

# WORKSHOP ON EMPLOYER'S TAX RESPONSIBILITIES

The Institute of Taxation Sdn Bhd  
in collaboration with  
RKT Tax Consultants Sdn Bhd



Employers have important responsibilities under the Income Tax (ITA) 1967 including the monthly deductions of PCB. Mistakes made in the calculation of PCB are costly.

Employers are also responsible for the yearly reporting of the remuneration paid to their employees. Completion of Form EA has become increasingly complicated due to the various public rulings and addendums issued on the treatment of BIK and perquisites.

Our speakers will assist you to gain a better understanding of the employer's responsibilities in relation to tax reporting on employees' salaries and benefits.

## OBJECTIVE

- Highlight the duties and responsibilities of both employer and employee with regard to tax compliance
- Taxability of monetary and non-monetary benefits
- Tax reporting on employee's salaries and benefits, types of taxable BIK, allowance and perquisite— completion of Form E and EA
- Better understanding of expatriate taxation and tax treatment for short term assignees
- Important issues and cost-saving measures to consider when seconding employees overseas

## Course Outline

### Responsibilities of employer and employee

- Commencement /cessation of employment (CP22, CP22A, CP21)
- Foreign employees and tax residence issues
- Tax clearance procedures
- Procedures for submission of tax return – completion of forms – Form E, Form EA, PCB II(2) – record keeping
- Consequences of non compliance
- Recruitment / retirement of employees
- Non-compliance consequences - selected cases and IRB's position
- Tax audit on individual tax cases - current IRB's position

### Tax treatment of employment income

- Derivation of Malaysian employment income
- Duties performed outside Malaysia
- Tax issues relevant to cross border postings
- Exemption under Double Taxation Agreement or local income tax laws
- Tax treatment of various components of employment income under section 13(1)

### Payroll and PCB mechanism

- Deduction rules on reliefs and BIK TP1, TP2 & TP3
- Disclosing cash and non-cash remuneration
- Practical guide on completion of Form E, EA and Part G (Tax exempt remuneration) of Form EA

### Taxability of monetary and non monetary benefits

- Distinction between BIK and perquisite
- Ascertainment and tax treatment of various benefits i.e. benefits in kind (BIK) and perquisites
- Computing the value of the benefit/value of accommodation /leave passage
- Tax exempt benefits
- Gross salaries / allowances / bonus / commission / gratuity etc

**WHO SHOULD ATTEND –**  
HR/Payroll Managers and Executives, Accountants,  
Finance Managers / Account Executive / Proprietors

Date : 13 January, 2011  
Time : 9.00 a.m. to 5.00 p.m.  
Venue : The Legend Hotel, Kuala Lumpur

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## SPEAKERS' PROFILE

### LEE VOON SIONG

Lee Voon Siong is an Executive Director of RKT Tax Consultants Sdn Bhd. He has been in tax practice for over 30 years and has worked in two of the "Big 4" accounting firms for a significant number of years. He has extensive experience in tax planning and consultancy having provided advice to clients ranging from medium-sized private companies to large public-listed and multinational companies from a wide spectrum of industries. He also serves in the Tax Practice Committee of the Malaysian Institute of Certified Public Accountants (MICPA).

### MAYADEVI KARPAYAH

Ms. Mayadevi Karpayah is a Tax Manager with RKT Tax Consultants Sdn Bhd. She is the Head of the Individual and Expatriate Tax Unit and has been in tax practice for over 15 years. Her extensive experience in individual tax includes providing advice and assistance to expatriates and the HR Department of MNCs on tax compliance, tax exemption, tax efficient remuneration packages and cross-border issues. She also conducts training for both staff and clients.

## ADMINISTRATIVE MATTERS WORKSHOP FEE

RM450 per delegate  
(inclusive of workshop materials, two coffee breaks and lunch)

The workshop fee is claimable under the HRDF SBL Scheme.

Admittance will only be permitted upon receipt of full payment.  
Registration made by fax must be followed immediately by payment.

Cross cheque should be made payable to  
"The Institute of Taxation Sdn. Bhd."

## ENQUIRIES AND REGISTRATION

Contact details  
General line : 03 - 2610 2888  
Ms. Maya : 03 - 2610 2831  
Ms. Lynda : 03 - 2610 2846  
Fax : 03 - 2691 6886  
Email : [iotseminar@rsmi.com.my](mailto:iotseminar@rsmi.com.my)  
Address : 1st Floor, Wisma RKT, Block A  
No.2, Jalan Raja Abdullah  
Off Jalan Sultan Ismail  
50300 Kuala Lumpur, Malaysia

## CERTIFICATE OF ATTENDANCE

All participants will be presented with a certificate of attendance upon successful completion of the programme.

## ABOUT THE ORGANISER

The Institute of Taxation Sdn Bhd is part of the RSM RKT Group. RKT Tax Consultants Sdn Bhd is an independent member firm of RSM International (RSM) which is the sixth largest network of independent accounting and consulting firms worldwide.

RSM is represented by affiliate independent members in over 70 countries and brings together 33,000 professionals in 730 offices worldwide.

## DISCLAIMER

The organisers reserve the right to make any changes to the programme, venue, replacements, topics or cancellation of the event if warranted by circumstances beyond its control.

## REGISTRATION FORM

1. Name (Mr / Mrs / Ms) : \_\_\_\_\_

Mobile : \_\_\_\_\_

Designation : \_\_\_\_\_

Email : \_\_\_\_\_

2. Name (Mr / Mrs / Ms) : \_\_\_\_\_

Mobile : \_\_\_\_\_

Designation : \_\_\_\_\_

Email : \_\_\_\_\_

3. Name (Mr / Mrs / Ms) : \_\_\_\_\_

Mobile : \_\_\_\_\_

Designation : \_\_\_\_\_

Email : \_\_\_\_\_

## CONTACT

Name (Mr / Mrs / Ms) : \_\_\_\_\_

Mobile : \_\_\_\_\_

Designation : \_\_\_\_\_

Email : \_\_\_\_\_

Name and address of Organisation : \_\_\_\_\_  
\_\_\_\_\_  
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Tel : \_\_\_\_\_

Fax : \_\_\_\_\_

Amount enclosed : \_\_\_\_\_

Bank / Cheque No. : \_\_\_\_\_

Signature & Company Stamp : \_\_\_\_\_

Date : \_\_\_\_\_