



31 Disember 2014  
31 December 2014  
P.U. (A) 362

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN DARIPADA SARAAN) (PINDAAN)  
(NO. 2) 2014

*INCOME TAX (DEDUCTION FROM REMUNERATION)  
(AMENDMENT) (NO. 2) RULES 2014*



DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN)  
(PINDAAN) (NO. 2) 2014

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(a) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) (Pindaan) (No. 2) 2014**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Januari 2015.

**Pindaan kaedah 2**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) 1994 [*P.U. (A) 507/1994*], yang disebut "Kaedah-Kaedah ibu" dalam Kaedah-Kaedah ini, dipinda dalam kaedah 2 dengan menggantikan takrif "saraan" dengan takrif yang berikut:

‘ "saraan" ertinya pendapatan berkenaan dengan perolehan atau keuntungan daripada sesuatu pekerjaan sebagaimana yang dinyatakan dalam subseksyen 13(1) Akta;’.

**Pemotongan kaedah 2A**

3. Kaedah-Kaedah ibu dipinda dengan memotong kaedah 2A.

**Pindaan kaedah 3**

4. Kaedah 3 Kaedah-Kaedah ibu dipinda dengan menggantikan nota birai dengan nota birai yang berikut:

"Potongan cukai secara bulanan."

**Pindaan kaedah 10**

5. Subkaedah 10(1) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “ke sepuluh” dengan perkataan “kelima belas”.

**Pindaan kaedah 13**

6. Kaedah 13 Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “ke sepuluh” dengan perkataan “kelima belas”.

**Penggantian Jadual**

7. Kaedah-Kaedah ibu dipinda dengan menggantikan Jadual dengan Jadual yang berikut:

“JADUAL  
[Kaedah 3]

**Tafsiran**

1. Dalam Jadual ini—

“Jadual Potongan Cukai Bulanan” ertinya Jadual Potongan Cukai Bulanan yang dikeluarkan oleh Lembaga Hasil Dalam Negeri Malaysia bagi majikan yang tidak menggunakan Pengiraan Berkomputer;

“Pengiraan Berkomputer” ertinya suatu kaedah yang digunakan oleh majikan untuk menentukan Potongan Cukai Bulanan—

(a) dengan menggunakan sistem yang dibangunkan oleh Lembaga Hasil Dalam Negeri Malaysia; atau

(b) dengan menggunakan sistem pembayaran gaji berkomputer yang disediakan oleh pembekal perisian atau yang dibangunkan atau diubah suai oleh majikan, mengikut spesifikasi yang ditentukan dan disahkan oleh Lembaga Hasil Dalam Negeri Malaysia;

“Potongan Cukai Bulanan” ertinya potongan cukai pendapatan daripada saraan bulanan semasa pekerja mengikut formula yang dinyatakan dalam Jadual ini;

“saraan biasa” ertinya saraan bulanan tetap yang dibayar kepada pekerja sama ada amaun yang dibayar adalah tetap atau berubah-ubah sebagaimana yang dinyatakan dalam kontrak perkhidmatan secara bertulis atau sebaliknya;

“saraan tambahan” ertinya apa-apa bayaran tambahan kepada saraan biasa bulan semasa yang dibayar kepada pekerja sama ada secara sekaligus, berkala, tertunggak atau bayaran yang tidak tetap.

### **Penentuan amaun Potongan Cukai Bulanan**

2. (1) Amaun Potongan Cukai Bulanan ditentukan berdasarkan—

(a) Jadual Potongan Cukai Bulanan; atau

(b) Pengiraan Berkomputer.

(2) Dalam menentukan amaun Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer, majikan hendaklah membenarkan pekerja untuk membuat tuntutan potongan yang dibenarkan dan rebat di bawah Akta tidak kurang daripada dua kali dalam tahun semasa.

(3) Tuntutan di bawah subperenggan (2) hendaklah dibuat dalam borang yang ditetapkan oleh Ketua Pengarah.

### **Kategori pekerja**

3. (1) Bagi maksud menentukan amaun Potongan Cukai Bulanan, pekerja dibahagikan kepada 3 kategori seperti yang berikut:

(a) Kategori 1 – Bujang;

- (b) Kategori 2 – Berkahwin dan suami atau isteri tidak bekerja; dan
- (c) Kategori 3 – Berkahwin dan suami atau isteri bekerja, bercerai atau kematian suami atau isteri, atau bujang yang mempunyai anak angkat.

### **Penentuan amaun Potongan Cukai Bulanan berdasarkan Jadual Potongan Cukai Bulanan**

4. (1) Amaun Potongan Cukai Bulanan berdasarkan Jadual Potongan Cukai Bulanan ditentukan mengikut formula yang berikut:

$$\text{Potongan Cukai Bulanan} = \frac{[(P - M)R + B]}{12}$$

iaitu 
$$P = [(Y - K^*) \times 12] + (\sum Y_{t1} - K_{t1}^{**})^{**} + (Y_t - K_t^{**})^{**} - (D + S + QC)$$

P Jumlah pendapatan yang boleh dikenakan cukai untuk setahun;

Y Saraan biasa kasar bulan semasa;

K Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan Y, tertakluk kepada jumlah amaun yang layak setahun;

$\sum(Y_{t1} - K_{t1})$  Jumlah saraan tambahan bersih terkumpul yang dibayar kepada pekerja dalam tahun semasa, tidak termasuk saraan tambahan bulan semasa;

$Y_{t1}$  Jumlah saraan tambahan kasar terkumpul yang dibayar

kepada pekerja dalam tahun semasa, tidak termasuk saraan tambahan bulan semasa;

$K_{t1}$  Jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan  $Y_{t1}$ , tertakluk kepada jumlah amaun yang layak setahun;

$(Y_t - K_t)$  Saraan tambahan bersih bulan semasa;

$Y_t$  Saraan tambahan kasar bulan semasa;

$K_t$  Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan  $Y_t$ , tertakluk kepada jumlah amaun yang layak setahun;

\* $K + K_t + K_{t1}$  tidak melebihi jumlah amaun yang layak setahun;

\*\* $\sum(Y_{t1} - K_{t1}) + (Y_t - K_t)$  hanya terpakai bagi pengiraan Potongan Cukai Bulanan bagi saraan tambahan;

D Potongan individu;

S Potongan suami atau isteri;

Q Potongan bagi anak yang layak;

C Bilangan anak yang layak;

Nilai D, S dan C ditentukan seperti yang berikut:

(i) Kategori 1 = Bujang:

Nilai D = Potongan individu, S = 0 dan C = 0;

(ii) Kategori 2 = Berkahwin dan suami atau isteri tidak bekerja:

Nilai D = Potongan individu, S = Potongan suami atau isteri dan

C = Bilangan anak yang layak;

(iii) Kategori 3 = Berkahwin dan suami atau isteri bekerja, bercerai atau kematian suami atau isteri, atau bujang yang mempunyai anak angkat:

Nilai D = Potongan individu, S = 0 dan C = Bilangan anak yang layak;

M Amaun pendapatan yang boleh dikenakan cukai yang pertama bagi tiap-tiap banjaran pendapatan yang boleh dikenakan cukai setahun;

R Kadar peratusan cukai;

B Amaun cukai atas M selepas ditolak rebat cukai individu dan suami atau isteri, jika layak.

