



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

**QUESTIONS FOR MTD CALCULATION  
USING COMPUTERISED CALCULATION METHOD  
2019**

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 and November
  - b. Q2 – January and February
  - c. Q3 – January, February and Mac
  - d. Q5 – Mac and September
  - e. Q6 – April
  - f. 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 (2019) to the new/current employer for the MTD's computation adjustment.

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

	Previous Employer	Current Employer
Date of commencement	1 Januari – 31 Mac 2019	1 April 2019
Remuneration	RM6,500.00 x 3 = RM19,500.00	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)
			Books	Life insurance	Gymnasium Membership	Zakat	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				350.00	150.00	2,500.00		380.00
Nov	8,250.00 (bonus paid before salary payment)			350.00	150.00			380.00
Dec				350.00	150.00		2,000.00	380.00

Determine MTD for April until December 2019.

## QUESTION 2

### Additional remuneration (bonus and 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 1 disabled children who is studying undergraduate level at local university and 2 children below age of 18

Employee B receives remuneration of RM9,250.00 (EPF RM1,023) and receives bonus 2018 amounting to RM8,250.00 (EPF RM913) in January 2019. In addition, he also receives commission for 2018 in January 2019 amounting RM10,000 (EPF RM1,100).

Determine MTD for Jan and Feb 2019.

## 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 2016 in Jan 2019.

Remuneration for year 2019 is as follows:

Month	Salary (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)		Zakat through salary (RM)
			Parental care	Medical Treatment and care of parent	
Jan	4,392.30 (EPF RM484)	10,000 (EPF RM1,100) (commission arrears for 2016)		1000.00	
Feb	4,392.30 (EPF RM484)	3,993.00 (EPF RM440) (bonus 2018 paid before salary payment)	800 (Father) 2,000 (Mother)		150.00
Mac	4,392.30 (EPF RM484)			500.00	

Determine MTD for Jan until Mac 2019.

#### QUESTION 4

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

Employee D is a director in a company. She is married and disabled person. She has 3 children below the age of 18. Her husband also working in the same company

In 2019, she received director's fee for year 2018 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 2019.

Month	Deduction through TP1 (RM)							SSPN
	Sport Equipment	Annuity	Medical examination	Medical expenses	SOCSSO	Breastfeeding Equipment	Fees paid to Child Care Centre	
Apr	370.00	535.00				600.00	500.00	1,500.00
Aug		535.00	1,500.00		300.00		500.00	1,500.00
Dec		535.00		3,890.00			500.00	1,500.00

#### QUESTION 5

##### Foreign employee who is resident in the current year

Employee E is an expatriate from Germany and start working in Malaysia in March 2019 with income RM7,000 and travelling allowance (for official work) of RM1,000 a month of Company A. He has a wife who is not working and a child less than 18 years old. He does not option for EPF deduction.

In July 2019, he switches to Company B, which is also located in Malaysia. He agrees to sign an employment contract of 12 months employment from the date of commencement of the contract and submit his income tax records from Company A to Company B through Form TP3.

Remuneration in the Company B is as follows:

Remuneration	RM10,000.00
Travelling allowance	RM1,000.00
He does not option for EPF deduction	

Determine MTD for March until December 2019.

**QUESTION 6**

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

Employee E has a wife who is working with one child below than 18 years old.  
Determine MTD for Jan until April 2019.

Month	Salary (RM)	Car allowance (RM)	Additional remuneration (RM)	VOLA (RM)	Deduction through TP1 (RM)		
					Medical insurance	Internet subscription	SSPN
Jan	15,000.00 (EPF RM1,710)	550.00		2,000.00	1,745.00	150.00	1,000.00
Feb	15,000.00 (EPF RM1,710)	550.00		2,000.00		150.00	1,000.00
Mac	15,000.00 (EPF RM1,710)	550.00		2,000.00		150.00	1,000.00
April	15,000.00 (EPF RM1,710)	550.00	45,000.00 (EPF RM4,950) (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 2019 and start works in February 2019.

Month	Salary (RM)	Car allowance (RM)	Home allowance (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)	
					Personal Computer	Education Insurance
Feb	34,876.00 (EPF RM3,837)	1,500.00	10,000.00	33,500.00 (Moving allowance) 40,000 (House allowance)		
Mac	34,876.00 (EPF RM3,837)	1,500.00	10,000.00		2,700.00	458.00
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 2019.