

Name _____

Employer's No.

E

9 Telephone No.

10 e-Mail

PART A: INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2012

| | | | |
|---|----------------------|---|--|
| A1 Number of employees | <input type="text"/> | A2 Number of employees under the MTD scheme | <input type="text"/> |
| A3 Number of new employees | <input type="text"/> | A4 Number of employees who ceased employment | <input type="text"/> |
| A5 Number of employees who ceased employment and left Malaysia | <input type="text"/> | A6 Has the cessation been reported to LHDNM? <i>(If A5 is applicable)</i> | <input type="checkbox"/> 1 = Yes 2 = No |

PART B: DECLARATION

I,

Identification / Passport No.

hereby declare that the information given in this form is true, correct and complete in accordance with the requirements of the Income Tax Act 1967.

Signature

Date:

Day Month Year

Designation

Serial No. STATEMENT OF REMUNERATION FROM EMPLOYMENT Employee's Income Tax No.
Employer's No. E FOR THE YEAR ENDED 31 DECEMBER LHDNM Branch

THIS FORM EA MUST BE PREPARED AND PROVIDED TO THE EMPLOYEE FOR INCOME TAX PURPOSE

A PARTICULARS OF EMPLOYEE

- 1. Full Name of Employee/Pensioner (Mr./Miss/Madam)
- 2. Job Designation 3. Staff No./Payroll No.
- 4. New Identity Card No. 5. Passport No.
- 6. EPF No.
- 7. If the period of employment is less than a year, please state:
 - (a) Date of commencement
 - (b) Date of cessation

B EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

RM

- 1. Gross salary, wages or leave pay (including overtime pay)
- Fees (including director fees), commissions or bonuses
- Gross tips, perquisites, awards/rewards or other allowances (Details of payment)
- Income tax borne by the employer in respect of his employee
- 2. Value of benefits-in-kind:
 - (a) Motorcars (Actual date provided.....) (i) Value of motorcar and petrol
 - (Type.....Year..... Model.....) (ii) Value of driver
 - (b) Electricity, water, telephone and other benefits
 - (c) Value of household benefits: (*Delete whichever is not relevant)
 - (i) Semi-furnished with furniture*/air-conditioners*/curtains*/carpets*, or
 - (ii) Fully-furnished with kitchen equipment, crockery, utensils and appliances, or
 - (iii) Separate Items: Furniture and fittings
 - Kitchen equipment
 - Entertainment and recreation
 - (d) Household servant and gardener
 - (e) Benefit of leave passage for travel
 - (f) Others (for example food and garments)
- 3. Value of living accommodation provided (Address.....)
- 4. Refund from unapproved Pension/Provident Fund, Scheme Or Society
- 5. Compensation for loss of employment

C PENSIONS AND OTHERS

- 1. Pensions
- 2. Annuities or other Periodical Payments

TOTAL

D TOTAL DEDUCTION

- 1. Current Year's Monthly Tax Deductions (MTD) remitted to LHDNM
- 2. CP 38 Deductions
- 3. Deductions for Zakat remitted to the collection authority of Malaysian zakat

E CONTRIBUTIONS TO APPROVED PENSION/PROVIDENT FUND, SCHEME OR SOCIETY

Name of Provident Fund
Amount of contribution (state the employee's share of contribution only) RM

F PARTICULARS OF PAYMENT IN ARREARS AND OTHER PAYMENTS IN RESPECT OF PRECEDING YEARS (PRIOR TO CURRENT YEAR)

| Year for which Paid | Type of Income | Total Payment (RM) | EPF Contribution (RM) | Monthly Tax Deductions (MTD) (RM) |
|---------------------|----------------|--------------------|-----------------------|-----------------------------------|
| | | | | |
| | | | | |

G TOTAL TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS

RM

Date.....

| | |
|------------------------------|-------|
| Name of Officer | |
| Designation | |
| Name and Address of Employer | |

Serial No.

STATEMENT OF REMUNERATION FROM EMPLOYMENT
FOR THE YEAR ENDED 31 DECEMBER

Employee's Income Tax No.

Employer's No. E

LHDNM Branch.....