Setelah nilai P diperoleh, nilai M, R dan B ditentukan berdasarkan Jadual 1 yang nilai B bergantung kepada kategori pekerja.

**Jadual 1 : Nilai P, M, R dan B**

<b>P (RM)</b>	<b>M (RM)</b>	<b>R (%)</b>	<b>B Kategori 1 &amp; 3 (RM)</b>	<b>B Kategori 2 (RM)</b>
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	5	- 250	- 650
35,001 - 50,000	35,000	10	900	900
50,001 - 70,000	50,000	16	2,400	2,400
70,001 - 100,000	70,000	21	5,600	5,600
100,001 - 250,000	100,000	24	11,900	11,900
250,001 - 400,000	250,000	24.5	47,900	47,900
Exceeding 400,000	400,000	25	84,650	84,650

(2) Potongan Cukai Bulanan yang dinyatakan dalam Jadual Potongan Cukai Bulanan hendaklah tertakluk kepada yang berikut:

- (a) perbezaan saraan biasa bersih bulanan dalam banjaran yang sama ialah lima ringgit;
- (b) nilai tertinggi bagi saraan biasa bersih bulanan dalam banjaran yang sama menjadi asas kepada pengiraan;
- (c) amaun Potongan Cukai Bulanan dibundarkan ke atas atau ke bawah kepada gandaan lima sen terhampir; dan
- (d) amaun minimum Potongan Cukai Bulanan ialah satu ringgit.

**Penentuan amaun Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer**

5. (1) Kecuali sebagaimana yang diperuntukkan di bawah subperenggan (2) dan (3), amaun Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer ditentukan mengikut formula yang berikut:

$$\text{Potongan Cukai Bulanan bulan semasa} = \frac{[(P - M) R + B] - (Z + X)}{n + 1}$$

$$\text{Potongan Cukai Bulanan bersih semasa} = \text{Potongan Cukai Bulanan bulan semasa} - \text{zakat bulan semasa}$$

$$\text{iaitu } P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$$



- P Jumlah pendapatan yang boleh dikenakan cukai untuk setahun;
- $\Sigma(Y - K)$  Jumlah saraan biasa bersih dan saraan tambahan bersih terkumpul tahun semasa, yang dibayar kepada pekerja sehingga sebelum bulan semasa, termasuk saraan biasa bersih dan saraan tambahan bersih yang dibayar oleh majikan terdahulu, jika ada;
- Y Jumlah saraan biasa kasar dan saraan tambahan kasar terkumpul tahun semasa, yang dibayar kepada pekerja sehingga sebelum bulan semasa, termasuk saraan biasa kasar dan saraan tambahan kasar yang dibayar oleh majikan terdahulu, jika ada;
- K Jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan Y dan premium insurans nyawa yang dibayar dalam tahun semasa, termasuk premium insurans nyawa yang dituntut di bawah penggajian terdahulu, jika ada, tertakluk kepada jumlah amaun yang layak setahun;
- $Y_1$  Saraan biasa kasar bulan semasa;
- $K_1$  Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan  $Y_1$  dan premium insurans nyawa yang dibayar dalam bulan semasa, tertakluk kepada jumlah amaun yang layak setahun;
- $Y_2$  Anggaran saraan seperti  $Y_1$  bagi bulan berikutnya;

$K_2$  Anggaran baki jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain dan premium insurans nyawa yang dibayar bagi baki bulan yang layak  $[[\text{Jumlah amaun yang layak setahun} - (K + K_1 + K_t)] / n]$  atau  $K_1$ , mengikut mana-mana yang lebih rendah;

$Y_t - K_t$  Saraan tambahan bersih bulan semasa;

$Y_t$  Saraan tambahan kasar bulan semasa;

$K_t$  Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan  $Y_t$ , tertakluk kepada jumlah amaun yang layak setahun;

\* $K + K_1 + K_2 + K_t$  tidak melebihi jumlah amaun yang layak setahun;

\*\* $\sum(Y_t - K_t)$  hanya terpakai bagi pengiraan Potongan Cukai Bulanan bagi saraan tambahan;

$n$  Baki bulan dalam setahun;

$n + 1$  Baki bulan dalam setahun, termasuk bulan semasa;

$D$  Potongan individu;

$S$  Potongan suami atau isteri;

$D_U$  Potongan orang kurang upaya;

$S_U$  Potongan suami atau isteri kurang upaya;

$Q$  Potongan bagi anak yang layak;

$C$  Bilangan anak yang layak;

Nilai  $D$ ,  $S$  dan  $C$  ditentukan seperti yang berikut:

(i) Kategori 1 = Bujang:

Nilai  $D = \text{Potongan individu}$ ,  $S = 0$  dan  $C = 0$ ;

- (ii) Kategori 2 = Berkahwin dan suami atau isteri tidak bekerja:  
 Nilai D = Potongan individu, S = Potongan suami atau isteri dan  
 C = Bilangan anak yang layak;
- (iii) Kategori 3 = Berkahwin dan suami atau isteri bekerja, bercerai atau  
 kematian suami atau isteri, atau bujang yang mempunyai anak  
 angkat:  
 Nilai D = Potongan individu, S = 0 dan C = Bilangan anak yang layak;
- $\sum LP$  Potongan yang dibenarkan terkumpul dalam tahun semasa,  
 termasuk daripada pengajian terdahulu, jika ada;
- $LP_1$  Potongan yang dibenarkan bagi bulan semasa;
- M Amaun pendapatan yang boleh dikenakan cukai yang  
 pertama bagi setiap banjaran pendapatan yang boleh  
 dikenakan cukai setahun;
- R Kadar peratusan cukai;
- B Amaun cukai ke atas M selepas ditolak rebat cukai individu  
 dan suami atau isteri, jika layak;
- Z Zakat terkumpul yang dibayar dalam tahun semasa selain  
 zakat bulan semasa;
- X Potongan Cukai Bulanan terkumpul yang dibayar bagi bulan  
 terdahulu dalam tahun semasa, termasuk bayaran daripada  
 pengajian terdahulu, tetapi tidak termasuk Potongan Cukai  
 Bulanan tambahan yang diminta oleh pekerja dan bayaran  
 ansuran cukai.

