | 206 | 197 | 188 | 333 | 320 | 308 | 295 | 282 | 270 | 257 | 244 | 232 | 223 | 214 |
| 5551 - 5600 | 341 | 303 | 290 | 277 | 265 | 252 | 239 | 228 | 220 | 211 | 202 | 194 | 341 | 328 | 315 | 303 | 290 | 277 | 265 | 252 | 239 | 228 | 220 |
| 5601 - 5650 | 348 | 310 | 298 | 285 | 272 | 260 | 247 | 234 | 225 | 216 | 208 | 199 | 348 | 336 | 323 | 310 | 298 | 285 | 272 | 260 | 247 | 234 | 225 |
| 5651 - 5700 | 356 | 318 | 305 | 293 | 280 | 267 | 255 | 242 | 230 | 221 | 213 | 204 | 356 | 343 | 331 | 318 | 305 | 293 | 280 | 267 | 255 | 242 | 230 |
| 5701 - 5750 | 364 | 326 | 313 | 300 | 288 | 275 | 262 | 250 | 237 | 227 | 218 | 209 | 364 | 351 | 338 | 326 | 313 | 300 | 288 | 275 | 262 | 250 | 237 |
| 5751 - 5800 | 371 | 333 | 320 | 308 | 295 | 282 | 270 | 257 | 244 | 232 | 223 | 214 | 371 | 358 | 346 | 333 | 320 | 308 | 295 | 282 | 270 | 257 | 244 |
| 5801 - 5850 | 379 | 341 | 328 | 315 | 303 | 290 | 277 | 265 | 252 | 239 | 228 | 220 | 379 | 366 | 353 | 341 | 328 | 315 | 303 | 290 | 277 | 265 | 252 |
| 5851 - 5900 | 386 | 348 | 336 | 323 | 310 | 298 | 285 | 272 | 260 | 247 | 234 | 225 | 386 | 374 | 361 | 348 | 336 | 323 | 310 | 298 | 285 | 272 | 260 |
| 5901 - 5950 | 394 | 356 | 343 | 331 | 318 | 305 | 293 | 280 | 267 | 255 | 242 | 230 | 394 | 381 | 369 | 356 | 343 | 331 | 318 | 305 | 293 | 280 | 267 |
| 5951 - 6000 | 402 | 364 | 351 | 338 | 326 | 313 | 300 | 288 | 275 | 262 | 250 | 237 | 402 | 389 | 376 | 364 | 351 | 338 | 326 | 313 | 300 | 288 | 275 |
| 6001 - 6050 | 409 | 371 | 358 | 346 | 333 | 320 | 308 | 295 | 282 | 270 | 257 | 244 | 409 | 396 | 384 | 371 | 358 | 346 | 333 | 320 | 308 | 295 | 282 |
| 6051 - 6100 | 417 | 379 | 366 | 353 | 341 | 328 | 315 | 303 | 290 | 277 | 265 | 252 | 417 | 404 | 391 | 379 | 366 | 353 | 341 | 328 | 315 | 303 | 290 |
| 6101 - 6150 | 424 | 386 | 374 | 361 | 348 | 336 | 323 | 310 | 298 | 285 | 272 | 260 | 424 | 412 | 399 | 386 | 374 | 361 | 348 | 336 | 323 | 310 | 298 |
| 6151 - 6200 | 432 | 394 | 381 | 369 | 356 | 343 | 331 | 318 | 305 | 293 | 280 | 267 | 432 | 419 | 407 | 394 | 381 | 369 | 356 | 343 | 331 | 318 | 305 |
| 6201 - 6250 | 440 | 402 | 389 | 376 | 364 | 351 | 338 | 326 | 313 | 300 | 288 | 275 | 440 | 427 | 414 | 402 | 389 | 376 | 364 | 351 | 338 | 326 | 313 |
| 6251 - 6300 | 447 | 409 | 396 | 384 | 371 | 358 | 346 | 333 | 320 | 308 | 295 | 282 | 447 | 434 | 422 | 409 | 396 | 384 | 371 | 358 | 346 | 333 | 320 |
| 6301 - 6350 | 455 | 417 | 404 | 391 | 379 | 366 | 353 | 341 | 328 | 315 | 303 | 290 | 455 | 442 | 429 | 417 | 404 | 391 | 379 | 366 | 353 | 341 | 328 |
| 6351 - 6400 | 462 | 424 | 412 | 399 | 386 | 374 | 361 | 348 | 336 | 323 | 310 | 298 | 462 | 450 | 437 | 424 | 412 | 399 | 386 | 374 | 361 | 348 | 336 |

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | | |
| | | | B RM | K RM | KA1 RM | KA2 RM | KA3 RM | KA4 RM | KA5 RM | KA6 RM | KA7 RM | KA8 RM | KA9 RM | KA10 RM | K RM | KA1 RM | KA2 RM | KA3 RM | KA4 RM | KA5 RM | KA6 RM | KA7 RM | KA8 RM | KA9 RM |
| 6401 - 6450 | 470 | 432 | 419 | 407 | 394 | 381 | 369 | 356 | 343 | 331 | 318 | 305 | 470 | 457 | 445 | 432 | 419 | 407 | 394 | 381 | 369 | 356 | 343 | |
| 6451 - 6500 | 478 | 440 | 427 | 414 | 402 | 389 | 376 | 364 | 351 | 338 | 326 | 313 | 478 | 465 | 452 | 440 | 427 | 414 | 402 | 389 | 376 | 364 | 351 | |
| 6501 - 6550 | 485 | 447 | 434 | 422 | 409 | 396 | 384 | 371 | 358 | 346 | 333 | 320 | 485 | 472 | 460 | 447 | 434 | 422 | 409 | 396 | 384 | 371 | 358 | |
| 6551 - 6600 | 495 | 455 | 442 | 429 | 417 | 404 | 391 | 379 | 366 | 353 | 341 | 328 | 495 | 480 | 467 | 455 | 442 | 429 | 417 | 404 | 391 | 379 | 366 | |
| 6601 - 6650 | 504 | 462 | 450 | 437 | 424 | 412 | 399 | 386 | 374 | 361 | 348 | 336 | 504 | 488 | 475 | 462 | 450 | 437 | 424 | 412 | 399 | 386 | 374 | |
| 6651 - 6700 | 514 | 470 | 457 | 445 | 432 | 419 | 407 | 394 | 381 | 369 | 356 | 343 | 514 | 498 | 483 | 470 | 457 | 445 | 432 | 419 | 407 | 394 | 381 | |
| 6701 - 6750 | 524 | 478 | 465 | 452 | 440 | 427 | 414 | 402 | 389 | 376 | 364 | 351 | 524 | 508 | 492 | 478 | 465 | 452 | 440 | 427 | 414 | 402 | 389 | |
| 6751 - 6800 | 533 | 485 | 472 | 460 | 447 | 434 | 422 | 409 | 396 | 384 | 371 | 358 | 533 | 517 | 501 | 485 | 472 | 460 | 447 | 434 | 422 | 409 | 396 | |
| 6801 - 6850 | 543 | 495 | 480 | 467 | 455 | 442 | 429 | 417 | 404 | 391 | 379 | 366 | 543 | 527 | 511 | 495 | 480 | 467 | 455 | 442 | 429 | 417 | 404 | |
| 6851 - 6900 | 552 | 504 | 488 | 475 | 462 | 450 | 437 | 424 | 412 | 399 | 386 | 374 | 552 | 536 | 520 | 504 | 488 | 475 | 462 | 450 | 437 | 424 | 412 | |
| 6901 - 6950 | 562 | 514 | 498 | 483 | 470 | 457 | 445 | 432 | 419 | 407 | 394 | 381 | 562 | 546 | 530 | 514 | 498 | 483 | 470 | 457 | 445 | 432 | 419 | |
| 6951 - 7000 | 572 | 524 | 508 | 492 | 478 | 465 | 452 | 440 | 427 | 414 | 402 | 389 | 572 | 556 | 540 | 524 | 508 | 492 | 478 | 465 | 452 | 440 | 427 | |
| 7001 - 7050 | 581 | 533 | 517 | 501 | 485 | 472 | 460 | 447 | 434 | 422 | 409 | 396 | 581 | 565 | 549 | 533 | 517 | 501 | 485 | 472 | 460 | 447 | 434 | |
| 7051 - 7100 | 591 | 543 | 527 | 511 | 495 | 480 | 467 | 455 | 442 | 429 | 417 | 404 | 591 | 575 | 559 | 543 | 527 | 511 | 495 | 480 | 467 | 455 | 442 | |
| 7101 - 7150 | 600 | 552 | 536 | 520 | 504 | 488 | 475 | 462 | 450 | 437 | 424 | 412 | 600 | 584 | 568 | 552 | 536 | 520 | 504 | 488 | 475 | 462 | 450 | |
| 7151 - 7200 | 610 | 562 | 546 | 530 | 514 | 498 | 483 | 470 | 457 | 445 | 432 | 419 | 610 | 594 | 578 | 562 | 546 | 530 | 514 | 498 | 483 | 470 | 457 | |
| 7201 - 7250 | 620 | 572 | 556 | 540 | 524 | 508 | 492 | 478 | 465 | 452 | 440 | 427 | 620 | 604 | 588 | 572 | 556 | 540 | 524 | 508 | 492 | 478 | 465 | |
| 7251 - 7300 | 629 | 581 | 565 | 549 | 533 | 517 | 501 | 485 | 472 | 460 | 447 | 434 | 629 | 613 | 597 | 581 | 565 | 549 | 533 | 517 | 501 | 485 | 472 | |
| 7301 - 7350 | 639 | 591 | 575 | 559 | 543 | 527 | 511 | 495 | 480 | 467 | 455 | 442 | 639 | 623 | 607 | 591 | 575 | 559 | 543 | 527 | 511 | 495 | 480 | |
| 7351 - 7400 | 648 | 600 | 584 | 568 | 552 | 536 | 520 | 504 | 488 | 475 | 462 | 450 | 648 | 632 | 616 | 600 | 584 | 568 | 552 | 536 | 520 | 504 | 488 | |

| | | | | | | | | | | | | | | | | | | | | | | | |
|-------------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|-----|-----|-----|-----|-----|-----|-----|
| 7401 - 7450 | 658 | 610 | 594 | 578 | 562 | 546 | 530 | 514 | 498 | 483 | 470 | 457 | 658 | 642 | 626 | 610 | 594 | 578 | 562 | 546 | 530 | 514 | 498 |
| 7451 - 7500 | 668 | 620 | 604 | 588 | 572 | 556 | 540 | 524 | 508 | 492 | 478 | 465 | 668 | 652 | 636 | 620 | 604 | 588 | 572 | 556 | 540 | 524 | 508 |
| 7501 - 7550 | 677 | 629 | 613 | 597 | 581 | 565 | 549 | 533 | 517 | 501 | 485 | 472 | 677 | 661 | 645 | 629 | 613 | 597 | 581 | 565 | 549 | 533 | 517 |
| 7551 - 7600 | 687 | 639 | 623 | 607 | 591 | 575 | 559 | 543 | 527 | 511 | 495 | 480 | 687 | 671 | 655 | 639 | 623 | 607 | 591 | 575 | 559 | 543 | 527 |
| 7601 - 7650 | 696 | 648 | 632 | 616 | 600 | 584 | 568 | 552 | 536 | 520 | 504 | 488 | 696 | 680 | 664 | 648 | 632 | 616 | 600 | 584 | 568 | 552 | 536 |
| 7651 - 7700 | 706 | 658 | 642 | 626 | 610 | 594 | 578 | 562 | 546 | 530 | 514 | 498 | 706 | 690 | 674 | 658 | 642 | 626 | 610 | 594 | 578 | 562 | 546 |
