LHDN
MALAYSIA

MAJIKAN DAN PEKERJA
EMPLOYER AND EMPLOYEE

LHDN
MALAYSIA

TANGGUNGJAWAB MAJIKAN
EMPLOYERS RESPONSIBILITIES

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APAKAH TANGGUNGJAWAB MAJIKAN?
WHAT ARE EMPLOYERS RESPONSIBILITIES?

Daftar - Daftar nombor fail majikan
Register - Employer file number

Hantar - Hantar cukai majikan (Borang e-E)
Submit - Employer return form (Form e-E)

Lapor - pekerja baharu dalam tempoh 30 hari
Declare - New employees

Lapor & Keluarkan - Pendapatan pekerja dalam Penyata Saraan (EA/EC)
Declare & Issue- Income statement of employees (EA/EC)

Kemaskini - Butiran dan alamat pekerja
Update - Employees new detail & address

Potongan dan Remit PCB - Membuat potongan cukai bulanan (PCB) setiap bulan & remit kepada HASiL
Deduct & Remit MTD - Deduct & remit every month

Lapor - Pemberhentian & kematian pekerja semasa dalam perkhidmatan
Declare - employees cessation and death during the services to HASiL

Tahan - Bayaran kepada pekerja sehingga Surat Penyelesaian Cukai dikeluarkan
Hold - employee payments until the Tax Clearance Letter is issued

- **Maklum** - Kepada Pekerja
  Notify - employees to submit:
  - Borang TP1 = Tuntutan potongan dan rebat individu (sekurang-kurangnya 2 kali setahun)
    Form TP1 = Claim of deduction and rebate for individual (at least twice a year)
  - Borang TP3 = Maklumat berkaitan penggajian dengan majikan terdahulu dalam tahun semasa
    Form TP3 = Information regarding previous employment in the current year

APAKAH POTONGAN CUKAI BULANAN (PCB) SEBAGAI CUKAI MUKTAMAD?
WHAT IS MONTHLY TAX DEDUCTION (MTD) FINAL TAX?

Pembayar cukai dibenarkan memilih untuk tidak menghantar Borang Nyata Cukai Pendapatan (BNCP)
Tax payers are given an option not to submit the Income Tax Return Form (ITRF)

APAKAH TANGGUNGJAWAB MAJIKAN TERHADAP PCB SEBAGAI CUKAI MUKTAMAD
WHAT IS EMPLOYER RESPONSIBILITIES FOR MTD FINAL TAX

Majikan perlu membenarkan pekerja menuntut potongan pelepasan dan rebat cukai melalui Borang TP1 sekurang-kurangnya 2 kali setahun
Employers should allowed workers to claim tax deductions and rebates at least twice a year through TP1 form submission

SYARAT-SYARAT PCB SEBAGAI CUKAI MUKTAMAD
MTD TERMS AS FINAL TAX

- Mempunyai satu punca pendapatan penggajian termasuk MBB & NTK
  Having one source of employment income including BIK & VOLA
- Berkhidmat dengan majikan yang sama
  Service with the same employer
- PCB dipotong mengikut Kaedah-Kaedah Cukai Pendapatan
  MTD is deducted according to Income Tax Rules
- Cukai tidak ditanggung oleh majikan
  Tax is not borne by the employer
- Suami dan isteri membuat pilihan taksiran berasingan
  Husband and wife elect for separate assessment

PERHATIAN *PLEASE NOTE*
Semua perkara di atas jika tidak dipatuhi adalah menjadi kesalahan kepada majikan dan tindakan undang-undang boleh diambil ke atas majikan
If the terms are not complied with is an offence to the employer and legal action may be taken against the employer

APAKAH YANG PERLU MAJIKAN TAHU?
WHAT EMPLOYER SHOULD KNOW?

