



LEMBAGA HASIL DALAM NEGERI MALAYSIA  
RETURN FORM OF EMPLOYER  
UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967  
This form is prescribed under section 152 of the Income Tax Act 1967

Form  
**E**

REMUNERATION  
FOR THE YEAR  
**2018**  
CP 8 - Pin. 2018

COMPLETE THE FOLLOWING ITEMS

Name of employer	:				
Reference no. ( Identification / passport / registration no. * ) [ * Delete whichever is not relevant ]	:				
Employer's no.	:	E			
Correspondence address	:				
		Postcode		Town	
		State			

## FORM E 2018

### IMPORTANT REMINDER

- 1) Due date to furnish this form: **31 March 2019**
  - a) Form E will only be considered complete if C.P.8D is submitted on or before 31 March 2019. Employers who have submitted information via *e-Data Prais* need not complete and furnish C.P.8D.
  - b) Failure to furnish Form E on or before 31 March 2019 is an offence under paragraph 120(1)(b) of the Income Tax Act 1967 (ITA 1967).
  - c) Failure to prepare and render Form EA / EC to employees on or before 28 February 2019 is an offence under paragraph 120(1)(b) of ITA 1967.
- 2) Please:
  - a) refer to the Explanatory Notes before filling up this form.
  - b) complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 3) Pursuant to section 89 of ITA 1967, a change of address must be furnished to Lembaga Hasil Dalam Negeri Malaysia (LHDNM) within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 4)
  - a) Employers which are companies and Labuan companies (Companies) - The use of e-filing (e-E) is mandatory.
  - b) Employers other than Companies - The use of e-filing is encouraged.  
Please access via <https://ez.hasil.gov.my>.
- 5) For further information, please contact Hasil Care Line:-  
Toll Free Line: 1-800-88-5436 (LHDN)      Calls From Overseas: 603-77136666

### FOR OFFICE USE

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Date received 1

Date received 2



Employer's No.

[illegible]

(C.P.8D-Pin. 2018)

**RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2018**

An employer is required to complete this statement on all employees for the year 2018.

Employers who have submitted information via e-Data Prefill need not complete and furnish Form C.P.8D.

[illegible]

**Note:** 1. Category of employee (as per MTD Schedule)

Category 1 : Single

Category 2 : Married and husband or wife is not working

Category 3 : Married and husband or wife is working, divorced or widowed, or single with adopted child

2. Including benefits in kind, value of living accommodation benefit provided and gross remuneration in arrears in respect of preceding years

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Employer's No. E

(C.P.8D-Pin. 2018)

**RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND PARTICULARS OF INCOME TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2018**

[illegible]

**Note:** 3. Amount of *zakat* OTHER THAN that paid via monthly salary deduction

Serial No. .... STATEMENT OF REMUNERATION FROM EMPLOYMENT .....

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 I.C. No. ....
5. Passport No. ....
6. EPF No. ....
7. SOCSO No. ....
8. Number Of Children  
Qualified For Tax Relief .....
9. 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. (a) Gross salary, wages or leave pay (including overtime pay) .....
- (b) Fees (including director fees), commission or bonus .....
- (c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment: .....)
- (d) Income Tax borne by the Employer in respect of his Employee .....
- (e) Employee Share Option Scheme (ESOS) benefit .....
- (f) Gratuity for the period from ..... to .....
2. Details of arrears and others for preceding years paid in the current year  
Type of income (a) .....  
(b) .....
3. Benefits in kind ( Specify: ..... ) .....
4. Value of living accommodation provided (Address: ..... ) .....
5. Refund from unapproved Provident/Pension Fund .....
6. Compensation for loss of employment .....

**C PENSION AND OTHERS**

1. Pension .....
2. Annuities or other Periodical Payments .....

**TOTAL****D TOTAL DEDUCTION**

1. Monthly Tax Deductions (MTD) remitted to LHDNM .....
2. CP 38 Deductions .....
3. Zakat paid via salary deduction .....
4. Total claim for deduction by employee via Form TP1 in respect of:  
(a) Relief RM .....
- (b) Zakat other than that paid via monthly salary deduction RM .....
5. Total qualifying child relief .....

**E CONTRIBUTIONS PAID BY EMPLOYEE TO APPROVED PROVIDENT/PENSION FUND AND SOCSO**

1. Name of Provident Fund .....  
Amount of compulsory contribution paid (state the employee's share of contribution only) RM .....
2. SOCSO : Amount of compulsory contribution paid (state the employee's share of contribution only) RM .....

**F TOTAL TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS****RM** .....

Name of Officer .....

Designation .....

Name and Address of Employer .....

Employer's Telephone No. ....

Date .....

Serial No. .... STATEMENT OF REMUNERATION FROM EMPLOYMENT .....

Employer's No. E ..... FOR THE YEAR ENDED 31 DECEMBER ..... 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. SOCSO No. ....
8. Number of Children  
Qualified for Tax Relief ..... 9. 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/Emoluments**  
(a) Salary, including Leave Pay, Bonus, Taxable Allowances and others .....  
(b) Gratuity for the period from ..... to .....  
.....
2. **Benefits In Kind** (State details: ..... ) .....  
.....
3. **Benefit of Leave Passage for Travel** (if applicable) .....  
.....
4. **Details of arrears and others for preceding years paid in the current year**  
Type of income (a) .....  
(b) .....  
.....

**TAXABLE INCOME** ( B1 + B2 + B3 + B4 )**C TOTAL DEDUCTION**

1. Monthly Tax Deductions (MTD) remitted to LHDNM .....
2. CP 38 Deductions .....
3. *Zakat* paid via salary deduction .....
4. Total claim for deduction by employee via Form TP1 in respect of:  
(a) Relief RM .....  
(b) *Zakat* other than that paid via monthly salary deduction RM .....  
.....
5. Total qualifying child relief .....

**D CONTRIBUTION TO EMPLOYEES PROVIDENT FUND AND SOCSO****Amount of compulsory contribution paid** (state the employee's share of contribution only)

1. EPF: RM .....
2. SOCSO: RM .....

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

Type of Allowance/Perquisite/Gift/Benefit	Exempted Amount (RM)	Type of Allowance/Perquisite/Gift/Benefit	Exempted Amount (RM)
1. ....	.....	3. ....	.....
2. ....	.....	4. ....	.....

Name of Officer	.....
Designation	.....
Name and Address of Employer	.....
Employer's Telephone No.	.....

Date .....

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

NO.	SUBJECT	EXEMPTION LIMIT (PER YEAR)
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 <b>up to 12 years of age</b> .	RM2,400
3.	Gifts 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 <b>regular basis</b> 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:  <div style="text-align: center;"> <math display="block">A \quad \times \quad \frac{B}{C}</math> </div> Where; 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; 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; C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee.	
<b>THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO EMPLOYEES HAVING CONTROL OVER THE COMPANY, SOLE PROPRIETORS OR PARTNERS OF PARTNERSHIP BUSINESSES</b>		

**Notes:**

- Only tax exempt allowances / perquisites / gifts / benefits / listed above (No. 1 to 8) are **required to be declared** in Part F of Form EA.
- Others allowances / perquisites / gifts / benefits which are exempted from tax but **not required to be declared** in Part F of Form EA are as follows:
  - 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.
  - Leave passage for travel (confined only to the cost of fares for the employee and members of his immediate family).
    - within Malaysia (including meals and accomodation) for travel not exceeding 3 times in any calendar year; or
    - outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000.
  - Service 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**.
  - 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 by the Ministry of Health. Example: 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.
  - Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions.
  - Group insurance premium to cover workers in the event of an accident.