

CUKAI PENDAPATAN

No. Siri

PENYATA SARAAN DARIPADA PENGGAJIAN

No. Cukai Pendapatan Pekerja

No. Majikan E

BAGI TAHUN BERAKHIR 31 DISEMBER

Cawangan LHDNM

BORANG EA INI PERLU DISEDIAKAN UNTUK DISERAHKAN KEPADA PEKERJA BAGI TUJUAN CUKAI PENDAPATANNYA

A BUTIRAN PEKERJA

- 1. Nama Penuh Pekerja/Pesara (En./Cik/Puan)
2. Jawatan
3. No. Kakitangan/No. Gaji
4. No. K.P. Baru
5. No. Pasport
6. No. KWSP
7. Jika bekerja tidak genap setahun, nyatakan:
(a) Tarikh mula bekerja
(b) Tarikh berhenti kerja

B PENDAPATAN PENGGAJIAN, MANFAAT DAN TEMPAT KEDIAMAN (Tidak Termasuk Elaun/Perkuisit/ Pemberian/Manfaat Yang Dikecualikan Cukai)

RM

- 1. Gaji kasar, upah atau gaji cuti (termasuk gaji lebih masa)
Fi (termasuk fi pengarah), komisen atau bonus
Tip kasar, perkuisit, penerimaan sagu hati atau elaun-elaun lain (Perihal pembayaran)
Cukai Pendapatan yang dibayar oleh Majikan bagi pihak Pekerja
2. Nilai Manfaat atau kemudahan berupa barangan:
(a) Kereta (Tarikh sebenar diperuntukkan) (i) Nilai kereta dan petrol
(Jenis Tahun Model) (ii) Nilai pemandu
(b) Elektrik, air, telefon dan kemudahan lain
(c) Nilai manfaat rumah tangga: (*Potong yang tidak dikenakan)
(i) Separuh lengkap dengan perabot*/penyaman udara*/langsir*/permaidani*, atau
(ii) Lengkap dengan perkakas dapur, pinggan mangkuk, peralatan atau perkakas, atau
(iii) Butiran berasingan: Perabot dan kelengkapan
Perkakas dapur
Hiburan dan rekreasi
(d) Pembantu rumah dan tukang kebun
(e) Manfaat tambang percutian
(f) Lain-lain (misalnya makanan dan pakaian)
3. Nilai tempat kediaman (Alamat)
4. Bayaran balik daripada Kumpulan Wang Simpanan/Pencen yang tidak diluluskan
5. Pampasan kerana kehilangan pekerjaan

C PENCEN DAN LAIN-LAIN

- 1. Pencen
2. Anuiti atau Bayaran Berkala yang lain

JUMLAH

D JUMLAH POTONGAN

- 1. Potongan Cukai Bulanan (PCB) Tahun Semasa yang dibayar kepada LHDNM
2. Arahan Potongan CP 38
3. Potongan zakat yang dibayar kepada pihak berkuasa pemungut zakat

E CARUMAN YANG WAJIB DIBAYAR OLEH PEKERJA KEPADA KUMPULAN WANG PENCEN ATAU SIMPANAN YANG DILULUSKAN

Nama Kumpulan Wang
Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja) RM

F BUTIRAN PEMBAYARAN TUNGGAKAN DAN LAIN-LAIN BAGI TAHUN-TAHUN TERDAHULU (SEBELUM TAHUN SEMASA)

Table with 5 columns: Bayaran Bagi Tahun, Jenis Pendapatan, Jumlah Bayaran (RM), Caruman KWSP (RM), Potongan Cukai Bulanan (PCB) (RM)

G JUMLAH ELAUN / PERKUISIT / PEMBERIAN / MANFAAT YANG DIKECUALIKAN CUKAI

RM

Tarikh

Form box containing fields for Nama Pegawai, Jawatan, and Nama dan Alamat Majikan.

Serial No. STATEMENT OF REMUNERATION FROM EMPLOYMENT Employee's Income Tax No.
Employer's No. E FOR THE YEAR ENDED 31 DECEMBER LHDNM Branch

THIS FORM EA MUST BE PREPARED AND PROVIDED TO THE EMPLOYEE FOR INCOME TAX PURPOSE

A PARTICULARS OF EMPLOYEE

- 1. Full Name of Employee/Pensioner (Mr./Miss/Madam)
- 2. Job Designation 3. Staff No./Payroll No.
- 4. New Identity Card No. 5. Passport No.
- 6. EPF No.
- 7. If the period of employment is less than a year, please state:
 - (a) Date of commencement
 - (b) Date of cessation

B EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)

RM

- 1. Gross salary, wages or leave pay (including overtime pay)
- Fees (including director fees), commissions or bonuses
- Gross tips, perquisites, awards/rewards or other allowances (Details of payment)
- Income tax borne by the employer in respect of his employee
- 2. Value of benefits-in-kind:
 - (a) Motorcars (Actual date provided.....) (i) Value of motorcar and petrol
 - (Type.....Year..... Model.....) (ii) Value of driver
 - (b) Electricity, water, telephone and other benefits
 - (c) Value of household benefits: (*Delete whichever is not relevant)
 - (i) Semi-furnished with furniture*/air-conditioners*/curtains*/carpets*, or
 - (ii) Fully-furnished with kitchen equipment, crockery, utensils and appliances, or
 - (iii) Separate Items: Furniture and fittings
 - Kitchen equipment
 - Entertainment and recreation
 - (d) Household servant and gardener
 - (e) Benefit of leave passage for travel
 - (f) Others (for example food and garments)
- 3. Value of living accommodation provided (Address.....)
- 4. Refund from unapproved Pension/Provident Fund, Scheme Or Society
- 5. Compensation for loss of employment

C PENSIONS AND OTHERS

- 1. Pensions
- 2. Annuities or other Periodical Payments

TOTAL

D TOTAL DEDUCTION

- 1. Current Year's Monthly Tax Deductions (MTD) remitted to LHDNM
- 2. CP 38 Deductions
- 3. Deductions for Zakat remitted to the collection authority of Malaysian zakat

E CONTRIBUTIONS TO APPROVED PENSION/PROVIDENT FUND, SCHEME OR SOCIETY

Name of Provident Fund
Amount of contribution (state the employee's share of contribution only) RM

F PARTICULARS OF PAYMENT IN ARREARS AND OTHER PAYMENTS IN RESPECT OF PRECEDING YEARS (PRIOR TO CURRENT YEAR)

| <u>Year for which Paid</u> | <u>Type of Income</u> | <u>Total Payment (RM)</u> | <u>EPF Contribution (RM)</u> | <u>Monthly Tax Deductions (MTD) (RM)</u> |
|----------------------------|-----------------------|---------------------------|------------------------------|--|
| | | | | |
| | | | | |

G TOTAL TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS

RM

Date.....

| | |
|------------------------------|-------|
| Name of Officer | |
| Designation | |
| Name and Address of Employer | |