



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

**QUESTIONS FOR MTD CALCULATION  
USING COMPUTERISED CALCULATION METHOD  
2018**

Applicant must answer and submit the following questions through the following documents:

1. EA Form for all questions
2. PCB II form for all questions
3. Payslip
  - a. Q1 – October and November
  - b. Q2 – January
  - c. Q3 – January and February
  - d. Q5 – August and September
  - e. Q6 – April
  - f. Q7 – February
4. Detail calculation for the following questions
  - a. Q1 – April, August and November
  - b. Q2 – January and February
  - c. Q3 – January, February and Mac
  - d. Q5 – Mac and September
  - e. Q6 – April
  - f. Q7 – February and April
5. Text file for
  - a. Q1 – November
  - b. Q2 - January
  - c. Q3 – January

## QUESTION 1

### MTD calculation for employee at a new employer

Employee A provides previous remuneration's income details in the current year (2018) to the new/current employer for the MTD's computation adjustment.

Employee A is married and disabled wife not working with the following children:

- 1 child studying local degree
- 2 children below age of 18

	Previous Employer	Current Employer
Date of commencement	1 Januari – 31 Mac 2018	1 April 2018
Remuneration	RM6,500.00 x 3 = RM19,500.00	RM8,250.00
Travelling allowance	RM850.00 x 3 = RM2,550.00	RM800.00
EPF	RM715.00 x 3 = RM2,145.00	RM913.00
Books Deduction	RM300.00	
MTD Paid	RM1,063.00	-

Month	Additional remuneration (RM)	BIK (RM)	Deduction through TP1 (RM)					Zakat through salary (RM)
			Books	Life insurance	Gymnasium Membership	Zakat	Alimony payment	
April			300.00		150.00		2,000.00	380.00
May	2,900.00 (commission)				150.00			380.00
June			575.00		150.00			380.00
July				350.00	150.00			380.00
August				350.00	150.00		2,000.00	380.00
Sept		2,800 (per year)		350.00	150.00			380.00
Oct				350.00	150.00	2,500.00		380.00
Nov	8,250.00 (bonus paid before salary payment)			350.00	150.00			380.00
Dec				350.00	150.00		2,000.00	380.00

Determine MTD for April until December 2018.

## QUESTION 2

**Additional remuneration (bonus and income for prior years received in the current year - sub section 25(2A))**

Employee A is married and disabled wife not working with the following children:

- 1 disable child studying local degree
- 2 children below age of 18

Employee receives remuneration of RM9,250.00 (EPF RM1,023) and receives bonus 2017 amounting to RM8,250.00 (EPF RM913) in January 2018. In addition, he also receives commission for 2017 in January 2018 amounting RM10,000 (EPF RM1,100).

Determine MTD for Jan and Feb 2018.

## QUESTION 3

**Additional remuneration (bonus and income of prior year received in the current year - sub section 25)**

Employee B who is a single, receives commission in arrears amounting RM10,000 (EPF RM1,100) for year 2010 in Jan 2018.

Remuneration for year 2018 is as follows:

Month	Salary (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)		Zakat through salary (RM)
			Parental care	Medical Treatment and care of parent	
Jan	4,392.30 (EPF RM484)	10,000 (EPF RM1,100) (commission arrears for 2010)	1,000 (Father)		
Feb	4,392.30 (EPF RM484)	3,993.00 (EPF RM440) (bonus 2017 paid before salary payment)	800 (Father) 2,000 (Mother)		150.00
Mac	4,392.30 (EPF RM484)			500.00	

Determine MTD for Jan until Mac 2018.

#### QUESTION 4

##### Director's Fee (If director's fee is paid on installment basis and no monthly income)

Employee C is a director in a company. She is married and disabled person. She has 3 children below the age of 18. In 2018 he received director's fees for year 2017 amounting to RM240,000 which was paid every quarter in the amount of RM80,000 in April, Aug and Dec. The director fee is not subject to the EPF.

Determine the MTD for April, August and December 2018.

Month	Deduction through TP1 (RM)					Breastfeeding Equipment	Fees paid to Child Care Centre
	Sport Equipment	Anuiti	Medical examination	Medical expenses	SOCSSO		
Apr	370.00	535.00				600.00	500.00
Aug		535.00	1,500.00		300.00		500.00
Dec		535.00		3,890.00			500.00

#### QUESTION 5

##### Foreign employee who is resident in the current year

Employee D has a wife, who is not working and a child less than 18 years old. He starts working in March 2018 with income RM7,000 and transport allowance (for official work) of RM1,000 a month. He is resident in September 2018 and do not opt for EPF deductions.

On July 2018, he was signed an employment contract with the same employer for the another 12 months from the date of commencement of the contract.

Determine MTD for Mach until December 2018.

#### QUESTION 6

##### MTD computation for Returning Expert Program (REP)

Employee E has a wife who is working with one child below than 18 years old. Determine MTD for Jan until April 2018.

Month	Salary (RM)	Car allowance (RM)	Add. Rem. (RM)	VOLA (TP2) (RM)	Deduction through TP1 (RM)			Zakat through salary (RM)
					Medical insurance	Sports	Zakat	
Jan	15,000.00 (EPF RM1,650)	550.00		2,000	1,745.00	150.00		425.00
Feb	15,000.00 (EPF RM1,650)	550.00		2,000		150.00		425.00
Mac	15,000.00 (EPF RM1,650)	550.00		2,000		150.00		425.00
April	17,250.00 (EPF RM1,903)	550.00	45,000 (EPF RM4,950) (Bonus)	2,000		150.00	2,000.00	425.00

### QUESTION 7

#### MTD computation for knowledge worker at specified region (ISKANDAR)

Employee F is single and status of knowledge worker is approved in year 2018 and start works in February 2018.

Month	Salary (RM)	Car allowance (RM)	Home allowance (RM)	Add. Rem. (RM)	Deduction through TP1 (RM)	
					Personal computer	Medical examination
Feb	34,876.00 (EPF RM3,837)	1,500.00	10,000.00	33,500.00 (Moving allowance) 40,000 (House allowance)		
Mac	34,876.00 (EPF RM3,837)	1,500.00	10,000.00		2,700.00	458.00
April	34,876.00 (EPF RM3,837)	1,500.00	10,000.00	25,118.04 (EPF RM2,763) (Bonus)		

Determine MTD for February until April 2018.