



LEMBAGA HASIL DALAM NEGERI MALAYSIA

**QUESTIONS FOR MTD CALCULATION
USING COMPUTERISED CALCULATION METHOD
2021**

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, September and November
 - b. Q2 – January and February
 - c. Q3 – January, February and March
 - d. Q4 – April, August and December
 - e. Q5 – March, June and September
 - f. Q6 – January and April
 - g. Q7 – February and April
5. Text file for
 - a. Q2 – January
 - b. Q3 – January
 - c. Q4 – April

QUESTION 1

MTD calculation for employee at a new employer

Employee A provides previous remuneration's income details in the current year (2021) to the new/current employer for the MTD's computation adjustment.

Employee A is married and his wife is not working. He has 1 disabled child who is studying undergraduate level at local university and 2 children below age of 18

	Previous Employer	Current Employer
Date of commencement	1 January – 31 March 2021	1 April 2021
Remuneration	RM6,500.00 x 3 = RM19,500	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)
			Domestic Tourism	Life insurance	Gymnasium Membership	Umrah Departure Levy	Alimony Payment	
April			300.00		150.00		2,000.00	380.00
May	2,900.00 (commission)				150.00			380.00
June			575.00	350.00	150.00			380.00
July				350.00	150.00			380.00
August				350.00	150.00		2,000.00	380.00
Sept		2,800.00 (per year)		350.00	150.00			380.00
Oct			500.00	350.00	150.00	20.00		380.00
Nov	8,250.00 (bonus)			350.00	150.00			380.00
Dec				350.00	150.00		2,000.00	380.00

Determine MTD for April until December 2021.

QUESTION 2

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

Employee B is married to a disabled wife who is not working. He has 2 children under the age of 18, one of them is a disabled child.

Employee B receives remuneration of RM9,250.00 (EPF RM1,018) and receives bonus 2020 amounting to RM12,000.00 (EPF RM1,320) in January 2021. In addition, he also receives commission for 2020 in February 2021 amounting RM10,000 (EPF RM1,100).

Determine MTD for January and February 2021.

QUESTION 3

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

Employee C who is a single, receives commission in arrears amounting RM10,000 (EPF RM1,100) for year 2020 in February 2021. Employee C also paid RM1,500 for Personal medical checkup in February 2021.

Remuneration for year 2021 is as follows:

Month	Salary (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)		Up-skilling Course (RM)
			Parental care	Medical treatment for parents	
Jan	4,392.30 (EPF RM484)	5,000.00 (EPF RM550) (bonus 2020 paid before salary)		5,000.00	
Feb	4,392.30 (EPF RM484)	10,000.00 (EPF RM1,100) (commission arrears for 2020 payment)	2,000 (Father) 800 (Mother)		2,000.00
March	4,392.30 (EPF RM484)			5,000.00	

Determine MTD for January until March 2021.

QUESTION 4

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

Employee D is a director in a company. She was a disabled woman and married. She has 3 children below the age of 18. Her husband is also working in the same company. For tax purposes, her husband will claim 1 child, and she shall claim the other 2 children.

In 2021, she received director's fee for year 2020 amounting to RM240,000 which paid in the amount of RM80,000 in April, August and December. The director's fee is not subject to the EPF deduction.

Determine the MTD for April, August and December 2021.

Month	Deduction through TP1 (RM)						
	Sport Equipment	Annuity	Medical examination	SOCSSO	Private Retirement Scheme	Fees paid to Child Care Centre	SSPN
Apr	370.00	535.00			5,000.00	1,200.00	1,500.00
Aug		535.00	1,500.00	300.00		1,200.00	1,500.00
Dec		535.00				1,200.00	1,500.00

QUESTION 5

Foreign employee who is resident in the current year

Employee E is an expatriate from India and has 3 months working contract at Malaysia beginning in March 2021 with income RM10,000 and travelling allowance (for official work) of RM1,000. He has a wife who is working in India with income equivalent to RM5,000 and also a child below the age of 18 years old. He does not opt for EPF deduction.

In June 2021, his employer renews his working contract. He agrees to sign an employment contract of 24 months employment from the date of commencement of the contract.

Determine MTD for March until December 2021.

QUESTION 6**MTD computation for Returning Expert Program (REP)**

Employee E has a wife who is working. He has one daughter aged 20 years old and currently pursuing her diploma in Nanyang Technological University, Singapore. Determine MTD for January until April 2021.

Month	Salary (RM)	Car allowance (RM)	Additional remuneration (RM)	VOLA (RM)	Deduction through TP1 (RM)		
					Vaccination	Internet subscription	SSPN
Jan	25,000.00 (EPF RM2,750)	550.00		2,000.00	2,000.00	150.00	1,000.00
Feb	25,000.00 (EPF RM2,750)	550.00		2,000.00		150.00	1,000.00
March	25,000.00 (EPF RM2,750)	550.00		2,000.00		150.00	1,000.00
April	25,000.00 (EPF RM2,750)	550.00	50,000.00 (EPF RM5,500) (Bonus)	2,000.00		150.00	6,000.00

QUESTION 7**MTD computation for knowledge worker at specified region (IRDA)**

Employee F is single and status of knowledge worker is approved in year 2021 and start works in February 2021.

Month	Salary (RM)	Car allowance (RM)	Home allowance (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)	
					Personal Computer	Domestic Tourism
Feb	34,876.00 (EPF RM3,837)	1,500.00	10,000.00	33,500.00 (Moving allowance) 40,000 (House allowance)		
March	34,876.00 (EPF RM3,837)	1,500.00	10,000.00		2,700.00	2,500.00
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 2021.