

PUBLIC TRAINING

MALAYSIAN EMPLOYMENT TAXATION: THE ULTIMATE GUIDE



22 - 23 MARCH 2027



ROYALE CHULAN DAMANSARA

REGISTRATION FEE

RM2,600 NET/
PAX

OVERVIEW

Getting employment tax right is mission-critical. Misclassification of remuneration, incorrect deductions, or missed filings can expose organisations to penalties and erode employee trust. This 2-day, hands-on workshop equips HR, payroll and finance teams with a practical grasp of Malaysia's employment tax landscape—how the system works and what the law expects of employers and employees under the Income Tax Act 1967. Participants learn to classify and tax the full range of remuneration—cash, benefits-in-kind (BIK), value of living accommodation (VOLA), pensions, and compensation for loss of employment—through worked examples and case studies. You'll master residency rules and their impact (including expatriate scenarios and double tax agreements), and apply reliefs, rebates, and exemptions correctly to minimise errors. The course also covers Monthly Tax Deductions (PCB/MTD) end-to-end, year-end administration, and EA form preparation with reconciliation best practices—so your payroll-to-tax process is accurate and audit-ready. Finally, you'll tackle modern realities such as remote and cross-border work, and learn to avoid common pitfalls through targeted exercises.

LEARNING OUTCOMES

- Learn employer and employee obligations under the Income Tax Act 1967, and what practical compliance looks like—controls, documentation, filings, and audit trails.
- Understand how to determine tax residency (including expatriates/short-term assignees), apply sourcing rules for remote/cross-border work, and use Double Taxation Agreements (DTAs) for correct withholding.
- Learn to classify and tax all forms of remuneration—cash, benefits-in-kind (BIK), value of living accommodation (VOLA), pensions, and compensation for loss of employment—through worked examples that standardise treatment.
- Acquire the skills to apply personal reliefs, rebates, and exemptions correctly and to compute Monthly Tax Deductions (PCB/MTD) accurately, factoring perquisites, bracket effects, CP38 instructions, and reconciliations.
- Understand year-end requirements and risk management—EA form preparation, reconciliation and reporting; common compliance pitfalls (e.g., misclassified benefits); and how to implement an organisation-specific action plan and record-keeping framework.



METHOD

Hands-on & experiential, interactive & participatory, scenario-based, compliance-focused, action-oriented.



FOR WHOM

HR & payroll teams, finance/accounts, internal audit & compliance, line managers, SME owners.



DURATION

2-days Training



03-2382 0800 / 012-565 3364



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COURSE OUTLINES

DAY 1

Module 1:

Introduction to Employment Tax in Malaysia

- **Overview of Malaysia's Tax System**
Understanding the structure of Malaysia's taxation, including tax rates, types of taxes, and compliance requirements.
- **Employer and Employee Responsibilities Under the Law**
Key duties of employers and employees, such as tax withholding, reporting obligations, and ensuring compliance with the Income Tax Act 1967.

Module 2: Income Tax Fundamentals

- **Income Categories (Section 4, ITA 1967)**
Exploring different income categories (e.g., employment income, business income, etc.).
- **Taxable vs. Non-Taxable Income**
Examples of income that is taxable vs. exempt (e.g., allowances, gifts, benefits-in-kind, and other forms of remuneration).
 - **Practical Case Studies** on common taxable vs. non-taxable income scenarios, such as parking fees, meal allowances, and living accommodation.

Module 3:

Tax Resident Status and Implications

- **Importance of tax resident status, implications for expats, and tax residency rules.**
- **Understand the rules for tax residency and how they affect tax liabilities.**

Module 4:

Practical Applications in Remuneration Taxation (Section 13(1) ITA 1967)

- **Tax Treatment of Various Remuneration Forms**
In-depth explanation and case studies of different types of remuneration:
 - Monetary Benefits (Section 13(1)(a))
 - Benefits-in-Kind (BIK) (Section 13(1)(b))
 - Value of Living Accommodation (VOLA) (Section 13(1)(c))
 - Pension Funds (Section 13(1)(d))
 - Compensation for Loss of Employment (Section 13(1)(e))
- Practical examples and real-life case studies of how to compute taxes for each type of remuneration.
- Hands-on exercise on BIK, VOLA, pension funds, and loss of employment compensation.

Module 5:

Understanding Tax Reliefs, Rebates & Exemptions

- How to apply reliefs, rebates, and exemptions correctly.
- **Key Exemptions for Employees and Employers**
Detailed breakdown of various tax exemptions available to employees (e.g., personal reliefs, EPF contributions, medical benefits).
- **Rebates and Deductions**
Understanding tax rebates for individuals and deductions that can lower taxable income for both employers and employees.