Potongan Cukai Berjadual (PCB)
Monthly Tax Deduction (MTD)

- Potongan cukai berdasarkan Jadual PCB ke atas saraan pekerja yang layak & diremitkan ke HASiL setiap bulan
  Tax deduction based on the Schedule of MTD on eligible employees remuneration and remittance to HASiL every month

- PCB adalah untuk cukai bagi tahun taksiran semasa
  MTD is calculation for the current year of assessment

Potongan CP38
CP38 Deduction

- Dikeluarkan oleh HASiL kepada majikan sekiranya pekerja mempunyai tunggakan cukai yang gagal dijelaskan
  Issued by HASiL to employer to make deduction for certain months to settle tax payer's outstanding taxes

PERHATIAN *PLEASE NOTE*
Semua pendapatan yang layak dikenakan cukai adalah tertakluk kepada Potongan Cukai Bulanan (PCB). Majikan perlulah memastikan PCB yang dikira dan dipotong daripada saraan pekerja mestilah betul dan tepat
All types of employment remuneration is subject to MTD deduction. Employers need to make sure MTD is accurate and deduction is correct and accurate

APAKAH YANG HARUS DIELAKKAN OLEH MAJIKAN?
WHAT SHOULD BE AVOIDED BY EMPLOYER?

LEWAT REMIT PCB
LATE REMITTANCE OF MTD
Meremitkan bayaran selepas 15hb pada bulan yang berikutnya boleh dikenakan denda
Remitting payment after 15th of the following month will be penalized

GAGAL MEMBUAT POTONGAN PCB
FAILURE TO DEDUCT MTD
Gagal membuat potongan PCB majikan boleh dikenakan tindakan pendakwaan
Failure deducting MTD to HASiL may be liable to prosecution

PCB/CP38 TIDAK REMIT
FAILURE TO REMIT THE DEDUCTED MTD
PCB/CP38 yang dipotong tidak diremitkan ke HASiL merupakan satu kesalahan jenayah
Deducting MTD but failure to remit to HASiL is subject to criminal offence

PCB TERKURANG POTONG
LESS DEDUCTION OF MTD
Majikan boleh dikenakan tindakan pendakwaan jika kurang membuat potongan PCB
Less deduction of MTD employer to be subjected to civil offence

PENGHANTARAN BORANG E SECARA e-FILING
SUBMISSION FORM E VIA e-FILING

Sijil Digital Organisasi
Digital Certificate For Organisation

Diberikan kepada individu yang diberi kuasa. Syarikat hanya boleh melantik seorang individu yang diberi kuasa yang boleh memiliki Sijil Digital Organisasi
Company is allowed to appoint only one authorised individual to manage the Organisation's Digital Certificate

Dokumen yang perlu dikemukakan
The documents required for this applications are:

1. Kad pengenalan/pasport pemohon
   The Identification Card (IC) or passport of the applicant;
2. Borang Permohonan Nombor PIN Organisasi (CP55B)
   e-Filing PIN Number Application Form (CP55B)
   - **Sekiranya borang CP55B ditandatangani oleh individu selain pengarah syarikat sertakan bersama:**
     If form CP55B was signed by an individual other than company's director, please attach:
     - Surat lantikan wakil
       The company's letter of appointment
     - Salinan kad pengenalan pengarah syarikat
       Copy of company director's IC
     - Salinan kad pengenalan pemohon
       Copy of the applicant's IC
     - Borang CP55B
       Form CP55B
3. Salinan Seksyen 58, Akta Syarikat 2016 atau Superform 3 particulars of director/officer
   A copy of Section 58, Company Act 2016 or Superform 3 Particulars of director/officer
   - Permohonan melalui pihak ketiga dibenarkan dengan syarat terdapat :
     Applications made through third-parties are also accepted and must include the following documents:
     - Kebenaran bertulis kepada wakil syarikat menggunakan kepala surat syarikat; dan
       A written permission by the company, using company's letterhead; and
     - Semua dokumen seperti di atas
       All the documents stated above