| 7701 - 7750 | 716 | 668 | 652 | 636 | 620 | 604 | 588 | 572 | 556 | 540 | 524 | 508 | 716 | 700 | 684 | 668 | 652 | 636 | 620 | 604 | 588 | 572 | 556 |
| 7751 - 7800 | 725 | 677 | 661 | 645 | 629 | 613 | 597 | 581 | 565 | 549 | 533 | 517 | 725 | 709 | 693 | 677 | 661 | 645 | 629 | 613 | 597 | 581 | 565 |
| 7801 - 7850 | 735 | 687 | 671 | 655 | 639 | 623 | 607 | 591 | 575 | 559 | 543 | 527 | 735 | 719 | 703 | 687 | 671 | 655 | 639 | 623 | 607 | 591 | 575 |
| 7851 - 7900 | 744 | 696 | 680 | 664 | 648 | 632 | 616 | 600 | 584 | 568 | 552 | 536 | 744 | 728 | 712 | 696 | 680 | 664 | 648 | 632 | 616 | 600 | 584 |
| 7901 - 7950 | 754 | 706 | 690 | 674 | 658 | 642 | 626 | 610 | 594 | 578 | 562 | 546 | 754 | 738 | 722 | 706 | 690 | 674 | 658 | 642 | 626 | 610 | 594 |
| 7951 - 8000 | 764 | 716 | 700 | 684 | 668 | 652 | 636 | 620 | 604 | 588 | 572 | 556 | 764 | 748 | 732 | 716 | 700 | 684 | 668 | 652 | 636 | 620 | 604 |
| 8001 - 8050 | 773 | 725 | 709 | 693 | 677 | 661 | 645 | 629 | 613 | 597 | 581 | 565 | 773 | 757 | 741 | 725 | 709 | 693 | 677 | 661 | 645 | 629 | 613 |
| 8051 - 8100 | 783 | 735 | 719 | 703 | 687 | 671 | 655 | 639 | 623 | 607 | 591 | 575 | 783 | 767 | 751 | 735 | 719 | 703 | 687 | 671 | 655 | 639 | 623 |
| 8101 - 8150 | 792 | 744 | 728 | 712 | 696 | 680 | 664 | 648 | 632 | 616 | 600 | 584 | 792 | 776 | 760 | 744 | 728 | 712 | 696 | 680 | 664 | 648 | 632 |
| 8151 - 8200 | 802 | 754 | 738 | 722 | 706 | 690 | 674 | 658 | 642 | 626 | 610 | 594 | 802 | 786 | 770 | 754 | 738 | 722 | 706 | 690 | 674 | 658 | 642 |
| 8201 - 8250 | 812 | 764 | 748 | 732 | 716 | 700 | 684 | 668 | 652 | 636 | 620 | 604 | 812 | 796 | 780 | 764 | 748 | 732 | 716 | 700 | 684 | 668 | 652 |
| 8251 - 8300 | 821 | 773 | 757 | 741 | 725 | 709 | 693 | 677 | 661 | 645 | 629 | 613 | 821 | 805 | 789 | 773 | 757 | 741 | 725 | 709 | 693 | 677 | 661 |
| 8301 - 8350 | 831 | 783 | 767 | 751 | 735 | 719 | 703 | 687 | 671 | 655 | 639 | 623 | 831 | 815 | 799 | 783 | 767 | 751 | 735 | 719 | 703 | 687 | 671 |
| 8351 - 8400 | 840 | 792 | 776 | 760 | 744 | 728 | 712 | 696 | 680 | 664 | 648 | 632 | 840 | 824 | 808 | 792 | 776 | 760 | 744 | 728 | 712 | 696 | 680 |
| 8401 - 8450 | 850 | 802 | 786 | 770 | 754 | 738 | 722 | 706 | 690 | 674 | 658 | 642 | 850 | 834 | 818 | 802 | 786 | 770 | 754 | 738 | 722 | 706 | 690 |
| 8451 - 8500 | 860 | 812 | 796 | 780 | 764 | 748 | 732 | 716 | 700 | 684 | 668 | 652 | 860 | 844 | 828 | 812 | 796 | 780 | 764 | 748 | 732 | 716 | 700 |
| 8501 - 8550 | 869 | 821 | 805 | 789 | 773 | 757 | 741 | 725 | 709 | 693 | 677 | 661 | 869 | 853 | 837 | 821 | 805 | 789 | 773 | 757 | 741 | 725 | 709 |
| 8551 - 8600 | 879 | 831 | 815 | 799 | 783 | 767 | 751 | 735 | 719 | 703 | 687 | 671 | 879 | 863 | 847 | 831 | 815 | 799 | 783 | 767 | 751 | 735 | 719 |
| 8601 - 8650 | 888 | 840 | 824 | 808 | 792 | 776 | 760 | 744 | 728 | 712 | 696 | 680 | 888 | 872 | 856 | 840 | 824 | 808 | 792 | 776 | 760 | 744 | 728 |
| 8651 - 8700 | 898 | 850 | 834 | 818 | 802 | 786 | 770 | 754 | 738 | 722 | 706 | 690 | 898 | 882 | 866 | 850 | 834 | 818 | 802 | 786 | 770 | 754 | 738 |
| 8701 - 8750 | 908 | 860 | 844 | 828 | 812 | 796 | 780 | 764 | 748 | 732 | 716 | 700 | 908 | 892 | 876 | 860 | 844 | 828 | 812 | 796 | 780 | 764 | 748 |
| 8751 - 8800 | 917 | 869 | 853 | 837 | 821 | 805 | 789 | 773 | 757 | 741 | 725 | 709 | 917 | 901 | 885 | 869 | 853 | 837 | 821 | 805 | 789 | 773 | 757 |
| 8801 - 8850 | 927 | 879 | 863 | 847 | 831 | 815 | 799 | 783 | 767 | 751 | 735 | 719 | 927 | 911 | 895 | 879 | 863 | 847 | 831 | 815 | 799 | 783 | 767 |
| 8851 - 8900 | 936 | 888 | 872 | 856 | 840 | 824 | 808 | 792 | 776 | 760 | 744 | 728 | 936 | 920 | 904 | 888 | 872 | 856 | 840 | 824 | 808 | 792 | 776 |
| 8901 - 8950 | 946 | 898 | 882 | 866 | 850 | 834 | 818 | 802 | 786 | 770 | 754 | 738 | 946 | 930 | 914 | 898 | 882 | 866 | 850 | 834 | 818 | 802 | 786 |
| 8951 - 9000 | 956 | 908 | 892 | 876 | 860 | 844 | 828 | 812 | 796 | 780 | 764 | 748 | 956 | 940 | 924 | 908 | 892 | 876 | 860 | 844 | 828 | 812 | 796 |
| 9001 - 9050 | 965 | 917 | 901 | 885 | 869 | 853 | 837 | 821 | 805 | 789 | 773 | 757 | 965 | 949 | 933 | 917 | 901 | 885 | 869 | 853 | 837 | 821 | 805 |
| 9051 - 9100 | 976 | 927 | 911 | 895 | 879 | 863 | 847 | 831 | 815 | 799 | 783 | 767 | 976 | 959 | 943 | 927 | 911 | 895 | 879 | 863 | 847 | 831 | 815 |
| 9101 - 9150 | 987 | 936 | 920 | 904 | 888 | 872 | 856 | 840 | 824 | 808 | 792 | 776 | 987 | 969 | 952 | 936 | 920 | 904 | 888 | 872 | 856 | 840 | 824 |
| 9151 - 9200 | 998 | 946 | 930 | 914 | 898 | 882 | 866 | 850 | 834 | 818 | 802 | 786 | 998 | 980 | 962 | 946 | 930 | 914 | 898 | 882 | 866 | 850 | 834 |
| 9201 - 9250 | 1008 | 956 | 940 | 924 | 908 | 892 | 876 | 860 | 844 | 828 | 812 | 796 | 1008 | 990 | 972 | 956 | 940 | 924 | 908 | 892 | 876 | 860 | 844 |
| 9251 - 9300 | 1019 | 965 | 949 | 933 | 917 | 901 | 885 | 869 | 853 | 837 | 821 | 805 | 1019 | 1001 | 983 | 965 | 949 | 933 | 917 | 901 | 885 | 869 | 853 |
| 9301 - 9350 | 1030 | 976 | 959 | 943 | 927 | 911 | 895 | 879 | 863 | 847 | 831 | 815 | 1030 | 1012 | 994 | 976 | 959 | 943 | 927 | 911 | 895 | 879 | 863 |
| 9351 - 9400 | 1041 | 987 | 969 | 952 | 936 | 920 | 904 | 888 | 872 | 856 | 840 | 824 | 1041 | 1023 | 1005 | 987 | 969 | 952 | 936 | 920 | 904 | 888 | 872 |
| 9401 - 9450 | 1052 | 998 | 980 | 962 | 946 | 930 | 914 | 898 | 882 | 866 | 850 | 834 | 1052 | 1034 | 1016 | 998 | 980 | 962 | 946 | 930 | 914 | 898 | 882 |
| 9451 - 9500 | 1062 | 1008 | 990 | 972 | 956 | 940 | 924 | 908 | 892 | 876 | 860 | 844 | 1062 | 1044 | 1026 | 1008 | 990 | 972 | 956 | 940 | 924 | 908 | 892 |

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|------|------|------|------|------|------|------|------|------|------|--|------|------|------|------|------|------|------|------|------|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | |
| | | | B | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| 9501 - 9550 | 1073 | 1019 | 1001 | 983 | 965 | 949 | 933 | 917 | 901 | 885 | 869 | 853 | 1073 | 1055 | 1037 | 1019 | 1001 | 983 | 965 | 949 | 933 | 917 | 901 |
| 9551 - 9600 | 1084 | 1030 | 1012 | 994 | 976 | 959 | 943 | 927 | 911 | 895 | 879 | 863 | 1084 | 1066 | 1048 | 1030 | 1012 | 994 | 976 | 959 | 943 | 927 | 911 |
| 9601 - 9650 | 1095 | 1041 | 1023 | 1005 | 987 | 969 | 952 | 936 | 920 | 904 | 888 | 872 | 1095 | 1077 | 1059 | 1041 | 1023 | 1005 | 987 | 969 | 952 | 936 | 920 |
| 9651 - 9700 | 1106 | 1052 | 1034 | 1016 | 998 | 980 | 962 | 946 | 930 | 914 | 898 | 882 | 1106 | 1088 | 1070 | 1052 | 1034 | 1016 | 998 | 980 | 962 | 946 | 930 |
| 9701 - 9750 | 1116 | 1062 | 1044 | 1026 | 1008 | 990 | 972 | 956 | 940 | 924 | 908 | 892 | 1116 | 1098 | 1080 | 1062 | 1044 | 1026 | 1008 | 990 | 972 | 956 | 940 |
| 9751 - 9800 | 1127 | 1073 | 1055 | 1037 | 1019 | 1001 | 983 | 965 | 949 | 933 | 917 | 901 | 1127 | 1109 | 1091 | 1073 | 1055 | 1037 | 1019 | 1001 | 983 | 965 | 949 |
| 9801 - 9850 | 1138 | 1084 | 1066 | 1048 | 1030 | 1012 | 994 | 976 | 959 | 943 | 927 | 911 | 1138 | 1120 | 1102 | 1084 | 1066 | 1048 | 1030 | 1012 | 994 | 976 | 959 |