(2) Bagi Program Kepulangan Pakar, amaun Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer ditentukan mengikut formula yang berikut:

$$\text{Potongan Cukai Bulanan semasa} = \frac{[(PR - T) - (Z + X)]}{n + 1}$$

$$\text{Potongan Cukai Bulanan bersih} = \text{Potongan Cukai Bulanan bulan semasa} - \text{zakat bulan semasa}$$

$$\text{iaitu } P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + \sum LP + LP_1]$$

P Jumlah pendapatan yang boleh dikenakan cukai untuk setahun;

$\sum(Y - K)$  Jumlah saraan biasa bersih dan saraan tambahan bersih terkumpul tahun semasa, yang dibayar kepada pekerja sehingga sebelum bulan semasa, termasuk saraan biasa bersih dan saraan tambahan bersih yang dibayar oleh majikan terdahulu, jika ada;

Y Jumlah saraan biasa kasar dan saraan tambahan kasar terkumpul tahun semasa, yang dibayar kepada pekerja sehingga sebelum bulan semasa, termasuk saraan biasa kasar dan saraan tambahan kasar yang dibayar oleh majikan terdahulu, jika ada;

K	Jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan Y dan premium insurans nyawa yang dibayar dalam tahun semasa, termasuk premium insurans nyawa yang dituntut di bawah penggajian terdahulu, jika ada, tertakluk kepada jumlah amaun yang layak setahun;
$Y_1$	Saraan biasa kasar bulan semasa;
$K_1$	Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan $Y_1$ dan premium insurans nyawa yang dibayar dalam bulan semasa, tertakluk kepada jumlah amaun yang layak setahun;
$Y_2$	Anggaran saraan seperti $Y_1$ bagi bulan seterusnya;
$K_2$	Anggaran baki jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain dan premium insurans nyawa yang dibayar bagi baki bulan yang layak $[[\text{Jumlah amaun yang layak setahun} - (K + K_1 + K_t)] / n]$ atau $K_1$ , mengikut mana-mana yang lebih rendah;
$Y_t - K_t$	Saraan tambahan bersih bulan semasa;
$Y_t$	Saraan tambahan kasar bulan semasa;
$K_t$	Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan $Y_t$ , tertakluk kepada jumlah amaun yang layak setahun;

\* $K + K_1 + K_2 + K_t$  tidak melebihi jumlah amaun yang layak setahun;

\*\* $\sum(Y_t - K_t)$  hanya terpakai bagi pengiraan Potongan Cukai Bulanan bagi saraan tambahan;

n	Baki bulan dalam setahun;
n + 1	Baki bulan dalam setahun, termasuk bulan semasa;
D	Potongan individu;
S	Potongan suami atau isteri;
$D_U$	Potongan orang kurang upaya;
$S_U$	Potongan suami atau isteri kurang upaya;
Q	Potongan bagi anak yang layak;
C	Bilangan anak yang layak;

Nilai D, S dan C ditentukan seperti yang berikut:

- (i) Kategori 1 = Bujang:  
Nilai D = Potongan individu, S = 0 dan C = 0;
- (ii) Kategori 2 = Berkahwin dan suami atau isteri tidak bekerja:  
Nilai D = Potongan individu, S = Potongan suami atau isteri dan  
C = Bilangan anak yang layak;
- (iii) Kategori 3 = Berkahwin dan suami atau isteri bekerja, bercerai atau kematian suami atau isteri, atau bujang yang mempunyai anak angkat:  
Nilai D = Potongan individu, S = 0 dan C = Bilangan anak yang layak;

$\sum LP$  Potongan yang dibenarkan terkumpul dalam tahun semasa, termasuk daripada penggajian terdahulu, jika ada;

$LP_1$  Potongan yang dibenarkan bagi bulan semasa;

- R Kadar peratusan cukai;
- T Rebat individu atau suami atau isteri, jika ada;
- Z Zakat terkumpul yang dibayar dalam tahun semasa selain zakat bulan semasa;
- X Potongan Cukai Bulanan terkumpul yang dibayar bagi bulan terdahulu dalam tahun semasa, termasuk bayaran daripada pengajian terdahulu, tetapi tidak termasuk Potongan Cukai Bulanan tambahan yang diminta oleh pekerja dan bayaran ansuran cukai.

Setelah nilai P diperoleh, nilai T ditentukan berdasarkan Jadual 2 yang nilai T bergantung kepada jenis kategori pekerja.

**Jadual 2 : Nilai P, R dan T**

<b>P (RM)</b>	<b>R (%)</b>	<b>T Kategori 1 &amp; 3 (RM)</b>	<b>T Kategori 2 (RM)</b>
<b>35,000 dan ke bawah</b>	<b>15</b>	<b>400</b>	<b>800</b>
<b>Melebihi 35,000</b>	<b>15</b>	<b>0</b>	<b>0</b>

(3) Bagi pekerja berpendapatan di wilayah yang ditentukan, amaun Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer ditentukan mengikut formula yang berikut:

Kadar cukai 15% dikenakan ke atas pendapatan pengajian pekerja berpendapatan yang diluluskan, yang bekerja dan tinggal di wilayah yang ditentukan.

Potongan Cukai Bulanan bulan semasa =  $\frac{[PR - (Z + X)]}{n + 1}$

Potongan Cukai Bulanan bersih = Potongan Cukai Bulanan bulan semasa – zakat bulan semasa

iaitu  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$

P Jumlah pendapatan yang boleh dikenakan cukai untuk setahun;

$\sum(Y - K)$  Jumlah saraan biasa bersih dan saraan tambahan bersih terkumpul tahun semasa, yang dibayar kepada pekerja sehingga sebelum bulan semasa, termasuk saraan biasa bersih dan saraan tambahan bersih yang dibayar oleh majikan terdahulu, jika ada;

Y Jumlah saraan biasa kasar dan saraan tambahan kasar terkumpul tahun semasa, yang dibayar kepada pekerja sehingga sebelum bulan semasa, termasuk saraan biasa kasar dan saraan tambahan kasar yang dibayar oleh majikan terdahulu, jika ada;



K	Jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan Y dan premium insurans nyawa yang dibayar dalam tahun semasa, termasuk premium insurans nyawa yang dituntut di bawah penggajian terdahulu, jika ada, tertakluk kepada jumlah amaun yang layak setahun;
$Y_1$	Saraan biasa kasar bulan semasa;
$K_1$	Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan $Y_1$ dan premium insurans nyawa yang dibayar dalam bulan semasa, tertakluk kepada jumlah amaun yang layak setahun;
$Y_2$	Anggaran saraan seperti $Y_1$ bagi bulan berikutnya;
$K_2$	Anggaran baki jumlah caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain dan premium insurans nyawa yang dibayar bagi baki bulan yang layak $[[\text{Jumlah amaun yang layak setahun} - (K + K_1 + K_t)] / n]$ atau $K_1$ , mengikut mana-mana yang lebih rendah;
$Y_t - K_t$	Saraan tambahan bersih bulan semasa;
$Y_t$	Saraan tambahan kasar bulan semasa;
$K_t$	Caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain yang dibayar berkenaan dengan $Y_t$ , tertakluk kepada jumlah amaun yang layak setahun;

\* $K + K_1 + K_2 + K_t$  tidak melebihi jumlah amaun yang layak setahun;

