

## WHAT ARE Employers Responsibilities?

- 1 REGISTER**  
Register employer file number
- 2 SUBMIT**  
Submit employer return form (Form E)
- 3 DECLARE**  
Declare new employees
- 4 ISSUE**  
Issue income statement employees (EA/EC)
- 5 UPDATE**  
Update employees new detail & address
- 6 DEDUCT & REMIT MTD**  
Deduct & Remit every months
- 7 DECLARE**  
Declare employees cessation & death during the services to LHDNM
- 8 HOLD**  
Hold employee payment until the Tax Clearance Letter is issued
- 9 NOTIFY**  
Notify employees to submit Form TP1 & TP3
- 10 KEEP**  
Keep documents for 7 years

## WHAT IS Monthly Tax Deduction (MTD) Final Tax?

Tax payee are given an option not to submit the Income Tax Return Form (ITRF)

## WHAT IS Employer Responsibilities For MTD Final Tax?

Employers should allow workers to claim tax deductions and rebates at least twice a year through TP1 from submission

### Please Note

All of the above if not complied with is an offence to the employer and legal action may be taken against the employer

## WHAT Employer Should Know?

### MTD

- Tax deduction based on the Schedule of MTD on eligible employees remuneration and remittance to IRBM every month
- MTD is calculation for the current year of assessment

### CP38

- Issued by IRBM to employer to make deduction for a certain months to settle taxpayer's outstanding taxes
- Please Note**  
All types of employment remuneration is subject to MTD deduction. Employer need to make sure MTD is accurate and deducted is correct and accurate

## SUBMISSION From E via e-Filing



The documents required for this application are:

1. The Identification Card (IC) or passport of the applicant;
2. e-Filing Pin Number Application Form (CP55B)

\* If form CP55B was signed by an individual other than company's director, please attach

- The company's letter of appointment
- Copy of company director's IC
- Copy of the applicant's IC
- Form CP55B

3. A copy of Form 49 or Superform & Particular of director / officer

\* Applications made through third-parties are also accepted and must include following documents:

1. A written permission by the company, using company's letterhead; and
2. All the documents stated above

## WHAT Are Related Forms To The Employer?

### Form Type

### From Description

<b>From CP 600E</b>	Employers Income Tax File Registration Form
<b>Form E</b>	Employer Form
<b>Form CP 600B</b>	Notification Change of Address
<b>Form CP 58</b>	Statement of Monetary and Non-Monetary Incentive Payment to An Agent, Dealer or Distributor
<b>Form CP 57</b>	Notification of The Demise of Taxpayer
<b>Form CP 22</b>	Notification of New Employee
<b>Form CP 22A</b>	Tax Clearance Form for Cessation of Employment of Private Sector Employees
<b>Form CP 22B</b>	Tax Clearance Form for Cessation of Employment of Public Sector Employees
<b>Form CP 21</b>	Notification by Employer of Departure from the Country of an Employee
<b>Form EA</b>	Statement of Remuneration from Employment Private Sector
<b>Form EC</b>	Statement of Remuneration from Employment Public Sector
<b>PCB 2 (II)</b>	Employer's Statement on Payment of Tax
<b>Form CP 39</b>	Statement of Monthly Tax Deduction (MTD) [Normal Remuneration]
<b>Form PCB TP 1</b>	Monthly Tax Deduction (MTD) <ul style="list-style-type: none"> <li>• Form regarding Claim of Deduction and Rebate by Individual</li> </ul>
<b>Form PCB TP 3</b>	Form of Information Related to Employment with Previous Employer



## TANGGUNGJAWAB MAJIKAN

*Responsibility of Employer*

### e-HASIL For Employer

#### e-Filing

Submission form E (e-E)

#### e-Data Praisi

Employee income data are entered into the e-Form

#### By HASIL

Online payment

#### e-Daftar

Registration for new taxpayer

#### e-SPC

Applying Tax Clearance Letter

**e-PCB**  
For employer without computerised payroll system to calculate and check MTD

**e-Data PCB**  
Allows employer to check the CP39 file format and upload the txt file

**e-CP39**  
To cater employers who are submit MTD manually using form CP39 and pay online

**Calculator PCB**  
To calculate MTD



LHDNM/R08/19

### Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as a legal reference.

## APAKAH Tanggungjawab Majikan?

- 1 DAFTAR**  
Daftar nombor fail Majikan
- 2 HANTAR**  
Hantar borang cukai Majikan (Borang E)
- 3 LAPOR**  
Lapor pekerja baharu
- 4 KELUARKAN**  
Keluarkan penyata saraan kepada pekerja (EA/EC)
- 5 KEMASKINI**  
Kemaskini butiran & alamat pekerja
- 6 POTONGAN & REMIT PCB**  
Membuat potongan cukai bulanan (PCB) setiap bulan & remit kepada LHDNM
- 7 LAPOR**  
Lapor pemberhentian & kematian pekerja semasa dalam perkhidmatan
- 8 TAHAN**  
Tahan bayaran pekerja sehingga Sijil Penyelesaian Cukai dikeluarkan
- 9 MAKLUM**  
Maklum kepada pekerja untuk kemukakan Borang TP1 & TP3
- 10 SIMPAN**  
Simpan dokumen untuk tempoh 7 tahun