| 9851 - 9900 | 1149 | 1095 | 1077 | 1059 | 1041 | 1023 | 1005 | 987 | 969 | 952 | 936 | 920 | 1149 | 1131 | 1113 | 1095 | 1077 | 1059 | 1041 | 1023 | 1005 | 987 | 969 |
| 9901 - 9950 | 1160 | 1106 | 1088 | 1070 | 1052 | 1034 | 1016 | 998 | 980 | 962 | 946 | 930 | 1160 | 1142 | 1124 | 1106 | 1088 | 1070 | 1052 | 1034 | 1016 | 998 | 980 |
| 9951 - 10000 | 1170 | 1116 | 1098 | 1080 | 1062 | 1044 | 1026 | 1008 | 990 | 972 | 956 | 940 | 1170 | 1152 | 1134 | 1116 | 1098 | 1080 | 1062 | 1044 | 1026 | 1008 | 990 |
| 10001 - 10050 | 1477 | 1409 | 1387 | 1364 | 1342 | 1319 | 1297 | 1274 | 1252 | 1229 | 1207 | 1186 | 1477 | 1454 | 1432 | 1409 | 1387 | 1364 | 1342 | 1319 | 1297 | 1274 | 1252 |
| 10051 - 10100 | 1490 | 1423 | 1400 | 1378 | 1355 | 1333 | 1310 | 1288 | 1265 | 1243 | 1220 | 1198 | 1490 | 1468 | 1445 | 1423 | 1400 | 1378 | 1355 | 1333 | 1310 | 1288 | 1265 |
| 10101 - 10150 | 1504 | 1436 | 1414 | 1391 | 1369 | 1346 | 1324 | 1301 | 1279 | 1256 | 1234 | 1211 | 1504 | 1481 | 1459 | 1436 | 1414 | 1391 | 1369 | 1346 | 1324 | 1301 | 1279 |
| 10151 - 10200 | 1517 | 1450 | 1427 | 1405 | 1382 | 1360 | 1337 | 1315 | 1292 | 1270 | 1247 | 1225 | 1517 | 1495 | 1472 | 1450 | 1427 | 1405 | 1382 | 1360 | 1337 | 1315 | 1292 |
| 10201 - 10250 | 1531 | 1463 | 1441 | 1418 | 1396 | 1373 | 1351 | 1328 | 1306 | 1283 | 1261 | 1238 | 1531 | 1508 | 1486 | 1463 | 1441 | 1418 | 1396 | 1373 | 1351 | 1328 | 1306 |
| 10251 - 10300 | 1544 | 1477 | 1454 | 1432 | 1409 | 1387 | 1364 | 1342 | 1319 | 1297 | 1274 | 1252 | 1544 | 1522 | 1499 | 1477 | 1454 | 1432 | 1409 | 1387 | 1364 | 1342 | 1319 |
| 10301 - 10350 | 1558 | 1490 | 1468 | 1445 | 1423 | 1400 | 1378 | 1355 | 1333 | 1310 | 1288 | 1265 | 1558 | 1535 | 1513 | 1490 | 1468 | 1445 | 1423 | 1400 | 1378 | 1355 | 1333 |
| 10351 - 10400 | 1571 | 1504 | 1481 | 1459 | 1436 | 1414 | 1391 | 1369 | 1346 | 1324 | 1301 | 1279 | 1571 | 1549 | 1526 | 1504 | 1481 | 1459 | 1436 | 1414 | 1391 | 1369 | 1346 |
| 10401 - 10450 | 1585 | 1517 | 1495 | 1472 | 1450 | 1427 | 1405 | 1382 | 1360 | 1337 | 1315 | 1292 | 1585 | 1562 | 1540 | 1517 | 1495 | 1472 | 1450 | 1427 | 1405 | 1382 | 1360 |
| 10451 - 10500 | 1598 | 1531 | 1508 | 1486 | 1463 | 1441 | 1418 | 1396 | 1373 | 1351 | 1328 | 1306 | 1598 | 1576 | 1553 | 1531 | 1508 | 1486 | 1463 | 1441 | 1418 | 1396 | 1373 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 10501 - 10550 | 1612 | 1544 | 1522 | 1499 | 1477 | 1454 | 1432 | 1409 | 1387 | 1364 | 1342 | 1319 | 1612 | 1589 | 1567 | 1544 | 1522 | 1499 | 1477 | 1454 | 1432 | 1409 | 1387 |
| 10551 - 10600 | 1625 | 1558 | 1535 | 1513 | 1490 | 1468 | 1445 | 1423 | 1400 | 1378 | 1355 | 1333 | 1625 | 1603 | 1580 | 1558 | 1535 | 1513 | 1490 | 1468 | 1445 | 1423 | 1400 |
| 10601 - 10650 | 1639 | 1571 | 1549 | 1526 | 1504 | 1481 | 1459 | 1436 | 1414 | 1391 | 1369 | 1346 | 1639 | 1616 | 1594 | 1571 | 1549 | 1526 | 1504 | 1481 | 1459 | 1436 | 1414 |
| 10651 - 10700 | 1652 | 1585 | 1562 | 1540 | 1517 | 1495 | 1472 | 1450 | 1427 | 1405 | 1382 | 1360 | 1652 | 1630 | 1607 | 1585 | 1562 | 1540 | 1517 | 1495 | 1472 | 1450 | 1427 |
| 10701 - 10750 | 1666 | 1598 | 1576 | 1553 | 1531 | 1508 | 1486 | 1463 | 1441 | 1418 | 1396 | 1373 | 1666 | 1643 | 1621 | 1598 | 1576 | 1553 | 1531 | 1508 | 1486 | 1463 | 1441 |
| 10751 - 10800 | 1679 | 1612 | 1589 | 1567 | 1544 | 1522 | 1499 | 1477 | 1454 | 1432 | 1409 | 1387 | 1679 | 1657 | 1634 | 1612 | 1589 | 1567 | 1544 | 1522 | 1499 | 1477 | 1454 |
| 10801 - 10850 | 1693 | 1625 | 1603 | 1580 | 1558 | 1535 | 1513 | 1490 | 1468 | 1445 | 1423 | 1400 | 1693 | 1670 | 1648 | 1625 | 1603 | 1580 | 1558 | 1535 | 1513 | 1490 | 1468 |
| 10851 - 10900 | 1706 | 1639 | 1616 | 1594 | 1571 | 1549 | 1526 | 1504 | 1481 | 1459 | 1436 | 1414 | 1706 | 1684 | 1661 | 1639 | 1616 | 1594 | 1571 | 1549 | 1526 | 1504 | 1481 |
| 10901 - 10950 | 1720 | 1652 | 1630 | 1607 | 1585 | 1562 | 1540 | 1517 | 1495 | 1472 | 1450 | 1427 | 1720 | 1697 | 1675 | 1652 | 1630 | 1607 | 1585 | 1562 | 1540 | 1517 | 1495 |
| 10951 - 11000 | 1733 | 1666 | 1643 | 1621 | 1598 | 1576 | 1553 | 1531 | 1508 | 1486 | 1463 | 1441 | 1733 | 1711 | 1688 | 1666 | 1643 | 1621 | 1598 | 1576 | 1553 | 1531 | 1508 |
| 11001 - 11050 | 1747 | 1679 | 1657 | 1634 | 1612 | 1589 | 1567 | 1544 | 1522 | 1499 | 1477 | 1454 | 1747 | 1724 | 1702 | 1679 | 1657 | 1634 | 1612 | 1589 | 1567 | 1544 | 1522 |
| 11051 - 11100 | 1760 | 1693 | 1670 | 1648 | 1625 | 1603 | 1580 | 1558 | 1535 | 1513 | 1490 | 1468 | 1760 | 1738 | 1715 | 1693 | 1670 | 1648 | 1625 | 1603 | 1580 | 1558 | 1535 |
| 11101 - 11150 | 1774 | 1706 | 1684 | 1661 | 1639 | 1616 | 1594 | 1571 | 1549 | 1526 | 1504 | 1481 | 1774 | 1751 | 1729 | 1706 | 1684 | 1661 | 1639 | 1616 | 1594 | 1571 | 1549 |
| 11151 - 11200 | 1787 | 1720 | 1697 | 1675 | 1652 | 1630 | 1607 | 1585 | 1562 | 1540 | 1517 | 1495 | 1787 | 1765 | 1742 | 1720 | 1697 | 1675 | 1652 | 1630 | 1607 | 1585 | 1562 |
| 11201 - 11250 | 1801 | 1733 | 1711 | 1688 | 1666 | 1643 | 1621 | 1598 | 1576 | 1553 | 1531 | 1508 | 1801 | 1778 | 1756 | 1733 | 1711 | 1688 | 1666 | 1643 | 1621 | 1598 | 1576 |
| 11251 - 11300 | 1814 | 1747 | 1724 | 1702 | 1679 | 1657 | 1634 | 1612 | 1589 | 1567 | 1544 | 1522 | 1814 | 1792 | 1769 | 1747 | 1724 | 1702 | 1679 | 1657 | 1634 | 1612 | 1589 |
| 11301 - 11350 | 1828 | 1760 | 1738 | 1715 | 1693 | 1670 | 1648 | 1625 | 1603 | 1580 | 1558 | 1535 | 1828 | 1805 | 1783 | 1760 | 1738 | 1715 | 1693 | 1670 | 1648 | 1625 | 1603 |
| 11351 - 11400 | 1841 | 1774 | 1751 | 1729 | 1706 | 1684 | 1661 | 1639 | 1616 | 1594 | 1571 | 1549 | 1841 | 1819 | 1796 | 1774 | 1751 | 1729 | 1706 | 1684 | 1661 | 1639 | 1616 |
| 11401 - 11450 | 1855 | 1787 | 1765 | 1742 | 1720 | 1697 | 1675 | 1652 | 1630 | 1607 | 1585 | 1562 | 1855 | 1832 | 1810 | 1787 | 1765 | 1742 | 1720 | 1697 | 1675 | 1652 | 1630 |
| 11451 - 11500 | 1868 | 1801 | 1778 | 1756 | 1733 | 1711 | 1688 | 1666 | 1643 | 1621 | 1598 | 1576 | 1868 | 1846 | 1823 | 1801 | 1778 | 1756 | 1733 | 1711 | 1688 | 1666 | 1643 |
| 11501 - 11550 | 1882 | 1814 | 1792 | 1769 | 1747 | 1724 | 1702 | 1679 | 1657 | 1634 | 1612 | 1589 | 1882 | 1859 | 1837 | 1814 | 1792 | 1769 | 1747 | 1724 | 1702 | 1679 | 1657 |
| 11551 - 11600 | 1895 | 1828 | 1805 | 1783 | 1760 | 1738 | 1715 | 1693 | 1670 | 1648 | 1625 | 1603 | 1895 | 1873 | 1850 | 1828 | 1805 | 1783 | 1760 | 1738 | 1715 | 1693 | 1670 |
| 11601 - 11650 | 1909 | 1841 | 1819 | 1796 | 1774 | 1751 | 1729 | 1706 | 1684 | 1661 | 1639 | 1616 | 1909 | 1886 | 1864 | 1841 | 1819 | 1796 | 1774 | 1751 | 1729 | 1706 | 1684 |
| 11651 - 11700 | 1922 | 1855 | 1832 | 1810 | 1787 | 1765 | 1742 | 1720 | 1697 | 1675 | 1652 | 1630 | 1922 | 1900 | 1877 | 1855 | 1832 | 1810 | 1787 | 1765 | 1742 | 1720 | 1697 |
| 11701 - 11750 | 1936 | 1868 | 1846 | 1823 | 1801 | 1778 | 1756 | 1733 | 1711 | 1688 | 1666 | 1643 | 1936 | 1913 | 1891 | 1868 | 1846 | 1823 | 1801 | 1778 | 1756 | 1733 | 1711 |
| 11751 - 11800 | 1949 | 1882 | 1859 | 1837 | 1814 | 1792 | 1769 | 1747 | 1724 | 1702 | 1679 | 1657 | 1949 | 1927 | 1904 | 1882 | 1859 | 1837 | 1814 | 1792 | 1769 | 1747 | 1724 |
| 11801 - 11850 | 1963 | 1895 | 1873 | 1850 | 1828 | 1805 | 1783 | 1760 | 1738 | 1715 | 1693 | 1670 | 1963 | 1940 | 1918 | 1895 | 1873 | 1850 | 1828 | 1805 | 1783 | 1760 | 1738 |