CARA MENGURUS PINDAAN DATA CP8D DAN BORANG e-E
HOW TO RESUBMIT OR MAKE AMENDMENT OF CP8D OR FORM e-E

1. **Pindaan Data Penyata CP8D**
   Amendment of CP8D

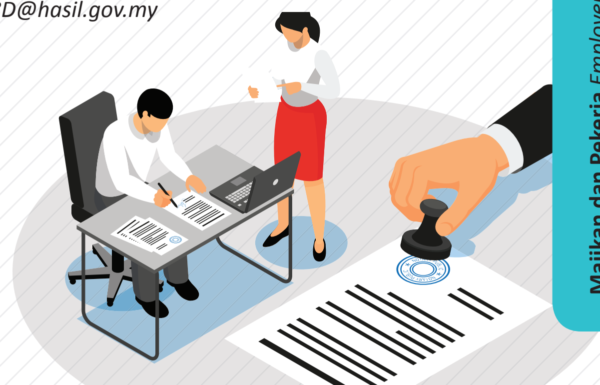
   - Surat makluman pindaan CP8D (format PDF)
     Cover letter regarding amendment of CP8D (PDF format)
   - Lampiran akuan/slip penerimaan e-filing
     Acknowledgement receipt of form e-E
   - Sediakan pindaan CP8D mengikut format HASiL
     New CP8D in txt file which comply with HASiL's format
     i. Format boleh diperolehi di Portal Rasmi HASiL www.hasil.gov.my
        The format can be obtained at Portal Rasmi HASiL. www.hasil.gov.my
     ii. Borang > Muat turun borang > Majikan > Format CP8D
        Form > Download form > Employer > Format CP8D

   HUBUNGI KAMI : pindaanE&CP8D@hasil.gov.my
   CONTACT US : pindaanE&CP8D@hasil.gov.my

2. **Pindaan Data Borang E**
   Amendment of Form E

   - Surat makluman pindaan data Borang e-E (format pdf)
     Cover letter regarding amendment of form e-E (PDF format)
   - Lampiran akuan/slip penerimaan borang e-E
     Acknowledgement receipt of form e-E
   - Lampiran Borang E (meminda bahagian yang berkaitan)
     Attachment of form E (Amend the relevant section)

   HUBUNGI KAMI : pindaanE&CP8D@hasil.gov.my
   CONTACT US : pindaanE&CP8D@hasil.gov.my



APAKAH BORANG - BORANG YANG BERKAITAN DENGAN MAJIKAN?
WHAT ARE RELATED FORMS TO THE EMPLOYER?

JENIS BORANG *Form type*	**HURAIAN BORANG** ***Form Description***
Borang CP600E ***Form CP600E***	Borang Pendaftaran Fail Cukai Majikan *Employers Income Tax File Registration Form*
Borang E ***Form E***	Borang Cukai Majikan *Employer Form*
Borang CP600B ***Form CP600B***	Borang Pertukaran Alamat *Changes of Address Form*
Borang CP58 ***Form CP58***	Penyata Bayaran Insentif Berbentuk Wang Tunai & Bukan Wang *Statement of Monetary and Non-Monetary Incentive payment to An Agent, Dealer or Distributor*
Borang CP57 ***Form CP57***	Borang Pemberitahuan Kematian Pembayar Cukai *Notification of The Demise of Taxpayer Form*
Borang CP22 ***Form CP22***	Borang pemberitahuan pekerja baru – Pemberitahuan dalam tempoh 30 hari. *Notification of new employee – within 30 days*
Borang CP22A ***Form CP22A***	Permohonan penyelesaian cukai pekerja bagi pekerja swasta. *Bagi kes meninggal dunia – Pemberitahuan dalam tempoh 30 hari. * Lain-lain kes – Pemberitahuan 30 hari sebelum berhenti/ bersara. *Tax Clearance Form for cessation of employment of private sector employees* ** In case of death – notification within 30 days after being informed of death.* ** Other cases-notification 30 days before cessation/retirement of employment.*