\*\* $\sum(Y_t - K_t)$  terpakai hanya semasa pengiraan Potongan Cukai Bulanan bagi saraan tambahan;

n	Baki bulan dalam setahun;
n + 1	Baki bulan dalam setahun, termasuk bulan semasa;
D	Potongan individu;
S	Potongan suami atau isteri;
$D_U$	Potongan orang kurang upaya;
$S_U$	Potongan suami atau isteri kurang upaya;
Q	Potongan bagi anak yang layak;
C	Bilangan anak yang layak;

Nilai D, S dan C ditentukan seperti yang berikut:

- (i) Kategori 1 = Bujang:  
Nilai D = Potongan individu, S = 0 dan C = 0;
- (ii) Kategori 2 = Berkahwin dan suami atau isteri tidak bekerja:  
Nilai D = Potongan individu, S = Potongan suami atau isteri dan C = Bilangan anak yang layak;
- (iii) Kategori 3 = Berkahwin dan suami atau isteri bekerja, bercerai atau kematian suami atau isteri, atau bujang yang mempunyai anak angkat:  
Nilai D = Potongan individu, S = 0 dan C = Bilangan anak yang layak;
- $\sum LP$  Potongan yang dibenarkan terkumpul dalam tahun semasa, termasuk daripada pengajian terdahulu, jika ada;

LP <sub>1</sub>	Potongan yang dibenarkan bagi bulan semasa;
R	Kadar peratusan cukai;
Z	Zakat terkumpul yang dibayar dalam tahun semasa selain zakat bulan semasa;
X	Potongan Cukai Bulanan terkumpul yang dibayar bagi bulan terdahulu dalam tahun semasa, termasuk bayaran daripada penggajian terdahulu, tetapi tidak termasuk Potongan Cukai Bulanan tambahan yang diminta oleh pekerja dan bayaran ansuran cukai.

**Penentuan amaun Potongan Cukai Bulanan bagi saraan tambahan**

6. (1) Amaun Potongan Cukai Bulanan bagi saraan tambahan berdasarkan Jadual Potongan Cukai Bulanan ditentukan mengikut formula yang berikut:

(a) Langkah 1 – Tentukan Potongan Cukai Bulanan atas saraan biasa bersih setahun.

[A] Tentukan kategori pekerja.

[B] Tentukan saraan biasa bersih = Saraan biasa kasar – caruman Kumpulan Wang Simpanan Pekerja atau skim diluluskan yang lain tertakluk kepada jumlah amaun yang layak setahun.

[C] Berdasarkan saraan biasa bersih yang ditentukan dalam Langkah [B], rujuk Jadual Potongan Cukai Bulanan untuk menentukan Potongan Cukai Bulanan bulan semasa.

[D] Tentukan Potongan Cukai Bulanan bersih bulan semasa  
= Potongan Cukai Bulanan bulan semasa (Langkah [C]) –  
zakat bulan semasa, jika ada.

[E] Tentukan jumlah Potongan Cukai Bulanan setahun  
=  $X + [\text{Langkah [C]} \times (n + 1)]$   
X ialah Potongan Cukai Bulanan terkumpul yang telah  
dibayar;  
 $n + 1$  ialah baki bulan dalam setahun, termasuk bulan  
semasa.

(b) Langkah 2 – Tentukan pendapatan yang boleh dikenakan cukai  
setahun, termasuk saraan tambahan bulan semasa.

[A] Tentukan kategori pekerja.

[B] Tentukan pendapatan yang boleh dikenakan cukai  
setahun mengikut formula yang dinyatakan dalam  
subperenggan 4(1), iaitu  $P = [(Y - K) \times 12] + [\sum(Y_{t1} - K_{t1})] + (Y_t - K_t) - (D + S + QC)$ .

(c) Langkah 3 – Tentukan jumlah cukai setahun.

Jumlah cukai setahun =  $(P - M) R + B$ ;

Nilai P ditentukan berdasarkan Langkah 2[B];

Nilai M, R dan B ditentukan berdasarkan Jadual 1.

(d) Langkah 4 – Tentukan Potongan Cukai Bulanan bagi saraan  
tambahan bulan semasa.

Potongan Cukai = Jumlah cukai setahun (Langkah 3) – Jumlah  
Potongan Cukai Bulanan setahun (Langkah 1[E]) +

Bulanan zakat yang telah dibayar  
saraan  
tambahan  
bulan  
semasa

(e) Langkah 5 – Tentukan Potongan Cukai Bulanan bulan semasa yang perlu dibayar.

Potongan Cukai Bulanan bulan semasa yang perlu dibayar = Potongan Cukai Bulanan bersih (Langkah 1[D]) + Potongan Cukai Bulanan saraan tambahan bulan semasa (Langkah 4)

(2) Amaun Potongan Cukai Bulanan bagi saraan tambahan berdasarkan Pengiraan Berkomputer ditentukan mengikut formula yang berikut:

(a) Langkah 1 – Tentukan Potongan Cukai Bulanan atas saraan bersih setahun, tidak termasuk saraan tambahan bulan semasa.

[A] Tentukan kategori pekerja.

[B] Tentukan pendapatan yang boleh dikenakan cukai setahun, tidak termasuk saraan tambahan bulan semasa, mengikut formula yang dinyatakan dalam subperenggan 5(1), iaitu  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$ .

[C] Tentukan Potongan Cukai Bulanan bagi saraan biasa

bersih bulan semasa mengikut formula yang dinyatakan dalam subperenggan 5(1) = 
$$\frac{[(P - M) R + B] - (Z + X)}{n + 1}$$

Setelah nilai P pada Langkah [B] ditentukan, nilai M, R dan B ditentukan berdasarkan Jadual 1.

[D] Tentukan Potongan Cukai Bulanan bersih = Potongan Cukai Bulanan bagi saraan biasa bersih bulan semasa (Langkah [C]) – zakat bulan semasa.

[E] Tentukan jumlah Potongan Cukai Bulanan setahun =  $X + [\text{Langkah [C]} \times (n + 1)]$   
X ialah Potongan Cukai Bulanan terkumpul yang telah dibayar;  
n + 1 ialah baki bulan dalam setahun, termasuk bulan semasa.

(b) Langkah 2 – Tentukan pendapatan yang boleh dikenakan cukai setahun, termasuk saraan tambahan bulan semasa.

[A] Tentukan kategori pekerja.

[B] Tentukan pendapatan yang boleh dikenakan cukai setahun mengikut formula yang dinyatakan dalam subperenggan 5(1), iaitu  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$ .

(c) Langkah 3 – Tentukan jumlah cukai setahun.

Jumlah cukai setahun =  $(P - M) R + B$ ;

Nilai P ditentukan berdasarkan Langkah 2[B];

Nilai M, R dan B ditentukan berdasarkan Jadual 1.

(d) Langkah 4 – Tentukan Potongan Cukai Bulanan bagi saraan tambahan bulan semasa.