| 11851 - 11900 | 1976 | 1909 | 1886 | 1864 | 1841 | 1819 | 1796 | 1774 | 1751 | 1729 | 1706 | 1684 | 1976 | 1954 | 1931 | 1909 | 1886 | 1864 | 1841 | 1819 | 1796 | 1774 | 1751 |
| 11901 - 11950 | 1990 | 1922 | 1900 | 1877 | 1855 | 1832 | 1810 | 1787 | 1765 | 1742 | 1720 | 1697 | 1990 | 1967 | 1945 | 1922 | 1900 | 1877 | 1855 | 1832 | 1810 | 1787 | 1765 |
| 11951 - 12000 | 2003 | 1936 | 1913 | 1891 | 1868 | 1846 | 1823 | 1801 | 1778 | 1756 | 1733 | 1711 | 2003 | 1981 | 1958 | 1936 | 1913 | 1891 | 1868 | 1846 | 1823 | 1801 | 1778 |
| 12001 - 12050 | 2017 | 1949 | 1927 | 1904 | 1882 | 1859 | 1837 | 1814 | 1792 | 1769 | 1747 | 1724 | 2017 | 1994 | 1972 | 1949 | 1927 | 1904 | 1882 | 1859 | 1837 | 1814 | 1792 |
| 12051 - 12100 | 2030 | 1963 | 1940 | 1918 | 1895 | 1873 | 1850 | 1828 | 1805 | 1783 | 1760 | 1738 | 2030 | 2008 | 1985 | 1963 | 1940 | 1918 | 1895 | 1873 | 1850 | 1828 | 1805 |
| 12101 - 12150 | 2044 | 1976 | 1954 | 1931 | 1909 | 1886 | 1864 | 1841 | 1819 | 1796 | 1774 | 1751 | 2044 | 2021 | 1999 | 1976 | 1954 | 1931 | 1909 | 1886 | 1864 | 1841 | 1819 |
| 12151 - 12200 | 2057 | 1990 | 1967 | 1945 | 1922 | 1900 | 1877 | 1855 | 1832 | 1810 | 1787 | 1765 | 2057 | 2035 | 2012 | 1990 | 1967 | 1945 | 1922 | 1900 | 1877 | 1855 | 1832 |
| 12201 - 12250 | 2071 | 2003 | 1981 | 1958 | 1936 | 1913 | 1891 | 1868 | 1846 | 1823 | 1801 | 1778 | 2071 | 2048 | 2026 | 2003 | 1981 | 1958 | 1936 | 1913 | 1891 | 1868 | 1846 |
| 12251 - 12300 | 2084 | 2017 | 1994 | 1972 | 1949 | 1927 | 1904 | 1882 | 1859 | 1837 | 1814 | 1792 | 2084 | 2062 | 2039 | 2017 | 1994 | 1972 | 1949 | 1927 | 1904 | 1882 | 1859 |
| 12301 - 12350 | 2098 | 2030 | 2008 | 1985 | 1963 | 1940 | 1918 | 1895 | 1873 | 1850 | 1828 | 1805 | 2098 | 2075 | 2053 | 2030 | 2008 | 1985 | 1963 | 1940 | 1918 | 1895 | 1873 |
| 12351 - 12400 | 2111 | 2044 | 2021 | 1999 | 1976 | 1954 | 1931 | 1909 | 1886 | 1864 | 1841 | 1819 | 2111 | 2089 | 2066 | 2044 | 2021 | 1999 | 1976 | 1954 | 1931 | 1909 | 1886 |
| 12401 - 12450 | 2125 | 2057 | 2035 | 2012 | 1990 | 1967 | 1945 | 1922 | 1900 | 1877 | 1855 | 1832 | 2125 | 2102 | 2080 | 2057 | 2035 | 2012 | 1990 | 1967 | 1945 | 1922 | 1900 |
| 12451 - 12500 | 2138 | 2071 | 2048 | 2026 | 2003 | 1981 | 1958 | 1936 | 1913 | 1891 | 1868 | 1846 | 2138 | 2116 | 2093 | 2071 | 2048 | 2026 | 2003 | 1981 | 1958 | 1936 | 1913 |
| 12501 - 12550 | 2152 | 2084 | 2062 | 2039 | 2017 | 1994 | 1972 | 1949 | 1927 | 1904 | 1882 | 1859 | 2152 | 2129 | 2107 | 2084 | 2062 | 2039 | 2017 | 1994 | 1972 | 1949 | 1927 |
| 12551 - 12600 | 2165 | 2098 | 2075 | 2053 | 2030 | 2008 | 1985 | 1963 | 1940 | 1918 | 1895 | 1873 | 2165 | 2143 | 2120 | 2098 | 2075 | 2053 | 2030 | 2008 | 1985 | 1963 | 1940 |

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|------|------|------|------|------|------|------|------|------|------|--|------|------|------|------|------|------|------|------|------|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | |
| | | | B | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| 12601 - 12650 | 2179 | 2111 | 2089 | 2066 | 2044 | 2021 | 1999 | 1976 | 1954 | 1931 | 1909 | 1886 | 2179 | 2156 | 2134 | 2111 | 2089 | 2066 | 2044 | 2021 | 1999 | 1976 | 1954 |
| 12651 - 12700 | 2192 | 2125 | 2102 | 2080 | 2057 | 2035 | 2012 | 1990 | 1967 | 1945 | 1922 | 1900 | 2192 | 2170 | 2147 | 2125 | 2102 | 2080 | 2057 | 2035 | 2012 | 1990 | 1967 |
| 12701 - 12750 | 2206 | 2138 | 2116 | 2093 | 2071 | 2048 | 2026 | 2003 | 1981 | 1958 | 1936 | 1913 | 2206 | 2183 | 2161 | 2138 | 2116 | 2093 | 2071 | 2048 | 2026 | 2003 | 1981 |
| 12751 - 12800 | 2219 | 2152 | 2129 | 2107 | 2084 | 2062 | 2039 | 2017 | 1994 | 1972 | 1949 | 1927 | 2219 | 2197 | 2174 | 2152 | 2129 | 2107 | 2084 | 2062 | 2039 | 2017 | 1994 |
| 12801 - 12850 | 2233 | 2165 | 2143 | 2120 | 2098 | 2075 | 2053 | 2030 | 2008 | 1985 | 1963 | 1940 | 2233 | 2210 | 2188 | 2165 | 2143 | 2120 | 2098 | 2075 | 2053 | 2030 | 2008 |
| 12851 - 12900 | 2246 | 2179 | 2156 | 2134 | 2111 | 2089 | 2066 | 2044 | 2021 | 1999 | 1976 | 1954 | 2246 | 2224 | 2201 | 2179 | 2156 | 2134 | 2111 | 2089 | 2066 | 2044 | 2021 |
| 12901 - 12950 | 2260 | 2192 | 2170 | 2147 | 2125 | 2102 | 2080 | 2057 | 2035 | 2012 | 1990 | 1967 | 2260 | 2237 | 2215 | 2192 | 2170 | 2147 | 2125 | 2102 | 2080 | 2057 | 2035 |
| 12951 - 13000 | 2273 | 2206 | 2183 | 2161 | 2138 | 2116 | 2093 | 2071 | 2048 | 2026 | 2003 | 1981 | 2273 | 2251 | 2228 | 2206 | 2183 | 2161 | 2138 | 2116 | 2093 | 2071 | 2048 |
| 13001 - 13050 | 2287 | 2219 | 2197 | 2174 | 2152 | 2129 | 2107 | 2084 | 2062 | 2039 | 2017 | 1994 | 2287 | 2264 | 2242 | 2219 | 2197 | 2174 | 2152 | 2129 | 2107 | 2084 | 2062 |
| 13051 - 13100 | 2300 | 2233 | 2210 | 2188 | 2165 | 2143 | 2120 | 2098 | 2075 | 2053 | 2030 | 2008 | 2300 | 2278 | 2255 | 2233 | 2210 | 2188 | 2165 | 2143 | 2120 | 2098 | 2075 |
| 13101 - 13150 | 2314 | 2246 | 2224 | 2201 | 2179 | 2156 | 2134 | 2111 | 2089 | 2066 | 2044 | 2021 | 2314 | 2291 | 2269 | 2246 | 2224 | 2201 | 2179 | 2156 | 2134 | 2111 | 2089 |
| 13151 - 13200 | 2327 | 2260 | 2237 | 2215 | 2192 | 2170 | 2147 | 2125 | 2102 | 2080 | 2057 | 2035 | 2327 | 2305 | 2282 | 2260 | 2237 | 2215 | 2192 | 2170 | 2147 | 2125 | 2102 |
| 13201 - 13250 | 2341 | 2273 | 2251 | 2228 | 2206 | 2183 | 2161 | 2138 | 2116 | 2093 | 2071 | 2048 | 2341 | 2318 | 2296 | 2273 | 2251 | 2228 | 2206 | 2183 | 2161 | 2138 | 2116 |
| 13251 - 13300 | 2354 | 2287 | 2264 | 2242 | 2219 | 2197 | 2174 | 2152 | 2129 | 2107 | 2084 | 2062 | 2354 | 2332 | 2309 | 2287 | 2264 | 2242 | 2219 | 2197 | 2174 | 2152 | 2129 |
| 13301 - 13350 | 2368 | 2300 | 2278 | 2255 | 2233 | 2210 | 2188 | 2165 | 2143 | 2120 | 2098 | 2075 | 2368 | 2345 | 2323 | 2300 | 2278 | 2255 | 2233 | 2210 | 2188 | 2165 | 2143 |
| 13351 - 13400 | 2381 | 2314 | 2291 | 2269 | 2246 | 2224 | 2201 | 2179 | 2156 | 2134 | 2111 | 2089 | 2381 | 2359 | 2336 | 2314 | 2291 | 2269 | 2246 | 2224 | 2201 | 2179 | 2156 |
| 13401 - 13450 | 2395 | 2327 | 2305 | 2282 | 2260 | 2237 | 2215 | 2192 | 2170 | 2147 | 2125 | 2102 | 2395 | 2372 | 2350 | 2327 | 2305 | 2282 | 2260 | 2237 | 2215 | 2192 | 2170 |
| 13451 - 13500 | 2408 | 2341 | 2318 | 2296 | 2273 | 2251 | 2228 | 2206 | 2183 | 2161 | 2138 | 2116 | 2408 | 2386 | 2363 | 2341 | 2318 | 2296 | 2273 | 2251 | 2228 | 2206 | 2183 |
| 13501 - 13550 | 2422 | 2354 | 2332 | 2309 | 2287 | 2264 | 2242 | 2219 | 2197 | 2174 | 2152 | 2129 | 2422 | 2399 | 2377 | 2354 | 2332 | 2309 | 2287 | 2264 | 2242 | 2219 | 2197 |
| 13551 - 13600 | 2435 | 2368 | 2345 | 2323 | 2300 | 2278 | 2255 | 2233 | 2210 | 2188 | 2165 | 2143 | 2435 | 2413 | 2390 | 2368 | 2345 | 2323 | 2300 | 2278 | 2255 | 2233 | 2210 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 13601 - 13650 | 2449 | 2381 | 2359 | 2336 | 2314 | 2291 | 2269 | 2246 | 2224 | 2201 | 2179 | 2156 | 2449 | 2426 | 2404 | 2381 | 2359 | 2336 | 2314 | 2291 | 2269 | 2246 | 2224 |
| 13651 - 13700 | 2462 | 2395 | 2372 | 2350 | 2327 | 2305 | 2282 | 2260 | 2237 | 2215 | 2192 | 2170 | 2462 | 2440 | 2417 | 2395 | 2372 | 2350 | 2327 | 2305 | 2282 | 2260 | 2237 |
| 13701 - 13750 | 2476 | 2408 | 2386 | 2363 | 2341 | 2318 | 2296 | 2273 | 2251 | 2228 | 2206 | 2183 | 2476 | 2453 | 2431 | 2408 | 2386 | 2363 | 2341 | 2318 | 2296 | 2273 | 2251 |
