

RESPONSIBILITY OF EMPLOYER



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- Register E File after registering C / OG / D File or others
- Complete Form e-E
- Submit Form e-E via **e-Filing** before / on **31 March**
- Declare employee's income (cash or non-cash) in the Statement of Remuneration (EA / EC)
- Update details and address of employee
- Keep records and documents for 7 years for LHDNM's audit purposes
- Deduct Monthly Tax Deduction (MTD) and remit before / on 15th of the following month (Use e-PCB / e-Data PCB / Kalkulator PCB)
- Inform of any new employee within 30 days
- Inform the resignation of an employee within a month and withhold payments (if any):
 - Employee who will be retiring
 - Death of employee
 - Employee intending to leave Malaysia (if more than 3 months)
 - Employee who is subject to MTD scheme but fails to remit MTD
- Hold payment to employee (if any) until a Tax Clearance Letter is issued
- Notify employees to submit:
 - Form TP1 = Claim of deduction and rebate for individual (at least twice a year)
 - Form TP3 = Information regarding previous employment in the current year

DOCUMENTS FOR MTD PAYMENT

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

*text file

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EMPLOYEE REMUNERATION SUBJECTED TO MTD (ALL TYPES OF EMPLOYMENT REMUNERATION)

Salary	Wages
Overtime payment	Commission
Tips	Allowance
Bonus/Incentive	Director's fee
Perquisite	Compensation
Tax borne by employer	Gratuity
Employees Share Option Scheme (ESOS)	Other remuneration
Benefits In Kind (BIK) - With effect from year 2015	
Value Of Living Accommodation (VOLA) - With effect from year 2015	

MINIMUM MONTHLY REMUNERATION SUBJECTED TO MTD (AFTER EPF DEDUCTION)

SINGLE INDIVIDUAL	RM 2,851
MARRIED INDIVIDUAL WITH UNEMPLOYED SPOUSE	RM 3,766

MTD Schedule 2015

OFFENCES BY EMPLOYER

- Late / non-submission of Form E
- Failure to notify of new employee
- Failure to notify cessation / retirement of employee
- Failure to withhold money of employee going on compulsory retirement
- Failure to deduct MTD / CP38
- Non-compliance of MTD / CP38
- Late payment of MTD / CP38
- Failure to remit the deducted MTD / CP38 to LHDNM

PARTICULARS FOR TAX PAYMENT

- Income Tax File Number
- Employer's Name and Address
- Deduction Month
- Deduction Year
- Employee's Name and Identification Card Number
- Payment Amount
- Payment Code (092 - MTD PAYMENT)

