



LEMBAGA HASIL DALAM NEGERI MALAYSIA

**QUESTIONS FOR MTD CALCULATION
USING COMPUTERISED CALCULATION METHOD
2016**

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. Payslip
 - a. Q1 – October and November
 - b. Q2 – January
 - c. Q3 – January and February
 - d. Q5 – August and September
 - e. Q6 – April
 - f. Q7 – February
4. Detail calculation for the following questions
 - a. Q1 – April, August and November
 - b. Q2 – January and February
 - c. Q3 – January, February and Mac
 - d. Q5 – Mac and September
 - e. Q6 – April
 - f. Q7 – February and April
5. Text file for
 - a. Q1 – November
 - b. Q2 - January
 - c. Q3 – January

QUESTION 1

MTD calculation for employee at a new employer

Employee A provides previous remuneration's income details in the current year (2016) to the new/current employer for the MTD's computation adjustment.

Employee A is married and disabled wife not working with the following children:

- 1 child studying local degree
- 2 children below age of 18

| | Previous Employer | Current Employer |
|----------------------|------------------------------|------------------|
| Date of commencement | 1 Januari – 31 Mac 2016 | 1 April 2016 |
| Remuneration | RM6,500.00 x 3 = RM19,500.00 | 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 (TP2) (RM) | Deduction through TP1 (RM) | | | | | Zakat through salary (RM) |
|--------|---|------------------|----------------------------|----------------|----------------|----------|-----------------|---------------------------|
| | | | Books | Life insurance | Broadband fees | Zakat | Alimony payment | |
| April | | | 300.00 | | 150.00 | | 2,000.00 | 380.00 |
| May | 2,900.00 (commission) | | | | 150.00 | | | 380.00 |
| June | | | 575.00 | | 150.00 | | | 380.00 |
| July | | | | 350.00 | 150.00 | | | 380.00 |
| August | | | | 350.00 | 150.00 | | 2,000.00 | 380.00 |
| Sept | | 2,800 (per year) | | 350.00 | 150.00 | | | 380.00 |
| Oct | | | | 350.00 | 150.00 | 2,500.00 | | 380.00 |
| Nov | 8,250.00 (bonus paid before salary payment) | | | 350.00 | 150.00 | | | 380.00 |
| Dec | | | | 350.00 | 150.00 | | 2,000.00 | 380.00 |

Determine MTD for April until December 2016.

QUESTION 2

Additional remuneration (bonus and income for prior years received in the current year - sub section 25(2A))

Employee A is married and disabled wife not working with the following children:

- 1 disable child studying local degree
- 2 children below age of 18

Employee receives remuneration of RM9,250.00 (EPF RM1,023) and receives bonus 2015 amounting to RM8,250.00 (EPF RM913) in January 2016. In addition, he also receives commission for 2015 in January 2016 amounting RM10,000 (EPF RM1,100).

Determine MTD for Jan and Feb 2016.

QUESTION 3

Additional remuneration (bonus and income of prior year received in the current year - sub section 25)

Employee B who is a single, receives commission in arrears amounting RM10,000 (EPF RM1,100) for year 2008 in Jan 2016.

Remuneration for year 2016 is as follows:

| Month | Salary (RM) | Additional remuneration (RM) | Deduction through TP1 (RM) | | Zakat through salary (RM) |
|-------|-------------------------|--|--------------------------------|--------------------------------------|---------------------------|
| | | | Parental care | Medical Treatment and care of parent | |
| Jan | 4,392.30 (EPF RM484) | 10,000 (EPF RM1,100) (commission arrears for 2008) | 1,000 (Father) | | |
| Feb | 4,392.30 (EPF RM484) | 3,993.00 (EPF RM440) (bonus 2014 paid before salary payment) | 800 (Father) 2,000 (Mother) | | 150.00 |
| Mac | 4,392.30 (EPF RM484) | | | 500.00 | |

Determine MTD for Jan until Mac 2016.

QUESTION 4

Director's Fee (If director's fee is paid on installment basis and no monthly income)

Employee C is a director in a company. He is disabled person and his wife is not working. He has 3 children below the age of 18. In 2016 he received director's fees for year 2015 amounting to RM240,000 which was paid every quarter in the amount of RM80,000 in April, Aug and Dec. The director fee is not subject to the EPF.

Determine the MTD for April, August and December 2016.

| Month | Deduction through TP1 (RM) | | | | |
|-------|----------------------------|--------|---------------------|------------------|--------|
| | Sport Equipment | Anuiti | Medical examination | Medical expenses | SOCSSO |
| Apr | 370.00 | 535.00 | | | |
| Aug | | 535.00 | 1500.00 | | 300 |
| Dec | | 535.00 | | 3,890.00 | |

QUESTION 5

Foreign employee who is resident in the current year

Employee D has a wife, who is not working and a child less than 18 years old. He starts working in March 2016 with income RM7,000 and transport allowance (for official work) of RM1,000 a month. He is resident in September 2016 and do not opt for EPF deductions.

Determine MTD for Mach until December 2016.

QUESTION 6

MTD computation for Returning Expert Program (REP)

Employee E has a wife who is working with one child below than 18 years old. Determine MTD for Jan until April 2016.

| Month | Salary (RM) | Car allowance (RM) | Add. Rem. (RM) | VOLA (TP2) (RM) | Deduction through TP1 (RM) | | | Zakat through salary (RM) |
|-------|----------------------------|--------------------|----------------|-----------------|----------------------------|--------|-------|---------------------------|
| | | | | | Medical insurance | Sports | Zakat | |
| Jan | 15,000.00 (EPF RM1,650) | 550.00 | | 2,000 | 1,745.00 | 150.00 | | 425.00 |
| Feb | 15,000.00 (EPF RM1,650) | 550.00 | | 2,000 | | 150.00 | | 425.00 |
| Mac | 15,000.00 (EPF RM1,650) | 550.00 | | 2,000 | | 150.00 | | 425.00 |

| | | | | | | | | |
|-------|----------------------------|--------|---------------------------------------|-------|--|--------|----------|--------|
| April | 17,250.00 (EPF RM1,903) | 550.00 | 45,000 (EPF RM4,950) (Bonus) | 2,000 | | 150.00 | 2,000.00 | 425.00 |
|-------|----------------------------|--------|---------------------------------------|-------|--|--------|----------|--------|

QUESTION 7

MTD computation for knowledge worker at specified region (ISKANDAR)

Employee F is single and status of knowledge worker is approved in year 2016 and start works in February 2016.

| Month | Salary (RM) | Car allowance (RM) | Home allowance (RM) | Add. Rem. (RM) | Deduction through TP1 (RM) | |
|-------|-------------------------------|--------------------------|---------------------------|--|-------------------------------|------------------------|
| | | | | | Personal computer | Medical examination |
| Feb | 34,876.00 (EPF RM3,837) | 1,500.00 | 10,000.00 | 33,500.00 (Moving allowance) 40,000 (House allowance) | | |
| Mac | 34,876.00 (EPF RM3,837) | 1,500.00 | 10,000.00 | | 2,700.00 | 458.00 |
| April | 34,876.00 (EPF RM3,837) | 1,500.00 | 10,000.00 | 25,118.04 (EPF RM2,763) (Bonus) | | |

Determine MTD for February until April 2016.