| 13751 - 13800 | 2489 | 2422 | 2399 | 2377 | 2354 | 2332 | 2309 | 2287 | 2264 | 2242 | 2219 | 2197 | 2489 | 2467 | 2444 | 2422 | 2399 | 2377 | 2354 | 2332 | 2309 | 2287 | 2264 |
| 13801 - 13850 | 2503 | 2435 | 2413 | 2390 | 2368 | 2345 | 2323 | 2300 | 2278 | 2255 | 2233 | 2210 | 2503 | 2480 | 2458 | 2435 | 2413 | 2390 | 2368 | 2345 | 2323 | 2300 | 2278 |
| 13851 - 13900 | 2516 | 2449 | 2426 | 2404 | 2381 | 2359 | 2336 | 2314 | 2291 | 2269 | 2246 | 2224 | 2516 | 2494 | 2471 | 2449 | 2426 | 2404 | 2381 | 2359 | 2336 | 2314 | 2291 |
| 13901 - 13950 | 2530 | 2462 | 2440 | 2417 | 2395 | 2372 | 2350 | 2327 | 2305 | 2282 | 2260 | 2237 | 2530 | 2507 | 2485 | 2462 | 2440 | 2417 | 2395 | 2372 | 2350 | 2327 | 2305 |
| 13951 - 14000 | 2543 | 2476 | 2453 | 2431 | 2408 | 2386 | 2363 | 2341 | 2318 | 2296 | 2273 | 2251 | 2543 | 2521 | 2498 | 2476 | 2453 | 2431 | 2408 | 2386 | 2363 | 2341 | 2318 |
| 14001 - 14050 | 2557 | 2489 | 2467 | 2444 | 2422 | 2399 | 2377 | 2354 | 2332 | 2309 | 2287 | 2264 | 2557 | 2534 | 2512 | 2489 | 2467 | 2444 | 2422 | 2399 | 2377 | 2354 | 2332 |
| 14051 - 14100 | 2570 | 2503 | 2480 | 2458 | 2435 | 2413 | 2390 | 2368 | 2345 | 2323 | 2300 | 2278 | 2570 | 2548 | 2525 | 2503 | 2480 | 2458 | 2435 | 2413 | 2390 | 2368 | 2345 |
| 14101 - 14150 | 2584 | 2516 | 2494 | 2471 | 2449 | 2426 | 2404 | 2381 | 2359 | 2336 | 2314 | 2291 | 2584 | 2561 | 2539 | 2516 | 2494 | 2471 | 2449 | 2426 | 2404 | 2381 | 2359 |
| 14151 - 14200 | 2597 | 2530 | 2507 | 2485 | 2462 | 2440 | 2417 | 2395 | 2372 | 2350 | 2327 | 2305 | 2597 | 2575 | 2552 | 2530 | 2507 | 2485 | 2462 | 2440 | 2417 | 2395 | 2372 |
| 14201 - 14250 | 2611 | 2543 | 2521 | 2498 | 2476 | 2453 | 2431 | 2408 | 2386 | 2363 | 2341 | 2318 | 2611 | 2588 | 2566 | 2543 | 2521 | 2498 | 2476 | 2453 | 2431 | 2408 | 2386 |
| 14251 - 14300 | 2624 | 2557 | 2534 | 2512 | 2489 | 2467 | 2444 | 2422 | 2399 | 2377 | 2354 | 2332 | 2624 | 2602 | 2579 | 2557 | 2534 | 2512 | 2489 | 2467 | 2444 | 2422 | 2399 |
| 14301 - 14350 | 2638 | 2570 | 2548 | 2525 | 2503 | 2480 | 2458 | 2435 | 2413 | 2390 | 2368 | 2345 | 2638 | 2615 | 2593 | 2570 | 2548 | 2525 | 2503 | 2480 | 2458 | 2435 | 2413 |
| 14351 - 14400 | 2651 | 2584 | 2561 | 2539 | 2516 | 2494 | 2471 | 2449 | 2426 | 2404 | 2381 | 2359 | 2651 | 2629 | 2606 | 2584 | 2561 | 2539 | 2516 | 2494 | 2471 | 2449 | 2426 |
| 14401 - 14450 | 2665 | 2597 | 2575 | 2552 | 2530 | 2507 | 2485 | 2462 | 2440 | 2417 | 2395 | 2372 | 2665 | 2642 | 2620 | 2597 | 2575 | 2552 | 2530 | 2507 | 2485 | 2462 | 2440 |
| 14451 - 14500 | 2678 | 2611 | 2588 | 2566 | 2543 | 2521 | 2498 | 2476 | 2453 | 2431 | 2408 | 2386 | 2678 | 2656 | 2633 | 2611 | 2588 | 2566 | 2543 | 2521 | 2498 | 2476 | 2453 |
| 14501 - 14550 | 2692 | 2624 | 2602 | 2579 | 2557 | 2534 | 2512 | 2489 | 2467 | 2444 | 2422 | 2399 | 2692 | 2669 | 2647 | 2624 | 2602 | 2579 | 2557 | 2534 | 2512 | 2489 | 2467 |
| 14551 - 14600 | 2705 | 2638 | 2615 | 2593 | 2570 | 2548 | 2525 | 2503 | 2480 | 2458 | 2435 | 2413 | 2705 | 2683 | 2660 | 2638 | 2615 | 2593 | 2570 | 2548 | 2525 | 2503 | 2480 |
| 14601 - 14650 | 2719 | 2651 | 2629 | 2606 | 2584 | 2561 | 2539 | 2516 | 2494 | 2471 | 2449 | 2426 | 2719 | 2696 | 2674 | 2651 | 2629 | 2606 | 2584 | 2561 | 2539 | 2516 | 2494 |
| 14651 - 14700 | 2732 | 2665 | 2642 | 2620 | 2597 | 2575 | 2552 | 2530 | 2507 | 2485 | 2462 | 2440 | 2732 | 2710 | 2687 | 2665 | 2642 | 2620 | 2597 | 2575 | 2552 | 2530 | 2507 |
| 14701 - 14750 | 2746 | 2678 | 2656 | 2633 | 2611 | 2588 | 2566 | 2543 | 2521 | 2498 | 2476 | 2453 | 2746 | 2723 | 2701 | 2678 | 2656 | 2633 | 2611 | 2588 | 2566 | 2543 | 2521 |
| 14751 - 14800 | 2759 | 2692 | 2669 | 2647 | 2624 | 2602 | 2579 | 2557 | 2534 | 2512 | 2489 | 2467 | 2759 | 2737 | 2714 | 2692 | 2669 | 2647 | 2624 | 2602 | 2579 | 2557 | 2534 |
| 14801 - 14850 | 2773 | 2705 | 2683 | 2660 | 2638 | 2615 | 2593 | 2570 | 2548 | 2525 | 2503 | 2480 | 2773 | 2750 | 2728 | 2705 | 2683 | 2660 | 2638 | 2615 | 2593 | 2570 | 2548 |
| 14851 - 14900 | 2786 | 2719 | 2696 | 2674 | 2651 | 2629 | 2606 | 2584 | 2561 | 2539 | 2516 | 2494 | 2786 | 2764 | 2741 | 2719 | 2696 | 2674 | 2651 | 2629 | 2606 | 2584 | 2561 |
| 14901 - 14950 | 2800 | 2732 | 2710 | 2687 | 2665 | 2642 | 2620 | 2597 | 2575 | 2552 | 2530 | 2507 | 2800 | 2777 | 2755 | 2732 | 2710 | 2687 | 2665 | 2642 | 2620 | 2597 | 2575 |
| 14951 - 15000 | 2813 | 2746 | 2723 | 2701 | 2678 | 2656 | 2633 | 2611 | 2588 | 2566 | 2543 | 2521 | 2813 | 2791 | 2768 | 2746 | 2723 | 2701 | 2678 | 2656 | 2633 | 2611 | 2588 |
| 15001 - 15050 | 2827 | 2759 | 2737 | 2714 | 2692 | 2669 | 2647 | 2624 | 2602 | 2579 | 2557 | 2534 | 2827 | 2804 | 2782 | 2759 | 2737 | 2714 | 2692 | 2669 | 2647 | 2624 | 2602 |
| 15051 - 15100 | 2840 | 2773 | 2750 | 2728 | 2705 | 2683 | 2660 | 2638 | 2615 | 2593 | 2570 | 2548 | 2840 | 2818 | 2795 | 2773 | 2750 | 2728 | 2705 | 2683 | 2660 | 2638 | 2615 |
| 15101 - 15150 | 2854 | 2786 | 2764 | 2741 | 2719 | 2696 | 2674 | 2651 | 2629 | 2606 | 2584 | 2561 | 2854 | 2831 | 2809 | 2786 | 2764 | 2741 | 2719 | 2696 | 2674 | 2651 | 2629 |
| 15151 - 15200 | 2867 | 2800 | 2777 | 2755 | 2732 | 2710 | 2687 | 2665 | 2642 | 2620 | 2597 | 2575 | 2867 | 2845 | 2822 | 2800 | 2777 | 2755 | 2732 | 2710 | 2687 | 2665 | 2642 |
| 15201 - 15250 | 2881 | 2813 | 2791 | 2768 | 2746 | 2723 | 2701 | 2678 | 2656 | 2633 | 2611 | 2588 | 2881 | 2858 | 2836 | 2813 | 2791 | 2768 | 2746 | 2723 | 2701 | 2678 | 2656 |
| 15251 - 15300 | 2894 | 2827 | 2804 | 2782 | 2759 | 2737 | 2714 | 2692 | 2669 | 2647 | 2624 | 2602 | 2894 | 2872 | 2849 | 2827 | 2804 | 2782 | 2759 | 2737 | 2714 | 2692 | 2669 |
| 15301 - 15350 | 2908 | 2840 | 2818 | 2795 | 2773 | 2750 | 2728 | 2705 | 2683 | 2660 | 2638 | 2615 | 2908 | 2885 | 2863 | 2840 | 2818 | 2795 | 2773 | 2750 | 2728 | 2705 | 2683 |
| 15351 - 15400 | 2921 | 2854 | 2831 | 2809 | 2786 | 2764 | 2741 | 2719 | 2696 | 2674 | 2651 | 2629 | 2921 | 2899 | 2876 | 2854 | 2831 | 2809 | 2786 | 2764 | 2741 | 2719 | 2696 |
| 15401 - 15450 | 2935 | 2867 | 2845 | 2822 | 2800 | 2777 | 2755 | 2732 | 2710 | 2687 | 2665 | 2642 | 2935 | 2912 | 2890 | 2867 | 2845 | 2822 | 2800 | 2777 | 2755 | 2732 | 2710 |
| 15451 - 15500 | 2948 | 2881 | 2858 | 2836 | 2813 | 2791 | 2768 | 2746 | 2723 | 2701 | 2678 | 2656 | 2948 | 2926 | 2903 | 2881 | 2858 | 2836 | 2813 | 2791 | 2768 | 2746 | 2723 |
| 15501 - 15550 | 2962 | 2894 | 2872 | 2849 | 2827 | 2804 | 2782 | 2759 | 2737 | 2714 | 2692 | 2669 | 2962 | 2939 | 2917 | 2894 | 2872 | 2849 | 2827 | 2804 | 2782 | 2759 | 2737 |
| 15551 - 15600 | 2975 | 2908 | 2885 | 2863 | 2840 | 2818 | 2795 | 2773 | 2750 | 2728 | 2705 | 2683 | 2975 | 2953 | 2930 | 2908 | 2885 | 2863 | 2840 | 2818 | 2795 | 2773 | 2750 |
| 15601 - 15650 | 2989 | 2921 | 2899 | 2876 | 2854 | 2831 | 2809 | 2786 | 2764 | 2741 | 2719 | 2696 | 2989 | 2966 | 2944 | 2921 | 2899 | 2876 | 2854 | 2831 | 2809 | 2786 | 2764 |
| 15651 - 15700 | 3002 | 2935 | 2912 | 2890 | 2867 | 2845 | 2822 | 2800 | 2777 | 2755 | 2732 | 2710 | 3002 | 2980 | 2957 | 2935 | 2912 | 2890 | 2867 | 2845 | 2822 | 2800 | 2777 |

