

LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG MAKLUMAT BERKAITAN PENGGAJIAN DENGAN MAJIKAN-MAJIKAN TERDAHULU
DALAM TAHUN SEMASA BAGI TUJUAN POTONGAN CUKAI BULANAN (PCB)
KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN) 1994
 Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan (ACP) 1967

SECTION A: EMPLOYER DETAILS

A1	Previous Employer Name 1	
A2	Tax Identification Number (TIN)	
A3	Previous Employer Name 2	
A4	Tax Identification Number (TIN)	

*Please use the additional attachment for the next employer

SECTION B: INDIVIDUAL DETAILS

B1	Name	
B2	NRIC Number	
B3	Passport Number	
B4	Tax Identification Number (TIN)	

SECTION C: SALARY/KWSP/ZAKAT/TAX DETAILS (Please indicate the total sum of previous employers)

	ACCUMULATED AMOUNT (RM)
C1 Total monthly gross salary and additional salary including allowances / perquisites / grants / benefits subjected to tax	
C2 Amount of tax-exempted allowances/perquisites/gifts/benefits:	
i) Travel allowance, petrol card or petrol allowance and toll fees on official business	
ii) Childcare allowance	
iii) Products produced by the employer's business that are given for free or given at a discounted price	
iv) Perquisites in the form of cash/goods related to past service achievements, excellent service awards, innovation awards or productivity awards or long service provided the employee has served for more than 10 years.	
v) Other allowances/ perquisites/ gifts/ benefits that are exempt from tax. *Please refer to the BE Form explanatory notes	
C3 Total EPF or Other Approved Fund contributions on all salaries (Monthly salary and additional salary)	
C4 i) Total Zakat	
ii) Clearance levy for Umrah travel / travel for religious purposes of other religions (Limited to 2 claims in a lifetime)	
C5 Total PCB (not inclusive of CP38)	

SECTION D: DEDUCTION INFORMATION (Please state total amount from previous employers)

	YEARLY LIMIT (RM)	ACCUMULATED TOTAL (RM)
D1 Medical, special needs and carer expenses for parents (health condition confirmed by a medical practitioner)	8,000	<input type="text"/>
D2 Basic support equipment for self/spouse/children/parents with disabilities	6,000	<input type="text"/>
D3 Tuition fees (self):		
a) Levels other than Masters / Doctor of Philosophy – Field of law/Accounting/Islamic finance/technical/vocational/ industrial/scientific/technology/Islamic finance/technical/vocational/ industry/ scientific/technology	<input type="text"/>	7,000
b) Master's/ Doctor of Philosophy level – any field or course of study	<input type="text"/>	
c) Fee for skill improvement/personal development course (Limited to RM2,000)	<input type="text"/>	
D4 Medical expenses for:		
a) Serious illness of self/spouse/child	<input type="text"/>	10,000
b) Fertility treatment on yourself / partner	<input type="text"/>	
c) Vaccination for self / spouse / child (Limited to RM1,000)	<input type="text"/>	
d) Full medical examination, including the detection test for COVID-19 Purchase of self-test kit, mental health examination or consultation On self / spouse / child (Limited to RM1,000)	<input type="text"/>	<input type="text"/>
e) Assessment for the purpose of diagnosis, early intervention program or rehabilitation treatment for children with walking disabilities (Limited to RM4,000)	<input type="text"/>	
D5 Lifestyle – Expenditure for use / personal benefit / spouse / child for:		
a) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not prohibited reading material)	<input type="text"/>	2,500
b) Purchase of personal computer / smartphone / tablet (Not for business use)	<input type="text"/>	
c) Purchase of sports equipment for sports activities in accordance with the Sports Development Act 1997 and gym membership fees	<input type="text"/>	
d) Monthly bill payment for internet subscription (In own name)	<input type="text"/>	
D6 Lifestyle – Additional relief for use / benefit of self/ spouse/ children		
a) Purchase of sports equipment for sports activities according to Sports Development Act 1997	<input type="text"/>	500
b) Rental fees or entry fees to sports facilities	<input type="text"/>	
c) Registration fee payment to participate in the competition (Organizer approved and licensed by the Sports Commissioner - Sports Development Act 1997)	<input type="text"/>	
D7 Purchase of breastfeeding equipment for personal use for children aged 2 years and below (Deduction allowed once in every 2 assessment years)	1,000	<input type="text"/>
D8 Transportation fee for children aged 6 years and below to a registered nursery/kindergarten	3,000	<input type="text"/>
D9 Net savings in the National Education Savings Scheme	8,000	<input type="text"/>

	HAD TAHUNAN (RM)	JUMLAH TERKUMPUL (RM)
D10 Alimony payment to wife	4,000	<input type="text"/>
D11 Life insurance / Voluntary EPF		
a) Life insurance / Voluntary EPF (Limited to RM3,000)	<input type="text"/>	7,000 <input type="text"/>
b) Voluntary EPF (Limited to RM4,000 including mandatory EPF)	<input type="text"/>	
D12 Private retirement schemes and deferred annuities	3,000	<input type="text"/>
D13 Education and medical insurance	3,000	<input type="text"/>
D14 Contribution to SOCSO according to the Employee Social Security Act 1969 / System Act Employment Insurance 2017	350	<input type="text"/>
D15 Installation/rental/purchase fee expenses including equipment hire/subscription for the use of electric vehicle charging facilities for own vehicles (Not for business use)	2,500	<input type="text"/>

SECTION E: EMPLOYEE DECLARATION

I acknowledge that all information stated in this form is true, correct and complete. If the information provided is not true, court action may be taken against me under paragraph 113(1)(b) of the Income Tax Act 1967.

Date:

Signature

NOTE:

This form must be completed by the employee and a copy submitted to the employer without receipt or supporting documents for the purpose of aligning the PCB calculation.

The employer must ask the employee to submit this form if the employee has worked with other employers in the current year.

Employers only need to keep this form for a period of 7 years. This form must be submitted if requested by IRB.

Please refer to the TP3 Explanation Note for more filling information.