Potongan Cukai Bulanan bagi saraan tambahan bulan semasa = Jumlah cukai setahun (Langkah 3) - Jumlah Potongan Cukai Bulanan setahun (Langkah 1[E]) + zakat yang telah dibayar

(e) Langkah 5 – Tentukan Potongan Cukai Bulanan bulan semasa yang perlu dibayar.

Potongan Cukai Bulanan bulan semasa yang perlu dibayar = Potongan Cukai Bulanan bersih (Langkah 1[D]) + Potongan Cukai Bulanan saraan tambahan bulan semasa (Langkah 4)

(3) Amaun Potongan Cukai Bulanan bagi saraan tambahan berdasarkan Pengiraan Berkomputer hendaklah tertakluk kepada yang berikut:

- (a) pengiraan terhadap kepada dua titik perpuluhan sahaja dan abaikan angka yang berikutnya;
- (b) nilai Potongan Cukai Bulanan dibundarkan kepada nilai lima sen terhampir seperti yang berikut:
  - (i) satu, dua, tiga dan empat sen dibundarkan kepada lima sen; dan
  - (ii) enam, tujuh, lapan dan sembilan sen dibundarkan kepada sepuluh sen;
- (c) sekiranya amaun Potongan Cukai Bulanan atau Potongan Cukai Bulanan sebelum potongan zakat adalah kurang daripada sepuluh ringgit, majikan tidak dikehendaki untuk membuat Potongan Cukai Bulanan; dan
- (d) sekiranya amaun Potongan Cukai Bulanan selepas potongan zakat adalah kurang daripada sepuluh ringgit, majikan dikehendaki untuk membuat Potongan Cukai Bulanan.

**Penentuan amaun Potongan Cukai Bulanan bagi saraan tambahan tahun kebelakangan selain fi pengarah dan bonus**

7. Amaun Potongan Cukai Bulanan bagi saraan tambahan tahun kebelakangan selain fi pengarah dan bonus ditentukan seperti yang berikut:

- (a) sekiranya saraan tambahan selepas tahun 2008 diterima dalam tahun semasa—
  - (i) bagi Jadual Potongan Cukai Bulanan bagi tahun yang berkenaan, pengiraan Potongan Cukai Bulanan bagi Langkah 1 dalam formula saraan tambahan hendaklah berdasarkan kepada saraan biasa bagi



bulan Disember atau bulan terakhir penggajian bagi tahun itu dengan menggunakan Jadual Potongan Cukai Bulanan yang terpakai bagi tahun itu; atau

(ii) bagi Pengiraan Berkomputer, pengiraan Potongan Cukai Bulanan hendaklah mengambil kira jumlah saraan, potongan, rebat dan Potongan Cukai Bulanan bagi tahun yang berkenaan.

(b) sekiranya saraan tambahan sebelum tahun 2009 diterima dalam tahun semasa, pengiraan Potongan Cukai Bulanan hendaklah mengikut kaedah dan Jadual Potongan Cukai Bulanan yang terpakai bagi tahun yang berkenaan.”.

Dibuat 31 Disember 2014

[Perb.CR(8.09)681/2-61(SJ.12)]LD.8(SK.14;LHDN.01/12.5/353/61/3-39)/Klt.3;

PN(PU2)80/LXXV]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Menteri Kewangan Kedua*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FROM REMUNERATION) (AMENDMENT)  
(NO. 2) RULES 2014

IN exercise of the powers conferred by paragraph 154(1)(a) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

**Citation and commencement**

1. (1) These rules may be cited as the **Income Tax (Deduction from Remuneration) (Amendment) (No. 2) Rules 2014**.

(2) These Rules come into operation on 1 January 2015.

**Amendment of rule 2**

2. The Income Tax (Deduction from Remuneration) Rules 1994 [*P.U. (A) 507/1994*], which in these Rules are referred to as the “principal Rules”, are amended in rule 2 by substituting for the definition of “remuneration” the following definition:

‘ “remuneration” means income in respect of gains or profits from an employment as specified under subsection 13(1) of the Act;’

**Deletion of rule 2A**

3. The principal Rules are amended by deleting rule 2A.

**Amendment of rule 3**

4. Rule 3 of the principal Rules is amended by substituting for the marginal note the following marginal note:

“Monthly tax deduction.”.

**Amendment of rule 10**

5. Subrule 10(1) of the principal Rules is amended by substituting for the words “10th” the words “15th”.

**Amendment of rule 13**

6. Rule 13 of the principal Rules is amended by substituting for the words “10th” the words “15th”.

**Substitution of Schedule**

7. The principal Rules are amended by substituting for the Schedule the following Schedule:

“SCHEDULE  
[Rule 3]

**Interpretation**

1. In this Schedule—

“Table of Monthly Tax Deduction” means the Table of Monthly Tax Deduction issued by the Inland Revenue Board of Malaysia for employers who do not use Computerised Calculation;

“Computerised Calculation” means a method used by an employer to determine Monthly Tax Deduction—

(a) by using a system which is developed by the Inland Revenue Board of Malaysia; or

(b) by using a computerised payroll system which is provided by a software provider or developed or modified by the employer, in accordance with the specifications determined and verified by the Inland Revenue Board of Malaysia;

“Monthly Tax Deduction” means an income tax deduction from employee’s current monthly remuneration in accordance with the formula specified in this Schedule;

“normal remuneration” means fixed monthly remuneration paid to the employee whether the amount paid is fixed or variable as specified in the contract of service in writing or otherwise;

“additional remuneration” means any additional payment to the normal remuneration for the current month paid to an employee whether in one lump sum, periodical, in arrears or non-fixed payment.

**Determination of amount of Monthly Tax Deduction**

2. (1) The amount of Monthly Tax Deduction is determined based on—

(a) Table of Monthly Tax Deduction; or

(b) Computerised Calculation.

(2) In determining the amount of Monthly Tax Deduction based on Computerised Calculation, the employer shall allow the employee to claim allowable deductions and rebates under the Act not less than twice in the current year.

(3) The claim under subparagraph (2) shall be made in the form prescribed by the Director General.

**Category of employee**

3. (1) For the purpose of the determining the amount of Monthly Tax Deduction, the employees are divided into three categories as follows:

(a) Category 1 - Single;

- (b) Category 2 - Married and husband or wife is not working; and
- (c) Category 3 - Married and husband or wife is working, divorced or widowed, or single with adopted child.