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|------|------|------|------|------|------|------|------|------|------|--|------|------|------|------|------|------|------|------|------|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | |
| | | | B | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| 15701 - 15750 | 3016 | 2948 | 2926 | 2903 | 2881 | 2858 | 2836 | 2813 | 2791 | 2768 | 2746 | 2723 | 3016 | 2993 | 2971 | 2948 | 2926 | 2903 | 2881 | 2858 | 2836 | 2813 | 2791 |
| 15751 - 15800 | 3029 | 2962 | 2939 | 2917 | 2894 | 2872 | 2849 | 2827 | 2804 | 2782 | 2759 | 2737 | 3029 | 3007 | 2984 | 2962 | 2939 | 2917 | 2894 | 2872 | 2849 | 2827 | 2804 |
| 15801 - 15850 | 3043 | 2975 | 2953 | 2930 | 2908 | 2885 | 2863 | 2840 | 2818 | 2795 | 2773 | 2750 | 3043 | 3020 | 2998 | 2975 | 2953 | 2930 | 2908 | 2885 | 2863 | 2840 | 2818 |
| 15851 - 15900 | 3056 | 2989 | 2966 | 2944 | 2921 | 2899 | 2876 | 2854 | 2831 | 2809 | 2786 | 2764 | 3056 | 3034 | 3011 | 2989 | 2966 | 2944 | 2921 | 2899 | 2876 | 2854 | 2831 |
| 15901 - 15950 | 3070 | 3002 | 2980 | 2957 | 2935 | 2912 | 2890 | 2867 | 2845 | 2822 | 2800 | 2777 | 3070 | 3047 | 3025 | 3002 | 2980 | 2957 | 2935 | 2912 | 2890 | 2867 | 2845 |
| 15951 - 16000 | 3083 | 3016 | 2993 | 2971 | 2948 | 2926 | 2903 | 2881 | 2858 | 2836 | 2813 | 2791 | 3083 | 3061 | 3038 | 3016 | 2993 | 2971 | 2948 | 2926 | 2903 | 2881 | 2858 |
| 16001 - 16050 | 3097 | 3029 | 3007 | 2984 | 2962 | 2939 | 2917 | 2894 | 2872 | 2849 | 2827 | 2804 | 3097 | 3074 | 3052 | 3029 | 3007 | 2984 | 2962 | 2939 | 2917 | 2894 | 2872 |
| 16051 - 16100 | 3110 | 3043 | 3020 | 2998 | 2975 | 2953 | 2930 | 2908 | 2885 | 2863 | 2840 | 2818 | 3110 | 3088 | 3065 | 3043 | 3020 | 2998 | 2975 | 2953 | 2930 | 2908 | 2885 |
| 16101 - 16150 | 3124 | 3056 | 3034 | 3011 | 2989 | 2966 | 2944 | 2921 | 2899 | 2876 | 2854 | 2831 | 3124 | 3101 | 3079 | 3056 | 3034 | 3011 | 2989 | 2966 | 2944 | 2921 | 2899 |
| 16151 - 16200 | 3137 | 3070 | 3047 | 3025 | 3002 | 2980 | 2957 | 2935 | 2912 | 2890 | 2867 | 2845 | 3137 | 3115 | 3092 | 3070 | 3047 | 3025 | 3002 | 2980 | 2957 | 2935 | 2912 |
| 16201 - 16250 | 3151 | 3083 | 3061 | 3038 | 3016 | 2993 | 2971 | 2948 | 2926 | 2903 | 2881 | 2858 | 3151 | 3128 | 3106 | 3083 | 3061 | 3038 | 3016 | 2993 | 2971 | 2948 | 2926 |
| 16251 - 16300 | 3164 | 3097 | 3074 | 3052 | 3029 | 3007 | 2984 | 2962 | 2939 | 2917 | 2894 | 2872 | 3164 | 3142 | 3119 | 3097 | 3074 | 3052 | 3029 | 3007 | 2984 | 2962 | 2939 |
| 16301 - 16350 | 3178 | 3110 | 3088 | 3065 | 3043 | 3020 | 2998 | 2975 | 2953 | 2930 | 2908 | 2885 | 3178 | 3155 | 3133 | 3110 | 3088 | 3065 | 3043 | 3020 | 2998 | 2975 | 2953 |
| 16351 - 16400 | 3191 | 3124 | 3101 | 3079 | 3056 | 3034 | 3011 | 2989 | 2966 | 2944 | 2921 | 2899 | 3191 | 3169 | 3146 | 3124 | 3101 | 3079 | 3056 | 3034 | 3011 | 2989 | 2966 |
| 16401 - 16450 | 3205 | 3137 | 3115 | 3092 | 3070 | 3047 | 3025 | 3002 | 2980 | 2957 | 2935 | 2912 | 3205 | 3182 | 3160 | 3137 | 3115 | 3092 | 3070 | 3047 | 3025 | 3002 | 2980 |
| 16451 - 16500 | 3218 | 3151 | 3128 | 3106 | 3083 | 3061 | 3038 | 3016 | 2993 | 2971 | 2948 | 2926 | 3218 | 3196 | 3173 | 3151 | 3128 | 3106 | 3083 | 3061 | 3038 | 3016 | 2993 |
| 16501 - 16550 | 3232 | 3164 | 3142 | 3119 | 3097 | 3074 | 3052 | 3029 | 3007 | 2984 | 2962 | 2939 | 3232 | 3209 | 3187 | 3164 | 3142 | 3119 | 3097 | 3074 | 3052 | 3029 | 3007 |
| 16551 - 16600 | 3245 | 3178 | 3155 | 3133 | 3110 | 3088 | 3065 | 3043 | 3020 | 2998 | 2975 | 2953 | 3245 | 3223 | 3200 | 3178 | 3155 | 3133 | 3110 | 3088 | 3065 | 3043 | 3020 |
| 16601 - 16650 | 3259 | 3191 | 3169 | 3146 | 3124 | 3101 | 3079 | 3056 | 3034 | 3011 | 2989 | 2966 | 3259 | 3236 | 3214 | 3191 | 3169 | 3146 | 3124 | 3101 | 3079 | 3056 | 3034 |
| 16651 - 16700 | 3272 | 3205 | 3182 | 3160 | 3137 | 3115 | 3092 | 3070 | 3047 | 3025 | 3002 | 2980 | 3272 | 3250 | 3227 | 3205 | 3182 | 3160 | 3137 | 3115 | 3092 | 3070 | 3047 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 16701 - 16750 | 3286 | 3218 | 3196 | 3173 | 3151 | 3128 | 3106 | 3083 | 3061 | 3038 | 3016 | 2993 | 3286 | 3263 | 3241 | 3218 | 3196 | 3173 | 3151 | 3128 | 3106 | 3083 | 3061 |
| 16751 - 16800 | 3299 | 3232 | 3209 | 3187 | 3164 | 3142 | 3119 | 3097 | 3074 | 3052 | 3029 | 3007 | 3299 | 3277 | 3254 | 3232 | 3209 | 3187 | 3164 | 3142 | 3119 | 3097 | 3074 |
| 16801 - 16850 | 3313 | 3245 | 3223 | 3200 | 3178 | 3155 | 3133 | 3110 | 3088 | 3065 | 3043 | 3020 | 3313 | 3290 | 3268 | 3245 | 3223 | 3200 | 3178 | 3155 | 3133 | 3110 | 3088 |
| 16851 - 16900 | 3326 | 3259 | 3236 | 3214 | 3191 | 3169 | 3146 | 3124 | 3101 | 3079 | 3056 | 3034 | 3326 | 3304 | 3281 | 3259 | 3236 | 3214 | 3191 | 3169 | 3146 | 3124 | 3101 |
| 16901 - 16950 | 3340 | 3272 | 3250 | 3227 | 3205 | 3182 | 3160 | 3137 | 3115 | 3092 | 3070 | 3047 | 3340 | 3317 | 3295 | 3272 | 3250 | 3227 | 3205 | 3182 | 3160 | 3137 | 3115 |
| 16951 - 17000 | 3353 | 3286 | 3263 | 3241 | 3218 | 3196 | 3173 | 3151 | 3128 | 3106 | 3083 | 3061 | 3353 | 3331 | 3308 | 3286 | 3263 | 3241 | 3218 | 3196 | 3173 | 3151 | 3128 |
| 17001 - 17050 | 3367 | 3299 | 3277 | 3254 | 3232 | 3209 | 3187 | 3164 | 3142 | 3119 | 3097 | 3074 | 3367 | 3344 | 3322 | 3299 | 3277 | 3254 | 3232 | 3209 | 3187 | 3164 | 3142 |
| 17051 - 17100 | 3380 | 3313 | 3290 | 3268 | 3245 | 3223 | 3200 | 3178 | 3155 | 3133 | 3110 | 3088 | 3380 | 3358 | 3335 | 3313 | 3290 | 3268 | 3245 | 3223 | 3200 | 3178 | 3155 |
| 17101 - 17150 | 3394 | 3326 | 3304 | 3281 | 3259 | 3236 | 3214 | 3191 | 3169 | 3146 | 3124 | 3101 | 3394 | 3371 | 3349 | 3326 | 3304 | 3281 | 3259 | 3236 | 3214 | 3191 | 3169 |
| 17151 - 17200 | 3407 | 3340 | 3317 | 3295 | 3272 | 3250 | 3227 | 3205 | 3182 | 3160 | 3137 | 3115 | 3407 | 3385 | 3362 | 3340 | 3317 | 3295 | 3272 | 3250 | 3227 | 3205 | 3182 |
| 17201 - 17250 | 3421 | 3353 | 3331 | 3308 | 3286 | 3263 | 3241 | 3218 | 3196 | 3173 | 3151 | 3128 | 3421 | 3398 | 3376 | 3353 | 3331 | 3308 | 3286 | 3263 | 3241 | 3218 | 3196 |
| 17251 - 17300 | 3434 | 3367 | 3344 | 3322 | 3299 | 3277 | 3254 | 3232 | 3209 | 3187 | 3164 | 3142 | 3434 | 3412 | 3389 | 3367 | 3344 | 3322 | 3299 | 3277 | 3254 | 3232 | 3209 |
| 17301 - 17350 | 3448 | 3380 | 3358 | 3335 | 3313 | 3290 | 3268 | 3245 | 3223 | 3200 | 3178 | 3155 | 3448 | 3425 | 3403 | 3380 | 3358 | 3335 | 3313 | 3290 | 3268 | 3245 | 3223 |
| 17351 - 17400 | 3461 | 3394 | 3371 | 3349 | 3326 | 3304 | 3281 | 3259 | 3236 | 3214 | 3191 | 3169 | 3461 | 3439 | 3416 | 3394 | 3371 | 3349 | 3326 | 3304 | 3281 | 3259 | 3236 |
| 17401 - 17450 | 3475 | 3407 | 3385 | 3362 | 3340 | 3317 | 3295 | 3272 | 3250 | 3227 | 3205 | 3182 | 3475 | 3452 | 3430 | 3407 | 3385 | 3362 | 3340 | 3317 | 3295 | 3272 | 3250 |
| 17451 - 17500 | 3488 | 3421 | 3398 | 3376 | 3353 | 3331 | 3308 | 3286 | 3263 | 3241 | 3218 | 3196 | 3488 | 3466 | 3443 | 3421 | 3398 | 3376 | 3353 | 3331 | 3308 | 3286 | 3263 |
| 17501 - 17550 | 3502 | 3434 | 3412 | 3389 | 3367 | 3344 | 3322 | 3299 | 3277 | 3254 | 3232 | 3209 | 3502 | 3479 | 3457 | 3434 | 3412 | 3389 | 3367 | 3344 | 3322 | 3299 | 3277 |
| 17551 - 17600 | 3515 | 3448 | 3425 | 3403 | 3380 | 3358 | 3335 | 3313 | 3290 | 3268 | 3245 | 3223 | 3515 | 3493 | 3470 | 3448 | 3425 | 3403 | 3380 | 3358 | 3335 | 3313 | 3290 |