## APAKAH Potongan Cukai Bulanan (PCB) Sebagai Cukai Muktamad?

Pembayar cukai dibenarkan memilih untuk tidak menghantar Borang Nyata Cukai Pendapatan (BNCP)

## APAKAH Tanggungjawab Majikan Terhadap PCB Sebagai Cukai Muktamad?

Majikan perlu membernarkan pekerja menuntut potongan pelepasan dan rebat cukai melalui Borang TP1 sekurang-kurangnya 2 kali setahun

### Perhatian

Semua perkara diatas jika tidak dipatuhi adalah menjadi kesalahan kepada majikan dan tindakan undang-undang boleh diambil ke atas majikan

## APAKAH Yang Perlu Majikan Tahu?

- PCB**
    - Potongan cukai berdasarkan Jadual PCB ke atas saraan pekerja yang layak & diremitkan ke LHDNM setiap bulan
    - PCB adalah untuk cukai bagi tahun taksiran semasa
  - CP38**

Dikeluarkan oleh LHDNM kepada majikan sekiranya pekerja mempunyai tunggakan cukai yang gagal dijelaskan
- Perhatian**

Semua pendapatan yang layak dikenakan cukai adalah tertakluk kepada Potongan Cukai Bulanan (PCB). Majikan perlu memastikan PCB yang dikira dan dipotong daripada saraan pekerja mestilah betul dan tepat

## APAKAH Yang Harus Dielak Oleh Majikan?

- 1 LEWAT REMIT PCB**

Meremitkan bayaran selepas 15hb pada bulan yang berikutnya boleh dikenakan denda
- 2 GAGAL MEMBUAT POTONGAN PCB**

Gagal membuat potongan PCB majikan boleh dikenakan tindakan pendakwaan
- 3 MEMOTONG PCB TETAPI TIDAK REMIT**

Memotong PCB tetapi gagal meremitkan bayaran PCB kepada LHDN merupakan satu kesalahan jenayah
- 4 KURANG POTONG PCB**

Kurang membuat potongan PCB kepada LHDN majikan boleh dikenakan tindakan pendakwaan

## PENGHANTARAN Borang E Secara e-Filing



Dokumen yang perlu dikemukakan:

1. Kad pengenalan / pasport pemohon;
2. Borang Permohonan Nombor Pin Organisasi (CP55B)

\* Sekiranya borang CP55B ditandatangani oleh individu selain pengarah syarikat sertakan bersama:

- Surat lantikan wakil
- Salinan kad pengenalan pengarah syarikat
- Salinan kad pengenalan pemohon
- Borang CP55B

3. Salinan borang 49 atau superform 3 particulars of director / officer

\* Permohonan melalui pihak ketiga dibenarkan dengan syarat terdapat:

1. Kebenaran bertulis kepada wakil syarikat menggunakan kepala surat syarikat; dan
2. Semua dokumen seperti di atas

## APAKAH Borang-Borang Yang Berkaitan Dengan Majikan?

- |                       |   |
|-----------------------|---|
| <b>Borang CP 600E</b> | Pendaftaran Fail Cukai Majikan  |
| <b>Borang E</b>       | Borang cukai majikan  |
| <b>Borang CP 600B</b> | Pertukaran alamat   |
| <b>Borang CP 58</b>   | Penyata bayaran insentif berbentuk wang tunai dan bukan wang                                      |
| <b>Borang CP 57</b>   | Pemberitahuan kematian pembayar cukai   |
| <b>Borang CP 22</b>   | Pemberitahuan pekerja baru  |
| <b>Borang CP 22A</b>  | Permohonan penyelesaian cukai pekerja bagi pekerja swasta   |
| <b>Borang CP 22B</b>  | Permohonan penyelesaian cukai pekerja bagi pekerja kerajaan                                       |
| <b>Borang CP 21</b>   | Pemberitahuan oleh majikan bagi pekerja yang hendak meninggalkan Malaysia                         |
| <b>Borang EA</b>      | Penyata saraan daripada penggajian Swasta   |
| <b>Borang EC</b>      | Penyata saraan daripada penggajian Kerajaan   |
| <b>PCB 2(II)</b>      | Penyata Bayaran Cukai oleh Majikan  |
| <b>Borang CP 39</b>   | Penyata Potongan Cukai Bulanan (PCB) [saraan Tahun Semasa]  |
| <b>Borang PCB TP1</b> | Tuntutan potongan dan rebat individu bagi tujuan Potongan Cukai Bulanan (PCB)                     |
| <b>Borang PCB TP3</b> | Maklumat berkaitan penggajian dengan majikan-majikan terdahulu dalam tahun semasa bagi tujuan PCB |



### MANFAAT CUKAI UNTUK KESEJAHTERAAN BERSAMA



Info lanjut: Imbas QR Code  
Further info: Scan QR Code

