



LEMBAGA HASIL DALAM NEGERI MALAYSIA  
RETURN FORM OF EMPLOYER  
UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967  
This form is prescribed under section 152 of the Income Tax Act 1967

Form  
**E**

REMUNERATION  
FOR THE YEAR  
**2022**  
CP8 - Pin. 2022

COMPLETE THE FOLLOWING ITEMS

Name of employer	:				
Reference no. ( Identification / passport / registration no. * ) [ * Delete whichever is not relevant ]	:				
Employer's no.	:	E			
Correspondence address	:				
		Postcode		City	
		State			

# FORM E 2022

EMPLOYER

## IMPORTANT REMINDER

- 1) Due date to furnish this form: **31 March 2023**
  - a) Form E will only be considered complete if C.P.8D is submitted on or before 31 March 2023. Employers who have submitted information via *e-Data Prais/e-CP8D* before 25 February 2023 are no longer required to complete and furnish Form C.P.8D via Form E. Employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who do not have employees are exempted from submitting Form C.P.8D.
  - b) Failure to furnish Form E on or before 31 March 2023 is an offence under paragraph 120(1)(b) of the Income Tax Act 1967 (ITA 1967).
  - c) Failure to prepare and render Form EA / EC to employees on or before 28 February 2023 is an offence under paragraph 120(1)(b) of ITA 1967.
- 2)
  - a) Employers which are companies and Labuan companies (Companies) – Submission via e-filing (e-E) is mandatory.
  - b) Employers other than Companies – Submission via e-filing is encouraged.  
Please access via <https://mytax.hasil.gov.my>.
- 3) Guidelines for completing this form:
  - a) Refer to the Explanatory Notes before filling up this form.
  - b) Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 4) Pursuant to section 89 of ITA 1967, a change of address must be notified to Lembaga Hasil Dalam Negeri Malaysia (LHDNM) within 3 months of the change. Notification can be made by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- 5) For further information, please contact Hasil Care Line:-  
03-89111000 (Local) / 603-89111100 (Overseas)

## FOR OFFICE USE

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Date received 1

Date received 2



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**RETURN FORM OF EMPLOYER**  
 UNDER SUBSECTION 83(1) OF THE INCOME TAX ACT 1967  
 This form is prescribed under section 152 of the Income Tax Act 1967

Form  
**E**

REMUNERATION  
 FOR THE YEAR  
**2022**  
 CP8-Pin. 2022

**1** Name of employer as registered


**2** Employer's no.

<b>E</b>	
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**3** Category of employer

	1 = Government	2 = Statutory	3 = Local authority
	4 = Private Sector – Company	5 = Private Sector – Other than company	

**4** Status of employer

	1 = In operation	2 = Dormant	3 = In the process of winding up
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**5** Tax Identification No. (TIN)

	01 = IG   03 = C   05 = F   07 = TA   09 = CS   11 = PT   13 = LE 02 = D   04 = J   06 = TP   08 = TC   10 = TR   12 = TN	
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**6** Identification no.

--	--

**7** Passport no.

--	--

**8** Registration no. with CCM or others

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**9** Correspondence address

	Postcode		City	
	State			

**10** Telephone no.

--	--

**11** Handphone no.

--	--

**12** E-mail


**13** Return of C.P.8D

	1 = Via e-Data Praisi/e-CP8D 2 = USB drive 3 = Via e-mail to CP8D@hasil.gov.my by using an e-mail as per item 12 4 = Exempted *
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\* Note = This exemption is applicable to employers which are Sole Proprietorship, Partnership, Hindu Joint Family and Deceased Person's Estate who do not have employees only

Name \_\_\_\_\_  
\_\_\_\_\_

Employer's No. **E**

**PART A: INFORMATION ON NUMBER OF EMPLOYEES FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>A1</b>	Number of employees as at 31/12/2022	<input type="text"/>	<b>A2</b>	Number of employees subjected to MTD	<input type="text"/>
<b>A3</b>	Number of new employees	<input type="text"/>	<b>A4</b>	Number of employees who ceased employment / died	<input type="text"/>
<b>A5</b>	Number of employees who ceased employment and left Malaysia	<input type="text"/>	<b>A6</b>	Reported to LHDNM (If A5 is applicable)	<input type="checkbox"/> 1 = Yes <input type="checkbox"/> 2 = No

**PART B: DECLARATION**

I

Identification / Passport No. \*   
(\* Delete whichever is not relevant)

hereby declare that the return by this employer contains information which is true, complete and correct as required under the Income Tax Act 1967.