### **Determination of amount of Monthly Tax Deduction based on Table of Monthly Tax Deduction**

4. (1) The amount of Monthly Tax Deduction based on the Table of Monthly Tax Deduction is determined in accordance with the following formula:

$$\text{Monthly Tax Deduction} = \frac{[(P - M) R + B]}{12}$$

where  $P = [(Y - K^*) \times 12] + (\sum Y_{t1} - K_{t1}^*)^{**} + (Y_t - K_t^*)^{**} - (D + S + QC)$

P Total chargeable income for a year;

Y Gross normal remuneration for the current month;

K Contribution to Employees Provident Fund or other approved scheme paid in respect of Y, subject to the total qualifying amount per year;

$\sum(Y_{t1} - K_{t1})$  Total accumulated net additional remuneration paid to the employee for the current year, not including additional remuneration for the current month;

$Y_{t1}$  Total accumulated gross additional remuneration paid to the employee in the current year, not including additional remuneration for the current month;

$K_{t1}$  Total contribution to Employees Provident Fund or other approved scheme paid in respect of  $Y_{t1}$ , subject to the total qualifying amount per year;

$(Y_t - K_t)$  Net additional remuneration for the current month;

$Y_t$  Gross additional remuneration for the current month;

$K_t$  Contribution for Employees Provident Fund or other approved scheme paid in respect of  $Y_t$ , subject to the total qualifying amount per year;

\* $K + K_t + K_{t1}$  not exceeding the total qualifying amount per year;

\*\* $(\sum Y_{t1} - K_{t1}) + (Y_t - K_t)$  only applies to calculation of Monthly Tax Deduction for additional remuneration;

D Deduction for individual;

S Deduction for husband or wife;

Q Deduction for qualifying children;

C Number of qualifying children;

Value of D, S and C are determined as follows:

(i) Category 1 = Single:

Value of D = Deduction for individual, S = 0 and C = 0;

(ii) Category 2 = Married and husband or wife is not working:

Value of D = Deduction for individual, S = Deduction for husband or wife and C = Number of qualifying children;

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

Value of D = Deduction for individual, S = 0 and C = Number of qualifying children;

M Amount of the first chargeable income for every range of chargeable income for a year;

R Percentage of tax rates;

B Amount of tax on M after deduction of tax rebate for individual and husband or wife, if qualified.

Upon getting the value of P, the value of M, R and B are determined based on Table 1 where the value of B depends on the category of employee.

**Table 1 : Value of P, M, R and B**

<b>P (RM)</b>	<b>M (RM)</b>	<b>R (%)</b>	<b>B Category 1 &amp; 3 (RM)</b>	<b>B Category 2 (RM)</b>
<b>5,001 - 20,000</b>	<b>5,000</b>	<b>1</b>	<b>- 400</b>	<b>- 800</b>
<b>20,001 - 35,000</b>	<b>20,000</b>	<b>5</b>	<b>- 250</b>	<b>- 650</b>
<b>35,001 - 50,000</b>	<b>35,000</b>	<b>10</b>	<b>900</b>	<b>900</b>
<b>50,001 - 70,000</b>	<b>50,000</b>	<b>16</b>	<b>2,400</b>	<b>2,400</b>
<b>70,001 - 100,000</b>	<b>70,000</b>	<b>21</b>	<b>5,600</b>	<b>5,600</b>
<b>100,001 - 250,000</b>	<b>100,000</b>	<b>24</b>	<b>11,900</b>	<b>11,900</b>
<b>250,001 - 400,000</b>	<b>250,000</b>	<b>24.5</b>	<b>47,900</b>	<b>47,900</b>
<b>Exceeding 400,000</b>	<b>400,000</b>	<b>25</b>	<b>84,650</b>	<b>84,650</b>

(2) The Monthly Tax Deduction specified in the Table of Monthly Tax Deduction shall be subject to the followings:

- (a) the difference of the monthly net normal remuneration in the same range is five ringgit;
- (b) the highest value of the monthly net normal remuneration in the same range shall be the basis for calculation;
- (c) the amount of Monthly Tax Deduction is rounded upwards or downwards to the nearest multiple of five cents; and
- (d) the minimum amount of Monthly Tax Deduction is one ringgit.

#### **Determination of amount of Monthly Tax Deduction based on Computerised Calculation**

5. (1) Except as provided under subparagraphs (2) and (3), the determination of amount of Monthly Tax Deduction based on Computerised Calculation is determined in accordance with the following formula:

$$\text{Monthly Tax Deduction for the current month} = \frac{[(P - M) R + B] - (Z + X)}{n + 1}$$

for the  
current  
month

$$\text{Net Monthly Tax Deduction} = \text{Monthly Tax Deduction for the current month} - \text{zakat for the current month}$$



where  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$

P Total chargeable income for a year;

$\sum(Y - K)$  Total accumulated net normal remuneration and net additional remuneration for the current year, paid to an employee prior to the current month, including net normal remuneration and net additional remuneration paid by previous employer, if any;

Y Total accumulated gross normal remuneration and gross additional remuneration for the current year, paid to an employee prior to the current month, including gross normal remuneration and gross additional remuneration paid by previous employer, if any;

K Total contribution to Employees Provident Fund or other approved scheme paid in respect of Y and life insurance premium paid in the current year, including life insurance premium claimed under previous employment, if any, subject to the total qualifying amount per year;

$Y_1$  Gross normal remuneration for the current month;

$K_1$  Contribution to Employees Provident Fund or other approved scheme paid in respect of  $Y_1$  and life insurance premium paid in the current month, subject to the total qualifying amount per year;

$Y_2$  Estimated remuneration as  $Y_1$  for the subsequent months;

$K_2$  Estimated balance of total contribution to Employees Provident Fund or other approved scheme and life insurance premium paid for the balance of qualifying months  $[[\text{Total qualifying amount per year} - (K + K_1 + K_t)] / n]$  or  $K_1$ , whichever is lower;

$Y_t - K_t$  Net additional remuneration for the current month;

$Y_t$  Gross additional remuneration for the current month;

$K_t$  Contribution to Employees Provident Fund or other approved scheme paid in respect of  $Y_t$ , subject to the total qualifying amount per year;

\*  $K + K_1 + K_2 + K_t$  not exceeding the total qualifying amount per year;

\*\* $\sum(Y_t - K_t)$  only applies to calculation of Monthly Tax Deduction for additional remuneration;

$n$  Balance of month in a year;

$n + 1$  Balance of month in a year, including current month;

$D$  Deduction for individual;

$S$  Deduction for husband or wife;

$D_U$  Deduction for disabled person;

$S_U$  Deduction for disabled husband or wife;

$Q$  Deduction for qualifying children;

$C$  Number of qualifying children;

Value of  $D$ ,  $S$  and  $C$  are determined as follows:

(i) Category 1 = Single:

Value of  $D$  = Deduction for individual,  $S = 0$  and  $C = 0$ ;

- (ii) Category 2 = Married and husband or wife is not working:  
 Value of D = Deduction for individual, S = Deduction for husband or wife and C = Number of qualifying children;
- (iii) Category 3 = Married and husband or wife is working, divorced or widowed, or single with adopted child:  
 Value of D = Deduction for individual, S = 0 and C = Number of qualifying children;
- $\sum LP$  Accumulated allowable deductions in the current year, including from previous employment, if any;
- $LP_1$  Allowable deductions for the current month;
- M Amount of the first chargeable income for every range of chargeable income a year;
- R Percentage of tax rates;
- B Amount of tax on M after deduction of tax rebate for individual and husband or wife, if qualified;
- Z Accumulated *zakat* paid in the current year other than *zakat* for the current month;
- X Accumulated Monthly Tax Deduction paid for the previous month in the current year, including payment from previous employment, but shall not include additional Monthly Tax Deduction requested by the employee and payment of tax installment.

