



Pay-As-You-Earn ("PAYE") Scheme:

How Should Employers Deduct
Monthly Tax Deduction ("MTD")
As Final Tax For Employees?

5 August 2021
9:00 am to 1:00 pm
Global Mobility Services



A Zoom Webinar

Introduction

How accurate are your Monthly Tax Deduction (“MTD”) computations? Can your employees rely on the MTD computed and elect not to file income tax returns pursuant to subsection 77C(1) of the Malaysian Income Tax Act, 1967 (“MITA”)?

The process of computing MTD may be considered as trivial and routine for the Human Resource (“HR”) or payroll personnel. However, are you aware that if an employer is selected for an employer’s audit and if the Malaysian Inland Revenue Board (MIRB) discovers that the MTD has been incorrectly computed, the employer may face a compound under section 124 of the MITA?

This course aims to provide guidance to employers in computing the MTD for the employees. We will guide you in detail by sharing some simulations of the MTD calculations and the common mistakes made by employers in determining the remuneration items that are subject to MTD. It will also emphasize on the tax treatment on the final tax based on the practice note that the MIRB recently issued.

This course will be conducted through an effective webinar training which will be informative and interactive.

Learning Objectives

- To enhance the knowledge of the MTD operational guidelines and the updates in relation to MTD pursuant to the Income Tax (Deduction from Remuneration) Rules 1994.
- To provide a better understanding of the tax treatment on the final tax that will subsequently encourage employees to elect MTD as the final tax.
- To highlight the common mistakes and practical issues in relation to MTD calculations especially for foreign workers and expatriates.
- To provide awareness to the employers on the penalties and offences of non-compliance of MTD.

Topics to be covered

- Overview of the Pay-As-You-Earn (PAYE) scheme.
- Operational Guidelines on the MTD rules.
- Latest practice note issued by the MIRB – Tax treatment on final tax.
- Common mistakes / pitfalls for MTD – Locals, foreign workers and expatriates.
- Penalties and offences for non-compliance.

Speakers' Profile



Shalina Jaafar
Executive Director



Monaliza Mohd Ali
Associate Director

Programme

5 August 2021

0830 am	Login to the Zoom session
0900 am	Overview of the Pay-As-You-Earn ("PAYE") Scheme <ul style="list-style-type: none">• Introduction to the MTD.• MTD operational guidelines and tax treatment on final tax.• Employers' and employees' obligations.
1115 am	Break
1130 am	<ul style="list-style-type: none">• Case Studies – MTD simulations.• Common mistakes and pitfalls of MTD: Locals, foreign workers and expatriates.• Immediate action required by employers to avoid penalties and offences.
1215 pm	Q&A Session
1300 pm	End of session

Fee Structure

Individual Rate

RM200 Nett / pax

- With PDF Materials

Group Rate

(3 or more participants)

RM150 Nett / pax

- With PDF Materials

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For enquiries and registration, please contact:

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The above registration fees are inclusive of 6% Service Tax effective from 1 March 2019.

Individual or Corporate Registration: Full payment shall be made at the point of online registration.

Access to join the webinar shall be granted only upon receipt of full payment.

Deadline for registration

Registration closes on **2 August 2021**.

Webinar Access Link

The Access Link will be emailed at least 24 hours before the commencement of the webinar.

The Access Link is unique and should not be forwarded to or shared with others.

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Should a participant decide to cancel his or her enrolment, a cancellation policy shall be applied as follows:

For written cancellation received in less than seven (7) days from the date of the webinar, an administration charge of 20% of the registration fee will be imposed.

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Replacement of participant is not allowed.

Participant's Classification and Information

Please select the participant's classification carefully as this selection will determine the amount of fee payable.

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Methodology, Certificate of Attendance, and CPE Credit Hours

Live Q&A's, quick polls/surveys will be carried out throughout the webinar.

Participants will be issued an e-certificate upon full attendance and submission of the feedback form stating the benefits achieved (where applicable).

The e-certificate will not be awarded if participants remain logged in for less than 80% of the time allocated for the webinar.

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