



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**

**QUESTIONS FOR MTD CALCULATION  
USING COMPUTERISED CALCULATION METHOD  
2024**

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 – November
  - 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, February, March and April
  - c. Q3 – October, November and December
  - 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 – November
  - 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 (2024) 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 2024 | 1 April 2024     |
| 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) |
|-----------|------------------------------|------------------------|----------------------------|----------------------|---------------|---------------------------|
|           |                              |                        | SOCSCO and EIS             | Umrah Departure Levy | Covid-19 Test |                           |
| April     |                              |                        | 53.00                      |                      |               | 380.00                    |
| May       | 2,900.00<br>(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<br>(per year) | 53.00                      |                      |               | 380.00                    |
| October   |                              |                        | 53.00                      | 20.00                | 350.00        | 380.00                    |
| November  | 8,250.00<br>(bonus)          |                        | 53.00                      |                      |               | 380.00                    |
| December  |                              |                        | 53.00                      |                      |               | 380.00                    |

Determine MTD for April until December 2024.

## QUESTION 2

### **Voluntary EPF (Additional Contribution) - Subsection 49(1) & (1A)**

Employee B is married and his wife is not working. They have 2 children below 18. He receives commissions every month as follows:

| Month    | Commission | Deduction Through TP1 (RM) |                |                  |
|----------|------------|----------------------------|----------------|------------------|
|          |            | Voluntary EPF              | Life Insurance | Sports Equipment |
| January  | 17,000.00  | 1,000.00                   | 2,000.00       |                  |
| February | 16,500.00  | 1,000.00                   | 2,000.00       | 1,200.00         |
| March    | 10,000.00  | 1,000.00                   |                |                  |
| April    | 15,000.00  | 1,000.00                   |                |                  |
| May      | 13,000.00  | 1,000.00                   | 1,000.00       |                  |

Determine MTD for January until May 2024.

### QUESTION 3

#### MTD computation for C-SUITES

Employee C who holds a C-suite Position in an approved company in Malaysia beginning in October 2024. He is a widower with a child under 18 and receives a salary amount to RM37,000 per month.

Remuneration for year 2024 is as follows:

| Month                        | Salary (RM) | Child Care Allowance | Deduction Through TP1 (RM)    |                  |
|------------------------------|-------------|----------------------|-------------------------------|------------------|
|                              |             |                      | Purchase of Personal Computer | Dental Treatment |
| October<br>(20 Oct – 31 Oct) | 12,000.00   |                      | 2,500.00                      | 700              |
| November                     | 37,000.00   | 2,000.00             |                               |                  |
| December                     | 37,000.00   | 2,000.00             | 3,000.00                      | 800              |

Determine MTD for October until December 2024.

#### QUESTION 4

#### Director's Fee ( If director's fee is paid on instalment 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 2024, she received director's fee for year 2024 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 2024.

| 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 2024 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 2024, 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 2024.

## 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 2024.

| 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<br>(EPF RM2,750) | 1,000.00           |                                       | 2,000.00  | 2,000.00                    |                        | 1,000.00         |
| Feb   | 25,000.00<br>(EPF RM2,750) | 1,000.00           |                                       | 2,000.00  |                             |                        | 1,000.00         |
| March | 25,000.00<br>(EPF RM2,750) | 1,000.00           |                                       | 2,000.00  | 1,000.00<br>(Covid-19 Test) |                        | 1,000.00         |
| April | 25,000.00<br>(EPF RM2,750) | 1,000.00           | 50,000.00<br>(EPF RM5,500)<br>(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 2024 and start works in February 2024.

| 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<br>(EPF RM3,837) | 1,500.00           | 10,000.00           | 33,500.00<br>(Moving allowance)<br>40,000<br>(House allowance) |                            | 2,500.00              |
| March | 34,876.00<br>(EPF RM3,837) | 1,500.00           | 10,000.00           |  | 2,700.00                   |                       |
| April | 34,876.00<br>(EPF RM3,837) | 1,500.00           | 10,000.00           | 25,118.04<br>(EPF RM2,763)<br>(Bonus)                          |                            | 1,500.00              |

Determine MTD for February until April 2024.