

PCB:

Employers' Tax

Compliance & Calculation

Dive into key topics such as payroll compliance, Form E & EA submissions, tax-efficient remuneration, and employer contributions (EPF, SOCSO, EIS). Ensure your business stays compliant with the Income Tax Act 1967 and related LHDN regulations with confidence!

Claim your **RM100 TNG**
reload pin at
registration desk

Fee: RM1,180
(Inclusive of SST)

- ✓ **Master payroll tax calculations**
- ✓ **Streamline reporting procedures**
- ✓ **Devise effective tax planning strategies**

 **Zenith Corporate Park,
Kelana Jaya**

17 APRIL 2025



COURSE OUTLINE

Module 1: Understanding Employer's Tax Responsibilities in Malaysia

Overview of Employer's Tax Obligations

- Legal framework: Income Tax Act 1967, Employment Act, EPF, SOCSO, EIS
- Role of employers in tax compliance
- Common tax compliance mistakes and their consequences

Potongan Cukai Bulanan (PCB) – What Employers Must Know

- Purpose of PCB (Monthly Tax Deduction) and its impact on employees
- Employer vs. employee responsibilities in tax payments
- Differences between PCB, CP38 (Additional Tax Deductions), and MTD (Monthly Tax Deduction)

Penalties for Non-Compliance

- Late PCB submission fines and penalties
- Consequences of incorrect reporting
- Audit risks and employer tax investigations

Module 2: PCB Computation & Payroll Tax Deductions

Understanding Salary Components & Taxable Income

- Breakdown of taxable vs. non-taxable salary components
- Benefits-in-kind (BIK) & perquisites – what is taxable?
- Tax-exempt allowances & deductions for employees

How to Calculate PCB Accurately

- Step-by-step PCB calculation using the LHDN formula
- Using LHDN's PCB calculator & e-PCB system
- How to handle irregular income (bonuses, commissions, etc.)

Handling Special Payroll Scenarios

- Tax treatment for contract workers & part-time employees
- PCB for expatriate employees – key differences & employer duties
- PCB adjustments for employees who resign or leave Malaysia

Module 3: Employer Reporting & Submission Requirements

Monthly & Annual Employer Tax Filing Obligations

- CP39 Submission – Monthly PCB deduction reporting
- CP38 Notices – Additional tax deduction requirements
- EA Form & Form E – Annual employer reporting

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Monthly & Annual Employer Tax Filing Obligations

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- EA Form & Form E – Annual employer reporting

e-PCB & e-CP39 Submission via LHDN Online Systems

- Step-by-step guide on using LHDN's online portals
- Deadlines & important dates for employer tax compliance
- Record-keeping requirements for employer payroll records

Handling Tax Audits & Dispute

- How LHDN selects companies for employer tax audits
- Key documents needed during tax audits
- How to respond to LHDN employer tax assessments

Module 4: Employer Contributions & Tax Planning Strategies

EPF, SOCSO & EIS – What Employers Must Know

- Employer & employee contribution rates
- Tax deductibility of employer contributions
- Differences between SOCSO & EIS (Employment Insurance System)

Structuring Employee Benefits for Tax Efficiency

- How to legally reduce PCB obligations through tax-exempt benefits
- Tax-efficient remuneration strategies for employees
- Planning incentives, bonuses, and director remuneration

Employer's Role in Employee Tax Filing (Form EA & BE)

- Ensuring employees receive their EA Form on time
- Educating employees on personal tax reliefs & deductions
- How employers can support employee tax compliance

Module 5: Tax Treatment of Directors' Remuneration



TRAINER'S PROFILE

The Trainer is an accredited HRDC trainer with practical experience in tax, accounting and finance with firms such as Deloitte, BDO Tax Services and YYC Tax Consultants.

As a tax specialist trainer, she has conducted over 50 in-house training on E-Invoicing for listed companies and SMEs. She has also assisted a diverse range of clients across industries such as aviation, hospitality, healthcare, textile, solar energy, investment holding, construction and media in various tax matters, including handling tax audits.

She holds a BSc (Hons) in Accounting and Finance from Sunway-Lancaster University, and is an Associate Member of the Chartered Tax Institute of Malaysia (ACTIM). She is a Certificated Customs Agent approved by the Royal Malaysian Customs Department (RMCD).

PARTICIPANT DETAILS

Name:

Position:

Department:

Contact Number:

Email:

Name:

Position:

Department:

Contact Number:

Email:

ADMIN DETAILS

Name:

Position:

Department:

Company:

Contact Number:

Email:

Address:

Payment Method:

Direct Payment

Claim HRD

Notes:

- For cancellation less than 14 days before or non-arrival on the training day, no refund will be given. Substitution is allowed.
- Should the number of participants be too low to make the course a meaningful learning experience, Symphony reserves the right to postpone or cancel the training.
- HRDC grant application shall be applied and approved before the training day. Maximum claim from HRDC is RM1,750 per day. The balance, if any, is to be topped up by client.