(2) For the Returning Expert Programme, the amount of Monthly Tax Deduction based on Computerised Calculation is determined in accordance with the following formula:

$$\text{Monthly Tax Deduction for the current month} = \frac{[(PR - T) - (Z + X)]}{n + 1}$$

Net Monthly Tax Deduction = Monthly Tax Deduction for the current month - *zakat* for the current month

where  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + \sum LP + LP_1]$

P Total chargeable income for a year;

$\sum (Y - K)$  Total accumulated net normal remuneration and net additional remuneration for the current year, paid to an employee prior to the current month, including net normal remuneration and net additional remuneration paid by previous employer, if any;

Y Total accumulated gross normal remuneration and gross additional remuneration for the current year, paid to an employee prior to the current month, including gross normal remuneration and gross additional remuneration paid by previous employer, if any;

K	Total contribution to Employees Provident Fund or other approved scheme paid in respect of Y and life insurance premium paid in the current year, including life insurance premium claimed under previous employment, if any, subject to the total qualifying amount per year;
$Y_1$	Gross normal remuneration for the current month;
$K_1$	Contribution to Employees Provident Fund or other approved scheme paid in respect of $Y_1$ and life insurance premium paid in the current month, subject to the total qualifying amount per year;
$Y_2$	Estimated remuneration as $Y_1$ for the subsequent months;
$K_2$	Estimated balance of total contribution to Employees Provident Fund or other approved scheme and life insurance premium paid for the balance of the qualifying months $[[\text{Total qualifying amount per year} - (K + K_1 + K_t)] / n]$ or $K_1$ , whichever is lower;
$Y_t - K_t$	Net additional remuneration for the current month;
$Y_t$	Gross additional remuneration for the current month;
$K_t$	Contribution to Employees Provident Fund or other approved scheme paid in respect of $Y_t$ , subject to the total qualifying amount per year;

\* $K + K_1 + K_2 + K_t$  not exceeding total qualifying amount per year;

\*\* $\sum(Y_t - K_t)$  only applies to calculation of Monthly Tax Deduction for additional remuneration;

n	Balance of month in a year;
n + 1	Balance of month in a year, including current month;
D	Deduction for individual;
S	Deduction for husband or wife;
D <sub>U</sub>	Deduction for disabled person;
S <sub>U</sub>	Deduction for disabled husband or wife;
Q	Deduction for qualifying children;
C	Number of qualifying children;

Value of D, S and C are determined as follows:

(i) Category 1= Single:

Value of D = Deduction for individual, S = 0 and C = 0;

(ii) Category 2 = Married and husband or wife is not working:

Value of D = Deduction for individual, S = Deduction for husband or wife and C = Number of qualifying children;

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

Value of D = Deduction for individual, S = 0 and C = Number of qualifying children;

$\sum LP$  Accumulated allowable deductions in the current year, including from previous employment, if any;

LP<sub>1</sub> Allowable deductions for the current month;

R Percentage of tax rates;

- T Individual or husband or wife rebate, if any;
- Z Accumulated *zakat* paid in the current year other than *zakat* for the current month;
- X Accumulated Monthly Tax Deduction paid for the previous month in the current year, including payment from previous employment, but shall not include additional Monthly Tax Deduction requested by the employee and payment of tax installment.

Upon getting the value of P, the value of T is determined based on Table 2 where the value of T depends on the category of employee.

**Table 2 : Value of P, R and T**

<b>P (RM)</b>	<b>R (%)</b>	<b>T Category 1 &amp; 3 (RM)</b>	<b>T Category 2 (RM)</b>
<b>35,000 and below</b>	<b>15</b>	<b>400</b>	<b>800</b>
<b>Exceeding 35,000</b>	<b>15</b>	<b>0</b>	<b>0</b>

(3) For the knowledge worker in a specified region, amount of Monthly Tax Deduction based on Computerised Calculation is determined in accordance with the following formula:

Tax rate at 15% is charged on the employment income of an approved knowledge worker, who is working and residing in a specified region.

Monthly Tax Deduction for current month =  $\frac{[PR - (Z + X)]}{n + 1}$

Net Monthly Tax Deduction = Monthly Tax Deduction for the current month - *zakat* for the current month

where  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^{**}) - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$

P Total chargeable income for a year;

$\sum(Y - K)$  Total accumulated net normal remuneration and net additional remuneration for the current year, paid to an employee prior to the current month, including net normal remuneration and net additional remuneration paid by previous employer, if any;

Y Total accumulated gross normal remuneration and gross additional remuneration for the current year, paid to an employee prior to the current month, including gross normal remuneration and gross additional remuneration paid by previous employer, if any;

K Total contribution to Employees Provident Fund or other approved scheme paid in respect of Y and life insurance premium paid in the current year, including life insurance premium claimed under previous employment, if any,



subject to the total qualifying amount per year;

- $Y_1$  Gross normal remuneration for the current month;
- $K_1$  Contribution to Employees Provident Fund or other approved scheme paid in respect of  $Y_1$  and life insurance premium paid in the current month, subject to the total qualifying amount per year;
- $Y_2$  Estimated remuneration as  $Y_1$  for the subsequent months;
- $K_2$  Estimated balance of total contribution to Employees Provident Fund or other approved scheme and life insurance premium paid for the balance of qualifying months  $[[\text{Total qualifying amount per year} - (K + K_1 + K_t)] / n]$  or  $K_1$ , whichever is lower;
- $Y_t - K_t$  Net additional remuneration for the current month;
- $Y_t$  Gross additional remuneration for the current month;
- $K_t$  Contribution to Employees Provident Fund or other approved scheme paid in respect of  $Y_t$ , subject to the total qualifying amount per year;

\* $K + K_1 + K_2 + K_t$  not exceeding the total qualifying amount per year;

\*\* $\sum(Y_t - K_t)$  only applies to calculation of Monthly Tax Deduction for additional remuneration;

$n$  Balance of month in a year;

$n + 1$  Balance of month in a year, including current month;

D	Deduction for individual;
S	Deduction for husband or wife;
D <sub>U</sub>	Deduction for disabled person;
S <sub>U</sub>	Deduction for disabled husband or wife;
Q	Deduction for qualifying children;
C	Number of qualifying children;

Value of D, S and C are determined as follows:

- (i) Category 1= Single:  
Value of D = Deduction for individual, S = 0 and C = 0;
- (ii) Category 2 = Married and husband or wife is not working:  
Value of D = Deduction for individual, S = Deduction for husband or wife and C = Number of qualifying children;
- (iii) Category 3 = Married and husband or wife is working, divorced or widowed, or single with adopted child:  
Value of D = Deduction for individual, S = 0 and C = Number of qualifying children;
- $\sum LP$  Accumulated allowable deductions in the current year, including from previous employment, if any;
- LP<sub>1</sub> Allowable deductions for the current month;
- R Percentage of tax rates;
- Z Accumulated *zakat* paid in the current year other than *zakat* for the current month;

- X Accumulated Monthly Tax Deduction paid for the previous month in the current year, including payment from previous employment, but shall not include additional Monthly Tax Deduction requested by the employee and payment of tax installment.