COURSE OUTLINES

DAY 2

Module 6: Monthly Tax Deduction (MTD/PCB)

- **Comprehensive Guide to Calculating MTD**

Overview of how Monthly Tax Deduction (MTD/PCB) works, including calculating employee's tax payable, tax brackets, and how to account for exemptions, rebates, and benefits.

Module 7: Year-End Tax Administration

- **Reporting Obligations and Reconciliation**

Best practices for employers in preparing accurate reports at the end of the financial year.

- EA Forms
- Annual Tax Returns
- Reconciling Employee Deductions and Contributions

- **Practical Exercise: Preparing EA Forms**

Module 8:

Tax Challenges in Modern Work Arrangements

- **Tax Implications for Remote Work and Contract Roles**

Discussing tax challenges faced by employees working remotely, including the nuances of working from home vs working in different jurisdictions (e.g., tax residency, income sourcing rules).

- **Managing Cross-Border Employment Taxation**

Exploring tax implications for expatriates and cross-border employees, including how DTAs (Double Tax Agreements) help mitigate double taxation.

- Practical examples of managing tax compliance for expatriates working in Malaysia but earning income from abroad (or vice versa).

Module 9:

Advanced Case Studies & Common Pitfalls

- **In-Depth Exploration of Common Compliance Errors**

Reviewing typical tax mistakes made by employers and employees in relation to employment taxes (e.g., misclassifying benefits, failure to apply exemptions correctly).

- **Strategies to Avoid Penalties**

Case studies on how non-compliance can lead to penalties and strategies to minimize risks. Key focus on the importance of accurate documentation, proper reporting, and adherence to tax laws.

Closing Q&A and Action Plan

- Open session for participants to ask questions related to the topics covered.

TRAINER PROFILE

Zaida Mustapha

Payroll & Employment Tax Specialist

Zaida Mustapha, better known as Ida, is a subject matter expert with over 30 years of hands-on experience in payroll, compensation, and employment tax. She has managed large-scale payroll operations and complex tax compliance, making her highly familiar with the real challenges organisations face. Her training goes beyond theory – Ida shares practical insights, case studies, and real payroll issues to help participants master statutory compliance with confidence. She is well-versed in Malaysian labour laws, EPF, SOCSO, EIS, and PCB/MTD requirements, and is recognised for making complex regulations simple and actionable.

**Questions &
Queries met with
Quality Solutions**

Contact Information



+603-2382 0800 (Office)



www.q3solutions.com.my



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REGISTRATION FORM

TRAINING : Malaysian Employment Taxation: The Ultimate Guide

COMPANY DETAILS & CONTACT PERSON

Organization :

Date :

Type of Business :

Office No. :

Address :

Contact Person :

Designation :

Contact No. :

E-Mail :

HRD Corp Registered Employer

:

☐

Yes

☐

No

REGISTRATION

Name :

Designation :

Email :

Mobile No. :

(Please provide separate list for more than 3 persons)*** NOTE :** Please email this form to enquiry@q3solutions.com.my or you can WhatsApp the registration form to us at **+012-565 3364**

PAYMENT / TERMS & CONDITION

1. Kindly make payment to our account number as stated, payable to **Q3 Management Solutions Sdn Bhd.**
2. Please email or WhatsApp us the payment proof and complete registration form.
3. In the event of cancellation less than 14 days before the training, the client shall pay 30% of the total programme fee to Q3 Management Solutions Sdn. Bhd. as a penalty. Written notice of cancellation must be provided.
4. If there are insufficient in the client's HRDC account, the client shall remit the full programme fee directly to Q3 Management Solutions Sdn. Bhd.
5. In the event of a no show on the training date:
 - The client shall remit the full programme fee to Q3 Management Solutions Sdn. Bhd OR
 - For the Certified Sustainability Professional (CSP) Programme only, the client may nominate a replacement participant for the next available session.

Maybank Acc. Number: 5627-6841-5995**Payable to:****Q3 MANAGEMENT SOLUTIONS SDN BHD**

+603- 2382 0800 (Office)

www.q3solutions.com.my 19-2, Jalan PJU 5/9, Dataran Sunway,
Kota Damansara, 47810 Petaling Jaya,
Selangor**SBL KHAS SCHEME**
(HRD CORP REGISTERED EMPLOYERS)

1. Please apply HRD CORP grant through e-TRIS portal under SBL-KHAS scheme
2. Please find our MyCoID 1203344U at e-TRIS portal.
3. Kindly email or WhatsApp us the grant approval at least 5 days prior to the training.