JENIS BORANG *Form type*	**HURAIAN BORANG** ***Form Description***
Borang CP22B ***Form CP22B***	Permohonan penyelesaian cukai pekerja bagi pekerja kerajaan. *Bagi kes meninggal dunia – Pemberitahuan dalam tempoh 30 hari. * Lain-lain kes – Pemberitahuan 30 hari sebelum berhenti/ bersara. *Tax Clearance Form for cessation of employment of public sector employees* ** In case of death – notification within 30 days after being informed of death.* ** Other cases-notification 30 days before cessation/retirement of employment*
Borang CP21 ***Form CP21***	Pemberhentian oleh majikan bagi pekerja yang hendak meninggalkan Malaysia. Pemberitahuan 30 hari sebelum tarikh dijangka meninggalkan Malaysia. *Notification by employer of departure from the country of an employee* *Not less than 30 days before expected date of departure.*
Borang EA ***Form EA***	Penyata Saraan daripada Penggajian – Swasta *Statement of Remuneration from Employment – Private Sector*
Borang EC ***Form EC***	Penyata Saraan daripada Penggajian – Kerajaan *Statement of Remuneration from Employment – Public Sector*
PCB 2 (II) ***PCB 2(II)***	Penyata Bayaran Cukai oleh Majikan *Employers Statement on Payment of Tax*
Borang CP39 ***Form CP39***	Penyata Potongan Cukai Bulanan (PCB) [Saraan Tahun Semasa] *Statement of Monthly Tax Deduction (MTD) [Normal Remuneration]*
Borang PCB TP1 ***Form PCB TP1***	Tuntutan potongan dan rebat individu bagi tujuan Potongan Cukai Bulanan (PCB) *Monthly Tax Deduction (MTD) form regarding claim of deduction and rebate by individual*
Borang PCB TP3 ***Form PCB TP3***	Maklumat berkaitan penggajian dengan majikan-majikan terdahulu dalam tahun semasa bagi tujuan PCB *Form of information related to employment with previous employer*

EZ HASIL UNTUK MAJIKAN
EZ HASIL FOR EMPLOYER

e-Filing ***e-Filing***	**Penghantaran Borang E(e-E)** ***Submission form E (e-E)***
e-Data Praisi ***e-Data Praisi***	Sistem untuk majikan memasukkan data pendapatan pekerja ke dalam e-borang *Employee's income data are entered into the e-Form*
ByrHASiL ***ByrHASiL***	Pembayaran cukai pendapatan *Online payment*
e-Daftar ***e-Daftar***	Pendaftaran fail cukai pendapatan untuk pembayar cukai, syarikat dan majikan *Registration for new taxpayer for individual, company and employer*
e-SPC ***e-SPC***	Sistem permohonan surat penyelesaian cukai oleh majikan secara elektronik *Applying Tax Clearance Letter through online*
e-PCB ***e-PCB***	Mengira, membuat potongan & bayaran PCB secara online *For employer without computerised payroll system to calculate and check MTD*
e-Data PCB ***e-Data PCB***	Menyemak format dan memuat naik fail txt CP39 untuk dihantar ke HASiL secara dalam talian *Allows employer to check the CP39 file format and upload the txt file*
e-CP39 ***e-CP39***	Menggantikan penghantaran manual data PCB pekerja setiap bulan dan membuat bayaran secara dalam talian *Replace manual way of submitting employee MTD and make payments via online*
Kalkulator PCB ***PCB Calculator***	Mengira PCB Bulanan *To calculate MTD*

PEKERJA BERSARA ATAU BERHENTI KERJA (TAMAT PERKHIDMATAN)
RETIRE OR CEASE FROM EMPLOYMENT

Apabila seseorang tamat perkhidmatan disebabkan persaraan, tamat kontrak atau ingin berhijrah ke luar negara, majikan perlu memaklumkan kepada Lembaga Hasil Dalam Negeri Malaysia (HASiL) dalam tempoh tiga puluh (30) hari sebelum tamat perkhidmatan.
The employer is responsible to notify HASiL at least thirty (30) days before the employee ceases employment date due to retirement, contract expiration or leaving Malaysia permanently

SURAT PENYELESAIAN CUKAI
TAX CLEARANCE LETTER

Surat Penyelesaian Cukai (SPC) adalah **Surat Pelepasan** yang dikeluarkan kepada pihak majikan bagi memaklumkan tanggungan cukai pekerja bagi membolehkan bayaran gaji terakhir/pampasan/ganjaran dan lain-lain bayaran dapat dibuat.
*The Tax Clearance Letter (SPC) is a **Clearance Letter** issued by HASiL to the employer to inform the employee's tax liability in order to allow for final pay/compensation/ gratuity and other payments to be made.*

