WHO are eligable

01 Retirement

Death 02

03 Contract Expiration

Termination and Migrate 04

05 Leaving Malaysia

What are EMPLOYER'S responsibilities

Apply for the Tax Clearance Letter (SPC) using form or e-SPC

1 CP22A (Private Sector Employee)

2 CP22B (Public Sector Employee)

3 CP21 (For those who will be leaving Malaysia)

What are EMPLOYEE'S responsibilities

BEFORE RETIREMENT

Submit the complete Income Tax Return Form to the LHDNM branch incharged

AFTER RETIREMENT

Declare income and submit the complete Income Tax Return Form to the LHDNM branch incharged

APPLICATION TO CLOSE INCOME TAX FILE

Requirement:

- Retired and not receiving any taxable income
- About to leave Malaysia
- Not receiving any taxable income
- Attained the age of 55

How:

- Make request in writing with supporting documents to the LHDNM branch which handle your file

WHAT is Tax Clearance Letter (SPC)

Tax Clearance Letter (SPC) is a Settlement Letter issued by LHDNM to the employer to inform the employee's tax liability to allow for final pay / compensation / gratuity and other payments to be made.

Issuance of SPC

Application will be issued within **14 working days** from the date of complete document is received

Taxable Pensions

- Received from unapprove pension scheme
- Receiving more than one pension
- Retired before the compulsory age of retirement

Terms And Conditions For Exempted Pension

Terms	Conditions
Attain the compulsory age of retirement	• 55 years of age or at the compulsory age of retirement under any written law
Due to ill-health	• Approved by medical board
Wound and disability pension	• Specially for armed forces - Injuries / casualties in service - Pension received by widow dependent
Widow's and orphan's pension	• Paid under any approved pension scheme
Political pension	• Attained the age of 55 • Retired due to ill-health

PLEASE NOTE

If the employee chooses **EARLY RETIREMENT** before the compulsory age, the pension received is taxable until the age of 55

PLEASE NOTE

- Employer who failed to inform termination of employee shall be fined not less than RM200 and not more than RM2000 or 6 months imprisonment or both [Section 120(1), Income Tax Act, 1967]

- Employer is reaponsible to pay the outstanding employee's tax. [Seksyen 107(4), Income Tax Act, 1967]

LHDN MALAYSIA

LHDNM/R09/20

PENAMATAN PERKHIDMATAN

Termination Of Services

SIAPAKAH yang layak

01 Persaraan

02 Kematian

03 Tamat Kontrak

04 Dibehentikan kerja dan berhijrah

05 Meninggalkan Malaysia

Apakah tanggungjawab MAJIKAN

Memohon Surat Penyelesaian Cukai (SPC) menggunakan borang atau e-SPC

1 **CP22A** (Pekerja Swasta)

2 **CP22B** (Pekerja Kerajaan)

3 **CP21** (Pekerja yang akan meninggalkan Malaysia)

Apakah tanggungjawab PEKERJA

SEBELUM BERSARA

Menghantar borang yang lengkap ke cawangan LHDNM di mana fail anda dikendalikan

SELEPAS BERSARA

Melapor dan menghantar borang kepada LHDNM sekiranya masih menerima pendapatan lain

PERMOHONAN PENUTUPAN FAIL

Syarat-syarat:

- Telah bersara dan tidak mempunyai pendapatan yang boleh dikenakan cukai
- Akan meninggalkan Malaysia
- Tiada tunggakan cukai
- Umur melebihi 55 tahun

Cara-cara

- Permohonan dibuat secara bertulis dan kemukakan ke cawangan LHDNM berkaitan

APA itu Surat Penyelesaian Cukai (SPC)

Surat Penyelesaian Cukai (SPC) adalah Surat Pelepasan yang dikeluarkan kepada pihak majikan untuk memaklumkan tanggungan cukai pekerja bagi membolehkan bayaran gaji terakhir / pampasan / ganjaran dan lain-lain bayaran dapat dibuat

Pengeluaran SPC

Diproses dalam **tempoh 14 hari bekerja** dari tarikh dokumen yang lengkap diterima

Pencen Yang Dikenakan Cukai

- Daripada tabung pencen yang tidak diluluskan
- Menerima lebih daripada satu pencen
- Bersara pilihan sebelum mencapai umur persaraan wajib

Kelayakan Dan Syarat Pencen Yang Dikecualikan Cukai

Kelayakan	Syarat
Capai umur persaraan wajib	• 55 tahun atau tertakluk kepada undang-undang bertulis
Pencen disebabkan keuzuran / sakit	• Disahkan oleh Lembaga Perubatan
Pencen kecederaan dan cacat anggota	• Khas untuk pasukan keselamatan - Alami kecederaan / kecacatan semasa bertugas - Pencen yang diterima oleh balu / tanggungan
Pencen balu dan anak-anak yatim	• Dibayar oleh mana-mana skim pencen yang diluluskan
Pencen-pencen politik	• Capai umur 55 tahun • Berhenti disebabkan keuzuran

PERHATIAN

Sekiranya pekerja memilih **BERSARA SECARA PILIHAN** sebelum umur wajib bersara, pencen yang diterima adalah dikenakan cukai sehingga mencapai umur 55 tahun

PERHATIAN

- Majikan yang gagal memberitahu penamatan pekerja akan didenda tidak kurang dari RM200 dan tidak melebihi RM2000 atau 6 bulan penjara atau kedua-duanya sekali [Seksyen 120(1),Akta Cukai Pendapatan, 1967]

- Majikan bertanggungjawab membayar semua cukai tertunggak pekerja-pekerja berkenaan. [Seksyen 107(4),Akta Cukai Pendapatan 1967]

Info lanjut: Imbas kod QR
Futher info: Scan QR Code

www.hasil.gov.my

facebook.com/LHDNM | LhdnTube | lhdnm | 03-89111000 | @LHDNMofficial