| 17601 - 17650 | 3529 | 3461 | 3439 | 3416 | 3394 | 3371 | 3349 | 3326 | 3304 | 3281 | 3259 | 3236 | 3529 | 3506 | 3484 | 3461 | 3439 | 3416 | 3394 | 3371 | 3349 | 3326 | 3304 |
| 17651 - 17700 | 3542 | 3475 | 3452 | 3430 | 3407 | 3385 | 3362 | 3340 | 3317 | 3295 | 3272 | 3250 | 3542 | 3520 | 3497 | 3475 | 3452 | 3430 | 3407 | 3385 | 3362 | 3340 | 3317 |
| 17701 - 17750 | 3556 | 3488 | 3466 | 3443 | 3421 | 3398 | 3376 | 3353 | 3331 | 3308 | 3286 | 3263 | 3556 | 3533 | 3511 | 3488 | 3466 | 3443 | 3421 | 3398 | 3376 | 3353 | 3331 |
| 17751 - 17800 | 3569 | 3502 | 3479 | 3457 | 3434 | 3412 | 3389 | 3367 | 3344 | 3322 | 3299 | 3277 | 3569 | 3547 | 3524 | 3502 | 3479 | 3457 | 3434 | 3412 | 3389 | 3367 | 3344 |
| 17801 - 17850 | 3583 | 3515 | 3493 | 3470 | 3448 | 3425 | 3403 | 3380 | 3358 | 3335 | 3313 | 3290 | 3583 | 3560 | 3538 | 3515 | 3493 | 3470 | 3448 | 3425 | 3403 | 3380 | 3358 |
| 17851 - 17900 | 3596 | 3529 | 3506 | 3484 | 3461 | 3439 | 3416 | 3394 | 3371 | 3349 | 3326 | 3304 | 3596 | 3574 | 3551 | 3529 | 3506 | 3484 | 3461 | 3439 | 3416 | 3394 | 3371 |
| 17901 - 17950 | 3610 | 3542 | 3520 | 3497 | 3475 | 3452 | 3430 | 3407 | 3385 | 3362 | 3340 | 3317 | 3610 | 3587 | 3565 | 3542 | 3520 | 3497 | 3475 | 3452 | 3430 | 3407 | 3385 |
| 17951 - 18000 | 3623 | 3556 | 3533 | 3511 | 3488 | 3466 | 3443 | 3421 | 3398 | 3376 | 3353 | 3331 | 3623 | 3601 | 3578 | 3556 | 3533 | 3511 | 3488 | 3466 | 3443 | 3421 | 3398 |
| 18001 - 18050 | 3637 | 3569 | 3547 | 3524 | 3502 | 3479 | 3457 | 3434 | 3412 | 3389 | 3367 | 3344 | 3637 | 3614 | 3592 | 3569 | 3547 | 3524 | 3502 | 3479 | 3457 | 3434 | 3412 |
| 18051 - 18100 | 3650 | 3583 | 3560 | 3538 | 3515 | 3493 | 3470 | 3448 | 3425 | 3403 | 3380 | 3358 | 3650 | 3628 | 3605 | 3583 | 3560 | 3538 | 3515 | 3493 | 3470 | 3448 | 3425 |
| 18101 - 18150 | 3664 | 3596 | 3574 | 3551 | 3529 | 3506 | 3484 | 3461 | 3439 | 3416 | 3394 | 3371 | 3664 | 3641 | 3619 | 3596 | 3574 | 3551 | 3529 | 3506 | 3484 | 3461 | 3439 |
| 18151 - 18200 | 3677 | 3610 | 3587 | 3565 | 3542 | 3520 | 3497 | 3475 | 3452 | 3430 | 3407 | 3385 | 3677 | 3655 | 3632 | 3610 | 3587 | 3565 | 3542 | 3520 | 3497 | 3475 | 3452 |
| 18201 - 18250 | 3691 | 3623 | 3601 | 3578 | 3556 | 3533 | 3511 | 3488 | 3466 | 3443 | 3421 | 3398 | 3691 | 3668 | 3646 | 3623 | 3601 | 3578 | 3556 | 3533 | 3511 | 3488 | 3466 |
| 18251 - 18300 | 3704 | 3637 | 3614 | 3592 | 3569 | 3547 | 3524 | 3502 | 3479 | 3457 | 3434 | 3412 | 3704 | 3682 | 3659 | 3637 | 3614 | 3592 | 3569 | 3547 | 3524 | 3502 | 3479 |
| 18301 - 18350 | 3718 | 3650 | 3628 | 3605 | 3583 | 3560 | 3538 | 3515 | 3493 | 3470 | 3448 | 3425 | 3718 | 3695 | 3673 | 3650 | 3628 | 3605 | 3583 | 3560 | 3538 | 3515 | 3493 |
| 18351 - 18400 | 3731 | 3664 | 3641 | 3619 | 3596 | 3574 | 3551 | 3529 | 3506 | 3484 | 3461 | 3439 | 3731 | 3709 | 3686 | 3664 | 3641 | 3619 | 3596 | 3574 | 3551 | 3529 | 3506 |
| 18401 - 18450 | 3745 | 3677 | 3655 | 3632 | 3610 | 3587 | 3565 | 3542 | 3520 | 3497 | 3475 | 3452 | 3745 | 3722 | 3700 | 3677 | 3655 | 3632 | 3610 | 3587 | 3565 | 3542 | 3520 |
| 18451 - 18500 | 3758 | 3691 | 3668 | 3646 | 3623 | 3601 | 3578 | 3556 | 3533 | 3511 | 3488 | 3466 | 3758 | 3736 | 3713 | 3691 | 3668 | 3646 | 3623 | 3601 | 3578 | 3556 | 3533 |
| 18501 - 18550 | 3772 | 3704 | 3682 | 3659 | 3637 | 3614 | 3592 | 3569 | 3547 | 3524 | 3502 | 3479 | 3772 | 3749 | 3727 | 3704 | 3682 | 3659 | 3637 | 3614 | 3592 | 3569 | 3547 |
| 18551 - 18600 | 3785 | 3718 | 3695 | 3673 | 3650 | 3628 | 3605 | 3583 | 3560 | 3538 | 3515 | 3493 | 3785 | 3763 | 3740 | 3718 | 3695 | 3673 | 3650 | 3628 | 3605 | 3583 | 3560 |
| 18601 - 18650 | 3799 | 3731 | 3709 | 3686 | 3664 | 3641 | 3619 | 3596 | 3574 | 3551 | 3529 | 3506 | 3799 | 3776 | 3754 | 3731 | 3709 | 3686 | 3664 | 3641 | 3619 | 3596 | 3574 |
| 18651 - 18700 | 3812 | 3745 | 3722 | 3700 | 3677 | 3655 | 3632 | 3610 | 3587 | 3565 | 3542 | 3520 | 3812 | 3790 | 3767 | 3745 | 3722 | 3700 | 3677 | 3655 | 3632 | 3610 | 3587 |
| 18701 - 18750 | 3826 | 3758 | 3736 | 3713 | 3691 | 3668 | 3646 | 3623 | 3601 | 3578 | 3556 | 3533 | 3826 | 3803 | 3781 | 3758 | 3736 | 3713 | 3691 | 3668 | 3646 | 3623 | 3601 |
| 18751 - 18800 | 3839 | 3772 | 3749 | 3727 | 3704 | 3682 | 3659 | 3637 | 3614 | 3592 | 3569 | 3547 | 3839 | 3817 | 3794 | 3772 | 3749 | 3727 | 3704 | 3682 | 3659 | 3637 | 3614 |

LEMBAGA HASIL DALAM NEGERI

JADUAL POTONGAN CUKAI BULANAN

SCHEDULE OF MONTHLY TAX DEDUCTIONS

PINDAAN 2004
AMENDMENT 2004

| | | | |
|--|--------------------------|--|---------------------------|
| B = Bujang | Single Person | K = Kahwin | Married |
| KA1 = Berkahwin dan mempunyai 1 orang anak | Married, with 1 child | KA6 = Berkahwin dan mempunyai 6 orang anak | Married, with 6 children |
| KA2 = Berkahwin dan mempunyai 2 orang anak | Married, with 2 children | KA7 = Berkahwin dan mempunyai 7 orang anak | Married, with 7 children |
| KA3 = Berkahwin dan mempunyai 3 orang anak | Married, with 3 children | KA8 = Berkahwin dan mempunyai 8 orang anak | Married, with 8 children |
| KA4 = Berkahwin dan mempunyai 4 orang anak | Married, with 4 children | KA9 = Berkahwin dan mempunyai 9 orang anak | Married, with 9 children |
| KA5 = Berkahwin dan mempunyai 5 orang anak | Married, with 5 children | KA10 = Berkahwin dan mempunyai 10 orang anak | Married, with 10 children |

| Jumlah Saraan Bulanan | POTONGAN CUKAI BULANAN MONTHLY TAX DEDUCTIONS | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------------------|--|------|------|------|------|------|------|------|------|------|------|--|------|------|------|------|------|------|------|------|------|
| | Total Monthly Remuneration | Kategori 1 Category 1 | Kategori 2 Category 2 | | | | | | | | | | | Kategori 3 Category 3 | | | | | | | | | |
| | | | Jika isteri/suami tidak bekerja Where wife/husband is not working | | | | | | | | | | | Jika isteri/suami bekerja Where wife/husband is working | | | | | | | | | |
| | | | B | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 | KA9 | KA10 | K | KA1 | KA2 | KA3 | KA4 | KA5 | KA6 | KA7 | KA8 |
| RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| 18801 - 18850 | 3853 | 3785 | 3763 | 3740 | 3718 | 3695 | 3673 | 3650 | 3628 | 3605 | 3583 | 3560 | 3853 | 3830 | 3808 | 3785 | 3763 | 3740 | 3718 | 3695 | 3673 | 3650 | 3628 |
| 18851 - 18900 | 3866 | 3799 | 3776 | 3754 | 3731 | 3709 | 3686 | 3664 | 3641 | 3619 | 3596 | 3574 | 3866 | 3844 | 3821 | 3799 | 3776 | 3754 | 3731 | 3709 | 3686 | 3664 | 3641 |
| 18901 - 18950 | 3880 | 3812 | 3790 | 3767 | 3745 | 3722 | 3700 | 3677 | 3655 | 3632 | 3610 | 3587 | 3880 | 3857 | 3835 | 3812 | 3790 | 3767 | 3745 | 3722 | 3700 | 3677 | 3655 |
| 18951 - 19000 | 3893 | 3826 | 3803 | 3781 | 3758 | 3736 | 3713 | 3691 | 3668 | 3646 | 3623 | 3601 | 3893 | 3871 | 3848 | 3826 | 3803 | 3781 | 3758 | 3736 | 3713 | 3691 | 3668 |
| 19001 - 19050 | 3907 | 3839 | 3817 | 3794 | 3772 | 3749 | 3727 | 3704 | 3682 | 3659 | 3637 | 3614 | 3907 | 3884 | 3862 | 3839 | 3817 | 3794 | 3772 | 3749 | 3727 | 3704 | 3682 |
| 19051 - 19100 | 3920 | 3853 | 3830 | 3808 | 3785 | 3763 | 3740 | 3718 | 3695 | 3673 | 3650 | 3628 | 3920 | 3898 | 3875 | 3853 | 3830 | 3808 | 3785 | 3763 | 3740 | 3718 | 3695 |