KATEGORI BORANG
FORMS CATEGORY

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Borang yang perlu diisi oleh majikan mengikut kategori:
Forms to be filled by employer:

CP22A	**CP22B**	**CP21**
Pekerja Sektor Swasta *Private Sector Employee*	Pekerja Sektor Kerajaan *Public Sector Employee*	Pekerja yang akan meninggalkan Malaysia *For Employee Leaving Malaysia*

CARA MEMOHON
HOW TO APPLY

Permohonan SPC boleh dibuat melalui:
The SPC application can be made through:

1. e-SPC

- Hanya dibuat oleh majikan secara dalam talian melalui pautan MyTax > ezHASiL
- *Online application by employer through ezHASiL*

2. Secara manual
Manually

- Pengemukaan borang secara manual ke cawangan HASiL yang mengendalikan fail cukai pendapatan pekerja
- *Submit forms manually to HASiL branch which handles employee's income tax file*

TEMPOH PROSES SPC
SPC PROCESSING PERIOD

- Permohonan SPC akan diproses dalam masa **14 hari bekerja** dari tarikh dokumen lengkap diterima
  *SPC will be issued within **14 working** days from the date of completed documents received*

TANGGUNGJAWAB MAJIKAN
RESPONSIBILITY OF EMPLOYER

- Majikan perlu menahan apa-apa bayaran yang kena dibayar kepada pekerja sehingga SPC dari cawangan penaksiran diterima
  Employer must withhold money payable to the employee until they receive a Tax Clearance Letter from the HASiL.
- Majikan perlu melengkapkan Borang CP21/CP22A/CP22B dan menghantar ke cawangan penaksiran di mana fail pekerja tersebut berada
  Employer must complete the CP21/CP22A/CP22B Form and send it to the branch where the employee's ¬file is located
- Majikan bertanggungjawab membayar semua cukai tertunggak pekerja berkenaan (Seksyen 107(4) Akta Cukai Pendapatan 1967)
  Employer is also responsible for any tax due from the above mentioned employee (Section 107(4) Income Tax Act 1967)

PENCEN
PENSION

Bayaran yang diterima oleh pesara kerana persaraan
Payment received by a pensioner due to retirement

PENCEN YANG DIKENAKAN CUKAI
TAXABLE PENSION

1. **Daripada tabung pencen yang tidak diluluskan**
   Received from unapproved retirement scheme

   - Skim pencen bukan kerajaan perlu mendapat kelulusan HASiL untuk pengecualian cukai atas pencen yang diterima oleh pekerja setelah bersara
     Non-government pension scheme requires prior approval from HASiL for tax exemption on pension received by retired employees

2. **Menerima lebih daripada satu pencen (Akta Cukai Pendapatan 1967, Para 30, Jadual 6)**
   Receiving more than one pension (Income Tax Act 1967, Para 30, Schedule 6)
   - Pengecualian diberikan ke atas amaun pencen yang tertinggi
     Tax exemption is given to the highest amount of pension received

3. **Bersara Pilihan Sebelum Mencapai Umur Persaraan Wajib**
   Retire Before The Compulsory Age Of Retirement

   Pendapatan pesara yang dikenakan cukai
   Taxable income of pensioner

   - Pendapatan perniagaan
     Income from business
   - Pendapatan penggajian
     Income from employment
   - Pendapatan dividen, faedah dan diskaun
     Dividend, interest and discount
   - Pendapatan sewa, royalti dan premium
     Rent, royalty and premium
   - Anuiti dan bayaran berkala yang diterima
     Annuity and other periodical payment
   - Pendapatan lain
     Other income

BERSARA SECARA PILIHAN
OPTIONAL RETIREMENT

Jika pekerja memilih bersara secara pilihan sebelum umur wajib bersara (55 tahun) atau bersara tidak disebabkan keuzuran/sakit, pencen yang diterima adalah dikenakan cukai sehingga mencapai umur 55 tahun
If an employee opts to retire before the compulsory age of 55 or retires not due to ill-health, the pension received is taxable until the age of 55

