

YOU ARE THE NATION'S HERO



INDIVIDUAL EMPLOYMENT INCOME

Employment Income Subject to Tax and MTD

- Salary, wages, bonus, director's fee, commission, allowance, perquisite, gratuity, overtime payment, tips, compensation, Employees Share Option Scheme (ESOS), tax borne by employer, etc (item paid in cash or convertible to cash)
- Benefits-in-kind from employer (cars, handphone, driver, maid, etc)
- Value of living accommodation provided by employer
- Employer's contributions for employee made to an unapproved Pension Provident Fund
- Compensation for loss of employment

Responsibility of Employee

- Complete and submit Form BE (e-BE) (husband and wife need to submit forms separately)
- Retain the Statement of Remuneration from employer (EA/EC/etc) and receipts for 7 years

Please Note

- Use e-Filing for easy declaration of employment income. Further info can be obtained from BE Explanatory Note at www.hasil.gov.my
- Deadline for submission of Form BE and payment of tax payable (if any): **30 April** every year

Criminal Offence

Failure to declare remuneration from employment within the specified period and failure to declare the correct amount of remuneration

MTD Schedule, Kalkulator PCB, e-PCB, e-DATA PCB, MTD software are available at www.hasil.gov.my

Monthly Tax Deduction (MTD)

- Employee's tax payment mechanism to ease the burden of paying tax in a lump sum amount
- Employee's scheduler tax payment
- Is not a final tax
- Calculated based on Computerised Calculation Method (Kalkulator PCB, e-PCB or computerised payroll system) or MTD Schedule

Remuneration Subject to MTD

- | | |
|--|----------------------|
| • 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 |

Minimum Monthly Remuneration (after EPF deduction)

2013 MTD Schedule	RM2,701
Computerised Payroll System	RM2,560

Civil Offence

Failure to pay income tax within the stipulated time:
30 April every year

Knowledgeable Worker

For the period of 21 October 2009 - 31 December 2015

- Fixed rate at 15%
- Prior approval from MOF
- Terms and conditions apply

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2013

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