| 19101 - 19150 | 3934 | 3866 | 3844 | 3821 | 3799 | 3776 | 3754 | 3731 | 3709 | 3686 | 3664 | 3641 | 3934 | 3911 | 3889 | 3866 | 3844 | 3821 | 3799 | 3776 | 3754 | 3731 | 3709 |
| 19151 - 19200 | 3947 | 3880 | 3857 | 3835 | 3812 | 3790 | 3767 | 3745 | 3722 | 3700 | 3677 | 3655 | 3947 | 3925 | 3902 | 3880 | 3857 | 3835 | 3812 | 3790 | 3767 | 3745 | 3722 |
| 19201 - 19250 | 3961 | 3893 | 3871 | 3848 | 3826 | 3803 | 3781 | 3758 | 3736 | 3713 | 3691 | 3668 | 3961 | 3938 | 3916 | 3893 | 3871 | 3848 | 3826 | 3803 | 3781 | 3758 | 3736 |
| 19251 - 19300 | 3974 | 3907 | 3884 | 3862 | 3839 | 3817 | 3794 | 3772 | 3749 | 3727 | 3704 | 3682 | 3974 | 3952 | 3929 | 3907 | 3884 | 3862 | 3839 | 3817 | 3794 | 3772 | 3749 |
| 19301 - 19350 | 3988 | 3920 | 3898 | 3875 | 3853 | 3830 | 3808 | 3785 | 3763 | 3740 | 3718 | 3695 | 3988 | 3965 | 3943 | 3920 | 3898 | 3875 | 3853 | 3830 | 3808 | 3785 | 3763 |
| 19351 - 19400 | 4001 | 3934 | 3911 | 3889 | 3866 | 3844 | 3821 | 3799 | 3776 | 3754 | 3731 | 3709 | 4001 | 3979 | 3956 | 3934 | 3911 | 3889 | 3866 | 3844 | 3821 | 3799 | 3776 |
| 19401 - 19450 | 4015 | 3947 | 3925 | 3902 | 3880 | 3857 | 3835 | 3812 | 3790 | 3767 | 3745 | 3722 | 4015 | 3992 | 3970 | 3947 | 3925 | 3902 | 3880 | 3857 | 3835 | 3812 | 3790 |
| 19451 - 19500 | 4028 | 3961 | 3938 | 3916 | 3893 | 3871 | 3848 | 3826 | 3803 | 3781 | 3758 | 3736 | 4028 | 4006 | 3983 | 3961 | 3938 | 3916 | 3893 | 3871 | 3848 | 3826 | 3803 |
| 19501 - 19550 | 4042 | 3974 | 3952 | 3929 | 3907 | 3884 | 3862 | 3839 | 3817 | 3794 | 3772 | 3749 | 4042 | 4019 | 3997 | 3974 | 3952 | 3929 | 3907 | 3884 | 3862 | 3839 | 3817 |
| 19551 - 19600 | 4055 | 3988 | 3965 | 3943 | 3920 | 3898 | 3875 | 3853 | 3830 | 3808 | 3785 | 3763 | 4055 | 4033 | 4010 | 3988 | 3965 | 3943 | 3920 | 3898 | 3875 | 3853 | 3830 |
| 19601 - 19650 | 4069 | 4001 | 3979 | 3956 | 3934 | 3911 | 3889 | 3866 | 3844 | 3821 | 3799 | 3776 | 4069 | 4046 | 4024 | 4001 | 3979 | 3956 | 3934 | 3911 | 3889 | 3866 | 3844 |
| 19651 - 19700 | 4082 | 4015 | 3992 | 3970 | 3947 | 3925 | 3902 | 3880 | 3857 | 3835 | 3812 | 3790 | 4082 | 4060 | 4037 | 4015 | 3992 | 3970 | 3947 | 3925 | 3902 | 3880 | 3857 |
| 19701 - 19750 | 4096 | 4028 | 4006 | 3983 | 3961 | 3938 | 3916 | 3893 | 3871 | 3848 | 3826 | 3803 | 4096 | 4073 | 4051 | 4028 | 4006 | 3983 | 3961 | 3938 | 3916 | 3893 | 3871 |
| 19751 - 19800 | 4109 | 4042 | 4019 | 3997 | 3974 | 3952 | 3929 | 3907 | 3884 | 3862 | 3839 | 3817 | 4109 | 4087 | 4064 | 4042 | 4019 | 3997 | 3974 | 3952 | 3929 | 3907 | 3884 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 19801 - 19850 | 4123 | 4055 | 4033 | 4010 | 3988 | 3965 | 3943 | 3920 | 3898 | 3875 | 3853 | 3830 | 4123 | 4100 | 4078 | 4055 | 4033 | 4010 | 3988 | 3965 | 3943 | 3920 | 3898 |
| 19851 - 19900 | 4136 | 4069 | 4046 | 4024 | 4001 | 3979 | 3956 | 3934 | 3911 | 3889 | 3866 | 3844 | 4136 | 4114 | 4091 | 4069 | 4046 | 4024 | 4001 | 3979 | 3956 | 3934 | 3911 |
| 19901 - 19950 | 4150 | 4082 | 4060 | 4037 | 4015 | 3992 | 3970 | 3947 | 3925 | 3902 | 3880 | 3857 | 4150 | 4127 | 4105 | 4082 | 4060 | 4037 | 4015 | 3992 | 3970 | 3947 | 3925 |
| 19951 - 20000 | 4163 | 4096 | 4073 | 4051 | 4028 | 4006 | 3983 | 3961 | 3938 | 3916 | 3893 | 3871 | 4163 | 4141 | 4118 | 4096 | 4073 | 4051 | 4028 | 4006 | 3983 | 3961 | 3938 |
| 20001 - 20050 | 4177 | 4109 | 4087 | 4064 | 4042 | 4019 | 3997 | 3974 | 3952 | 3929 | 3907 | 3884 | 4177 | 4154 | 4132 | 4109 | 4087 | 4064 | 4042 | 4019 | 3997 | 3974 | 3952 |
| 20051 - 20100 | 4190 | 4123 | 4100 | 4078 | 4055 | 4033 | 4010 | 3988 | 3965 | 3943 | 3920 | 3898 | 4190 | 4168 | 4145 | 4123 | 4100 | 4078 | 4055 | 4033 | 4010 | 3988 | 3965 |
| 20101 - 20150 | 4204 | 4136 | 4114 | 4091 | 4069 | 4046 | 4024 | 4001 | 3979 | 3956 | 3934 | 3911 | 4204 | 4181 | 4159 | 4136 | 4114 | 4091 | 4069 | 4046 | 4024 | 4001 | 3979 |
| 20151 - 20200 | 4217 | 4150 | 4127 | 4105 | 4082 | 4060 | 4037 | 4015 | 3992 | 3970 | 3947 | 3925 | 4217 | 4195 | 4172 | 4150 | 4127 | 4105 | 4082 | 4060 | 4037 | 4015 | 3992 |
| 20201 - 20250 | 4231 | 4163 | 4141 | 4118 | 4096 | 4073 | 4051 | 4028 | 4006 | 3983 | 3961 | 3938 | 4231 | 4208 | 4186 | 4163 | 4141 | 4118 | 4096 | 4073 | 4051 | 4028 | 4006 |
| 20251 - 20300 | 4244 | 4177 | 4154 | 4132 | 4109 | 4087 | 4064 | 4042 | 4019 | 3997 | 3974 | 3952 | 4244 | 4222 | 4199 | 4177 | 4154 | 4132 | 4109 | 4087 | 4064 | 4042 | 4019 |
| 20301 - 20350 | 4258 | 4190 | 4168 | 4145 | 4123 | 4100 | 4078 | 4055 | 4033 | 4010 | 3988 | 3965 | 4258 | 4235 | 4213 | 4190 | 4168 | 4145 | 4123 | 4100 | 4078 | 4055 | 4033 |
| 20351 - 20400 | 4271 | 4204 | 4181 | 4159 | 4136 | 4114 | 4091 | 4069 | 4046 | 4024 | 4001 | 3979 | 4271 | 4249 | 4226 | 4204 | 4181 | 4159 | 4136 | 4114 | 4091 | 4069 | 4046 |
| 20401 - 20450 | 4285 | 4217 | 4195 | 4172 | 4150 | 4127 | 4105 | 4082 | 4060 | 4037 | 4015 | 3992 | 4285 | 4262 | 4240 | 4217 | 4195 | 4172 | 4150 | 4127 | 4105 | 4082 | 4060 |
| 20451 - 20500 | 4298 | 4231 | 4208 | 4186 | 4163 | 4141 | 4118 | 4096 | 4073 | 4051 | 4028 | 4006 | 4298 | 4276 | 4253 | 4231 | 4208 | 4186 | 4163 | 4141 | 4118 | 4096 | 4073 |
| 20501 - 20550 | 4312 | 4244 | 4222 | 4199 | 4177 | 4154 | 4132 | 4109 | 4087 | 4064 | 4042 | 4019 | 4312 | 4289 | 4267 | 4244 | 4222 | 4199 | 4177 | 4154 | 4132 | 4109 | 4087 |
| 20551 - 20600 | 4325 | 4258 | 4235 | 4213 | 4190 | 4168 | 4145 | 4123 | 4100 | 4078 | 4055 | 4033 | 4325 | 4303 | 4280 | 4258 | 4235 | 4213 | 4190 | 4168 | 4145 | 4123 | 4100 |
| 20601 - 20650 | 4339 | 4271 | 4249 | 4226 | 4204 | 4181 | 4159 | 4136 | 4114 | 4091 | 4069 | 4046 | 4339 | 4316 | 4294 | 4271 | 4249 | 4226 | 4204 | 4181 | 4159 | 4136 | 4114 |
| 20651 - 20700 | 4352 | 4285 | 4262 | 4240 | 4217 | 4195 | 4172 | 4150 | 4127 | 4105 | 4082 | 4060 | 4352 | 4330 | 4307 | 4285 | 4262 | 4240 | 4217 | 4195 | 4172 | 4150 | 4127 |
| 20701 - 20750 | 4366 | 4298 | 4276 | 4253 | 4231 | 4208 | 4186 | 4163 | 4141 | 4118 | 4096 | 4073 | 4366 | 4343 | 4321 | 4298 | 4276 | 4253 | 4231 | 4208 | 4186 | 4163 | 4141 |
| 20751 - 20800 | 4379 | 4312 | 4289 | 4267 | 4244 | 4222 | 4199 | 4177 | 4154 | 4132 | 4109 | 4087 | 4379 | 4357 | 4334 | 4312 | 4289 | 4267 | 4244 | 4222 | 4199 | 4177 | 4154 |
| 20801 - 20850 | 4393 | 4325 | 4303 | 4280 | 4258 | 4235 | 4213 | 4190 | 4168 | 4145 | 4123 | 4100 | 4393 | 4370 | 4348 | 4325 | 4303 | 4280 | 4258 | 4235 | 4213 | 4190 | 4168 |
| 20851 - 20900 | 4406 | 4339 | 4316 | 4294 | 4271 | 4249 | 4226 | 4204 | 4181 | 4159 | 4136 | 4114 | 4406 | 4384 | 4361 | 4339 | 4316 | 4294 | 4271 | 4249 | 4226 | 4204 | 4181 |
| 20901 - 20950 | 4420 | 4352 | 4330 | 4307 | 4285 | 4262 | 4240 | 4217 | 4195 | 4172 | 4150 | 4127 | 4420 | 4397 | 4375 | 4352 | 4330 | 4307 | 4285 | 4262 | 4240 | 4217 | 4195 |
| 20951 - 21000 | 4433 | 4366 | 4343 | 4321 | 4298 | 4276 | 4253 | 4231 | 4208 | 4186 | 4163 | 4141 | 4433 | 4411 | 4388 | 4366 | 4343 | 4321 | 4298 | 4276 | 4253 | 4231 | 4208 |

21001 ke atas
21001 & above

Potongan bulanan ialah amaun yang terpakai RM 21,000 dicampur dua puluh lapan peratus (28%) bagi setiap ringgit yang melebihi RM 21,000.
The monthly deduction shall be the amount applicable to RM 21,000 plus twenty eight percent (28%) of every ringgit exceeding RM 21,000.