**Determination of amount of Monthly Tax Deduction for additional remuneration**

6. (1) The amount of Monthly Tax Deduction for additional remuneration based on Table of Monthly Tax Deductions is determined in accordance with the following formula:

- (a) Step 1 – Determine the Monthly Tax Deduction on net normal remuneration for a year.
- [A] Determine the category of the employee.
- [B] Determine the net normal remuneration = Gross normal remuneration – Contribution to Employees Provident Fund or other approved scheme subject to the total qualifying amount per year.
- [C] Based on the net normal remuneration determined in Step [B], refer to the Table of Monthly Tax Deduction to determine the Monthly Tax Deduction for the current month.
- [D] Determine the net Monthly Tax Deduction for the current month = Monthly Tax Deduction for the current month (Step [C]) – *zakat* for the current month, if any.
- [E] Determine the total Monthly Tax Deduction for a year  
= X + [Step [C] x (n + 1)]

X is the accumulated Monthly Tax Deduction which has been paid;

n + 1 is the balance of month in a year, including the current month.

(b) Step 2 – Determine the chargeable income for a year, including the additional remuneration for the current month.

[A] Determine the category of the employee.

[B] Determine the chargeable income for a year in accordance with the formula specified in subparagraph 4(1), where  $P = [(Y - K) \times 12] + [\sum(Y_{t1} - K_{t1})] + (Y_t - K_t) - (D + S + QC)$

(c) Step 3 – Determine the total tax for a year.

Total tax for a year =  $(P - M) R + B$ ;

Value of P is determined based on Step 2[B];

Value of M, R and B are determined based on Table 1.

(d) Step 4 – Determine the Monthly Tax Deduction for additional remuneration for the current month.

Monthly Tax Deduction for additional remuneration for the current month = Total tax for a year (Step 3) – total Monthly Tax Deduction for a year (Step 1[E]) + *zakat* which has been paid

- (e) Step 5 – Determine the Monthly Tax Deduction for the current month which shall be paid.

Monthly Tax Deduction for the current month which shall be paid = Net Monthly Tax Deduction (Step 1[D]) + Monthly Tax Deduction for additional remuneration for the current month (Step 4)

(2) The amount of Monthly Tax Deduction for additional remuneration based on Computerised Calculation is determined in accordance with the following formula:

- (a) Step 1 – Determine the Monthly Tax Deduction on net remuneration for a year, not including additional remuneration for the current month.

[A] Determine the category of the employee.

[B] Determine the chargeable income for a year, not including additional remuneration for the current month, in accordance with the formula specified in subparagraph 5(1), where  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)^{**}] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$

[C] Determine the Monthly Tax Deduction for net normal remuneration for the current month in accordance with the formula specified in subparagraph 5(1) =  $\frac{[(P - M) R + B] - (Z + X)}{n + 1}$

n + 1

Upon the value of P being determined, the value of M, R

and B are determined based on Table 1.

[D] Determine the net Monthly Tax Deduction = Monthly Tax Deduction for net normal remuneration for the current month (Step [C]) – *zakat* for the current month.

[E] Determine the total Monthly Tax Deduction for a year  
 = X + [Step [C] x (n + 1)]  
 X is the accumulated Monthly Tax Deduction which has been paid;  
 n + 1 is the balance of month in a year, including the current month.

(b) Step 2 – Determine the chargeable income for a year, including additional remuneration for the current month.

[A] Determine the category of the employee.

[B] Determine the chargeable income for a year in accordance with the formula specified in subparagraph 5(1), where  $P = [\sum(Y - K^*) + (Y_1 - K_1^*) + [(Y_2 - K_2^*) n] + (Y_t - K_t^*)] - [D + S + D_U + S_U + QC + (\sum LP + LP_1)]$

(c) Step 3 – Determine the total tax for a year.

Total tax for a year = (P – M) R + B;

Value of P is determined based on Step 2[B];

Value of M, R and B are determined based on Table 1.

- (d) Step 4 – Determine the Monthly Tax Deduction for additional remuneration for the current month.

Monthly Tax Deduction for additional remuneration for the current month = Total tax for a year (Step 3) – total Monthly Tax Deduction for a year (Step 1[E]) + *zakat* which has been paid

- (e) Step 5 – Determine the Monthly Tax Deduction for the current month which shall be paid.

Monthly Tax Deduction for the current month which shall be paid = Net Monthly Tax Deduction (Step 1[D]) + Monthly Tax Deduction for additional remuneration for the current month (Step 4)

(3) Monthly Tax Deduction for additional remuneration based on Computerised Calculation shall be subject to the followings:

- (a) calculations is limited to two decimal points only and omit the subsequent figures;
- (b) the amount of Monthly Tax Deduction to be rounded up to the nearest five cents as follows:

- (i) one, two, three and four cents to be rounded up to five cents; and
- (ii) six, seven, eight and nine cents to be rounded up to ten cents;
- (c) if the amount of Monthly Tax Deduction or Monthly Tax Deduction before deduction for *zakat* is less than ten ringgit, the employer is not required to make the Monthly Tax Deduction; and
- (d) if the amount of Monthly Tax Deduction after deduction for *zakat* is less than ten ringgit, the employer is required to make the Monthly Tax Deduction.

**Determination of amount of Monthly Tax Deduction for additional remuneration of previous years other than director's fee and bonus**

7. The amount of Monthly Tax Deduction for additional remuneration of previous years other than director's fee and bonus is determined as follows:

- (a) if additional remuneration after the year 2008 is received in the current year—
  - (i) for the Table of Monthly Tax Deduction for the relevant year, the Monthly Tax Deduction calculation for Step 1 in the additional remuneration formula shall be based on the normal remuneration for the month of December or the last month of employment for that year by using the Table of Monthly Tax Deductions applicable for that year; or
  - (ii) for the Computerised Calculation, the Monthly Tax Deduction calculation shall take into account the total remuneration,



deductions, rebate and Monthly Tax Deduction for the relevant year.

- (b) if additional remuneration before the year 2009 is received in the current year, the calculation of Monthly Tax Deduction shall be in accordance with the method and Table of Monthly Tax Deduction applicable for the relevant year.”.

Made 31 December 2014

[Perb.CR(8.09)681/2-61(S).12)JLD.8(SK.14;LHDN.01/12.5/353/61/3-39)/Klt.3;  
PN(PU2)80/LXXV]

DATO'SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Second Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]*