



LEMBAGA HASIL DALAM NEGERI MALAYSIA

**QUESTIONS FOR MTD CALCULATION
USING COMPUTERISED CALCULATION METHOD
2023**

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. Pay slip
 - 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, September and November
 - b. Q2 – January and February
 - c. Q3 – January, February and March
 - d. Q4 – April, August and December
 - e. Q5 – March, June and September
 - f. Q6 – January and April
 - g. 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 (2023) to the new/current employer for the MTD's computation adjustment.

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

	Previous Employer	Current Employer
Date of commencement	1 January – 31 March 2023	1 April 2023
Remuneration	RM6,500.00 x 3 = RM19,500	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)
			SOCSSO and EIS	Umrah Departure Levy	Covid-19 Test	
April			53.00			380.00
May	2,900.00 (commission)		53.00		750.00	380.00
June			53.00			380.00
July			53.00			380.00
August			53.00			380.00
September		2,800.00 (per year)	53.00			380.00
October			53.00	20.00	350.00	380.00
November	8,250.00 (bonus)		53.00			380.00
December			53.00			380.00

Determine MTD for April until December 2023.

QUESTION 2

Additional remuneration (bonus 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 2 children under the age of 18, one of them is a disabled child.

Employee B receives remuneration of RM15,500.00 (EPF RM1,705) and receives bonus 2022 amounting to RM12,000.00 (EPF RM1,320.00) in January 2023. In addition, he also receives commission for 2022 in February 2023 amounting RM10,000.00 (EPF RM1,100).

Determine MTD for January and February 2023.

QUESTION 3

Additional remuneration (bonus and income for prior years received in the current year - sub section 25

Employee C who is a single, receives commission in arrears amounting RM5,000.00 (EPF RM550) for year 2022 in January 2023.

Remuneration for year 2023 is as follows:

Month	Salary (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)		
			Purchase Electric Vehicle Charging	Purchase of Personal Computer	Up-skilling Course
January	5,000.00 (EPF RM550)	5,000.00 (EPF RM550) (commission arrears for 2022 payment)		2,500.00	
February	5,000.00 (EPF RM550)	10,000.00 (EPF RM1,100) (bonus 2022 paid before salary February)	5,000.00		2,000.00
March	5,000.00 (EPF RM550)			3,000.00	

Determine MTD for January until March 2023.

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 was a disabled woman and married. She has 3 children below the age of 18. Her husband is also working in the same company. For tax purposes, her husband will claim 1 child, and she shall claim the other 2 children.

In 2023, she received director's fee for year 2022 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 2023.

Month	Deduction Through TP1 (RM)					
	Sport Equipment	Annuity	Medical examination	SOCSSO and EIS	Private Retirement Scheme	Fees paid to Child Care Centre
April	370.00	535.00			5,000.00	1,200.00
August		535.00	1,500.00	300.00		1,200.00
December		535.00				1,200.00

QUESTION 5

Foreign employee who is resident in the current year

Employee E is an expatriate from India and has 3 months working contract at Malaysia beginning in March 2023 with income RM10,000.00 and travelling allowance (for official work) of RM1,000.00. He has a wife who is working in India with income equivalent to RM5,000.00 and also a child below the age of 18 years old. He does not opt for EPF deduction.

In June 2023, his employer renews his working contract. He agrees to sign an employment contract of 24 months employment from the date of commencement of the contract.

Determine MTD for March until December 2023.

QUESTION 6

MTD computation for Returning Expert Program (REP)

Employee E has a wife who is working. He has one daughter aged 20 years old and currently pursuing her diploma in Nanyang Technological University, Singapore. Determine MTD for January until April 2023.

Month	Salary (RM)	Car allowance (RM)	Additional remuneration (RM)	VOLA (RM)	Deduction through TP1 (RM)		
					Vaccination	Purchase of Smartphone	Deferred Annuity
Jan	25,000.00 (EPF RM2,750)	1,000.00		2,000.00	2,000.00		1,000.00
Feb	25,000.00 (EPF RM2,750)	1,000.00		2,000.00			1,000.00
March	25,000.00 (EPF RM2,750)	1,000.00		2,000.00	1,000.00 (Covid-19 Test)		1,000.00
April	25,000.00 (EPF RM2,750)	1,000.00	50,000.00 (EPF RM5,500) (Bonus)	2,000.00		3,500.00	1,000.00

QUESTION 7

MTD computation for knowledge worker at specified region (IRDA)

Employee F is single and status of knowledge worker is approved in year 2023 and start works in February 2023.

Month	Salary (RM)	Car allowance (RM)	Home allowance (RM)	Additional remuneration (RM)	Deduction through TP1 (RM)	
					Personal Computer	Education fees (Self)
Feb	34,876.00 (EPF RM3,837)	1,500.00	10,000.00	33,500.00 (Moving allowance) 40,000 (House allowance)		2,500.00
March	34,876.00 (EPF RM3,837)	1,500.00	10,000.00		2,700.00	
April	34,876.00 (EPF RM3,837)	1,500.00	10,000.00	25,118.04 (EPF RM2,763) (Bonus)		1,500.00

Determine MTD for February until April 2023.