THIS FORM EC MUST BE PREPARED AND PROVIDED TO THE EMPLOYEE FOR INCOME TAX PURPOSE

A PARTICULARS OF EMPLOYEE

- 1. Full Name of Employee/Pensioner (Mr./Miss/Madam).....
- 2. Department
- 3. Job Designation
- 4. Staff No./Payroll No.
- 5. Identity Card / Police / Army / Passport No.
- 6. EPF No.
- 7. If the period of employment is less than a year, please state:
 - (a) Date of commencement
 - (b) Date of cessation

B EMPLOYMENT INCOME AND BENEFITS (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

RM

1. Salary/Emolument

- (a) Salary, including Leave Pay, Bonuses and others
- (b) Gratuity for the period from to

2. Benefits-in-kind (State the details.....)

3. Benefit of Leave Passage for Travel (if relevant)

TAXABLE INCOME (B1 + B2 + B3)

C TOTAL DEDUCTION

- 1. Current Year's Monthly Tax Deductions (MTD) remitted to LHDNM
- 2. CP 38 Deductions
- 3. Deductions for Zakat remitted to the collection authority of Malaysian zakat

D CONTRIBUTION TO EMPLOYEES PROVIDENT FUND (state the employee's share of contribution only)

E PARTICULARS OF PAYMENT IN ARREARS AND OTHER PAYMENTS IN RESPECT OF PRECEDING YEARS (PRIOR TO CURRENT YEAR)

| <u>Year for which Paid</u> | <u>Type of Income</u> | <u>Total Payment (RM)</u> | <u>EPF Contribution (RM)</u> | <u>Monthly Tax Deductions (MTD) (RM)</u> |
|----------------------------|-----------------------|---------------------------|------------------------------|--|
| | | | | |
| | | | | |

F LIST OF TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS WITH RESPECTIVE AMOUNT

| <u>Type of Allowances/Perquisites/Gifts/Benefits</u> | <u>Exempted Amount (RM)</u> | <u>Type of Allowances/Perquisites/Gifts/Benefits</u> | <u>Exempted Amount (RM)</u> |
|--|-----------------------------|--|-----------------------------|
| 1. | | 3. | |
| 2. | | 4. | |

Date

| | |
|------------------------------|-------|
| Name of Officer | |
| Designation | |
| Name and Address of Employer | |

Notes for Part G of Form EA: List of tax exempt allowances / perquisites / gifts / benefits which are required to declare:

| NO. | SUBJECT | EXEMPTION LIMIT |
|---|--|--|
| 1. | Petrol card, petrol allowance, travelling allowance or toll payment or any of its combination for official duties. If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of 7 years for audit purpose. | RM6,000 |
| 2. | Child care allowance in respect of children up to 12 years of age. | RM2,400 |
| 3. | Gift of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) registered in the name of the employee or employer including cost of registration and installation. | Limited to only 1 unit for each category of assets |
| 4. | Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA registered in the name of the employee or employer including cost of registration and installation. | Limited to only 1 line for each category of assets |
| 5. | Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of:- (i) past achievement award; (ii) service excellence award, innovation award or productivity award; or (iii) long service award (provided that the employee has exercised an employment for more than 10 years with the same employer). | RM2,000 |
| 6. | Parking rate and parking allowance. This includes parking rate paid by the employer directly to the parking operator. | Restricted to the actual amount expended |
| 7. | Meal allowance received on a regular basis and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer. | |
| 8. | Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula: $A \quad \times \quad \frac{B}{C}$ <p>Where;</p> <p>A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment;</p> <p>B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300,000, whichever is lower;</p> <p>C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee</p> | |
| THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO EMPLOYEES HAVING CONTROL OVER THE COMPANY, SOLE PROPRIETORS OR PARTNERS OF PARTNERSHIP BUSINESSES | | |

Notes:

1. Only tax exempt allowances / perquisites / gifts / benefits listed above (No. 1 to 8) are **required to declare** in Part G of Form EA:
2. Others allowances / perquisites / gifts / benefits which are exempted from tax but **not required to declare** in Part G of Form EA are as below:
 - (i) Consumable business products of the employer provided free of charge or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are **not exempted from tax**. The exemption is restricted to RM1,000.
 - (ii) Leave passage for travel (confined only to the cost of fares for the employee and members of his immediate family):
 - (a) within Malaysia including meals and accommodation for travel not exceeding 3 times in any calendar year; or
 - (b) outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000
 - (iii) Services provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are **not exempted from tax**.
 - (iv) Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid down by the Ministry of Health. *Examples:* Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.
 - (v) Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions.
 - (vi) Group insurance premium to cover workers in the event of an accident.