KELAYAKAN DAN SYARAT PENCEN YANG DIKECUALIKAN CUKAI
TERMS AND CONDITIONS FOR EXEMPTED PENSION

KELAYAKAN *TERMS*	SYARAT *CONDITIONS*
Capai umur persaraan wajib *Attain the compulsory age of retirement*	55 tahun atau tertakluk kepada undang-undang bertulis *55 years of age or at the compulsory age of retirement under any written law*
Pencen disebabkan keuzuran/sakit *Due to ill-health*	Disahkan oleh Lembaga Perubatan *Approved by Medical Board*
Pencen kecederaan dan cacat anggota *Wound and disability pension*	• Khas untuk pasukan keselamatan *Specially for armed forces* ▸ Alami kecederaan/kecacatan semasa bertugas *Injuries/casualties in service* ▸ Pencen yang diterima oleh balu/tanggungan *Pension received by widow/dependent*
Pencen balu dan anak-anak yatim *Widow's and orphans' pension*	Dibayar oleh mana-mana skim pencen yang diluluskan *Paid under any approved pension schemes*
Pencen-pencen politik *Political pension*	• Capai umur 55 tahun *Attained the age of 55* • Berhenti disebabkan keuzuran *Retired due to ill-health*

GANJARAN/PAMPASAN
GRATUITY/COMPENSATION

	GANJARAN *GRATUITY*	PAMPASAN *COMPENSATION*
Definisi *Definition*	Bayaran yang diterima atas perkhidmatan yang lalu *Payments received for past services*	Bayaran sekaligus yang diterima atas kehilangan pekerjaan *Lump sum payment received for employment loss*
Pengecualian Penuh *Full exemption*	Pengecualian penuh diberikan sekiranya: *Full exemption is granted if:* • Diberhentikan atas faktor kesihatan *Terminated due to health factors* • Diterima atas kematian atau kecederaan *Received upon death or injury* • Mencapai umur 55 tahun atau umur wajib persaraan selepas 10 tahun berkhidmat dengan majikan yang sama *Reaching the age of 55 or mandatory retirement age after 10 years of service with the same employer*	Pengecualian penuh diberikan sekiranya: *Full exemption is granted if:* • Diberhentikan atas faktor kesihatan • *Terminated due to health factors* • Diterima atas faktor kematian dan kecederaan • *Received on factors of death and injury*
Pengecualian Sebahagian *Partial exemption*	Pengecualian sebanyak RM1,000 bagi setiap tahun genap perkhidmatan atas ganjaran: *Exemption of RM1,000 for each completed year of service on remuneration:* • Apabila bersara daripada suatu penggajian *When retiring from an employment* • Atas pemberhentian suatu kontrak penggajian *Upon termination of a contract of employment*	Pengecualian sebanyak RM10,000 bagi setiap tahun genap perkhidmatan *Exemption of RM10,000 for each completed year of service*
Rujukan *References*	Ketetapan Umum No. 9/2016 *Public Ruling No. 9/2016*	Ketetapan Umum No. 1/2012 *Public Ruling No. 1/2012*

PERINGATAN *PLEASE NOTE*

- Pembayar cukai dinasihatkan untuk mengemaskini kedudukan cukai taksiran dengan menghantar Borang Nyata Cukai Pendapatan.
  Taxpayers are advised to update their tax assessment status by submitting the Return Form
- Dokumen sokongan yang lengkap perlu dihantar ke cawangan untuk pemprosesan SPC
  A complete supporting documents need to be sent to the branch for SPC processing
- Pembayar cukai masih perlu menghantar Borang Nyata Cukai Pendapatan untuk tahun-tahun berikutnya sehingga **FAIL CUKAI DITUTUP SECARA KEKAL**
  *Taxpayers are required to submit the Return Forms for subsequent years until the **TAX FILE IS PERMANENTLY CLOSED***
- Permohonan penutupan fail perlu dibuat secara bertulis ke cawangan HASiL yang mengendalikan fail cukai pendapatan dan pastikan tiada baki cukai tertunggak
  Application for file closure must be made in writing to the HASiL branch that handles the income tax file and ensure that there is no outstanding tax balance