Signature

Date:   
Day Month Year

Designation

**NOTE:** This declaration must be made by the employer in accordance with the category of employer as provided under sections 66 to 76 and section 86 of the Income Tax Act 1967



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**RETURN ON REMUNERATION FROM EMPLOYMENT, CLAIM FOR DEDUCTION AND**  
**PARTICULARS OF INCOME TAX DEDUCTION UNDER THE INCOME TAX RULES**  
**(DEDUCTION FROM REMUNERATION) 1994 FOR THE YEAR ENDED 31 DECEMBER 2022**

**PARTICULARS OF EMPLOYER**

<b>Employer's No. :</b>	<b>E</b>	<input style="width:90%;" type="text"/>
<b>Name of Employer :</b>	<input style="width:100%;" type="text"/>	
<b>Remuneration For The Year :</b>	<input style="width:100%;" type="text"/>	

**PARTICULARS OF EMPLOYEE**

- An employer is required to complete this statement in Excel or txt file format on all employees for the year 2022 as per example below.
- Employers who have submitted information via *e-Data Prais/e-CP8D* before 25 February 2023 are no longer required to complete and furnish Form C.P.8D via Form E.
- Other than *e-Data Prais/e-CP8D*, Form C.P.8D must be submitted in Excel or txt file format by using USB drive or e-mail to CP8D@hasil.gov.my.

**Note:** 1. Category of employee (as per MTD Schedule)

- Category 1 : Single
- Category 2 : Married and husband or wife is not working
- Category 3 : Married and husband or wife is working, divorced or widowed, or single with adopted child

- 2. Including benefits in kind, value of living accommodation benefit provided and gross remuneration in arrears in respect of preceding years
- 3. Amount of *zakat* OTHER THAN that paid via monthly salary deduction

A	B	C	D	E	F	G		I	J	K	L	M	N		P	Q	R		S	T	U									
						No. of children	Total relief (RM)						Total gross remuneration <sup>2</sup> (RM)	Benefits in kind (RM)			Value of living accommodation (RM)	Employee share option scheme (ESOS) benefit (RM)				Tax exempt allowances / perquisites / gifts / benefits (RM)	Total claim for deduction by employee via Form TP1		Contribution to Employees Provident Fund (RM)	Zakat paid via salary deduction (RM)	Total tax deduction		Medical insurance paid via salary deduction (RM)	SOCSO contribution paid via salary deduction (RM)
																							1 = Yes 2 = No	Relief (RM)			Zakat <sup>3</sup> (RM)	MTD (RM)		
1																														
2																														
3																														
4																														
5																														
....																														

FOR REFERENCE ONLY

Serial No. .... STATEMENT OF REMUNERATION FROM EMPLOYMENT .....

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 I.C. No. ....
- 5. Passport No. ....
- 6. EPF No. ....
- 7. SOCSO No. ....
- 8. Number of children qualified for tax relief .....
- 9. 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. (a) Gross salary, wages or leave pay (including overtime pay) .....
  - (b) Fees (including director fees), commission or bonus .....
  - (c) Gross tips, perquisites, awards / rewards or other allowances (Details of payment: .....)
  - (d) Income tax borne by the employer in respect of his employee .....
  - (e) Employee Share Option Scheme (ESOS) benefit .....
  - (f) Gratuity for the period from ..... to .....
  - 2. Details of arrears and others for preceding years paid in the current year
    - Type of income (a) .....
    - (b) .....
  - 3. Benefits in kind (Specify: .....)
  - 4. Value of living accommodation provided (Address: .....)
  - 5. Refund from unapproved Provident / Pension Fund .....
  - 6. Compensation for loss of employment .....

**C PENSION AND OTHERS**

- 1. Pension .....
  - 2. Annuities or other periodical payments .....
- TOTAL** \_\_\_\_\_

**D TOTAL DEDUCTION**

- 1. Monthly tax deductions (MTD) remitted to LHDNM .....
- 2. CP38 deductions remitted to LHDNM .....
- 3. *Zakat* paid via salary deduction .....
- 4. Approved donations / gifts / contributions via salary deduction .....
- 5. Total claim for deduction by employee via Form TP1 in respect of:
  - (a) Relief RM .....
  - (b) *Zakat* other than that paid via monthly salary deduction RM .....
- 6. Total qualifying child relief .....

**E CONTRIBUTIONS PAID BY EMPLOYEE TO APPROVED PROVIDENT / PENSION FUND AND SOCSO**

- 1. Name of Provident Fund .....
  - Amount of compulsory contribution paid (state the employee's share of contribution only) RM .....
- 2. SOCSO: Amount of compulsory contribution paid (state the employee's share of contribution only) RM .....

**F TOTAL TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS**

RM .....

Name of Officer	.....
Designation	.....
Name and Address of Employer	.....
Employer's Telephone No.	.....

Date: .....

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

**THIS FORM EC 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. Department .....
- 3. Job Designation ..... 4. Staff No. / Payroll No. ....
- 5. Identity Card / Police / Army / Passport No. ....
- 6. EPF No. .... 7. SOCSO No. ....
- 8. Number of children qualified for tax relief .....
- 9. If the period of employment is less than a year, please state:  
(a) Date of commencement .....  
(b) Date of cessation .....

**B EMPLOYMENT INCOME AND BENEFITS**

(Excluding Tax Exempt Allowances / Perquisites / Gifts / Benefits)

RM

- 1. **Salary / Emoluments**  
(a) Salary, including Leave Pay, Bonus, Taxable Allowances and others .....
- (b) Gratuity for the period from ..... to .....
- 2. **Benefits In Kind** (State details: ..... ) .....
- 3. **Benefit of Leave Passage for Travel** (if applicable) .....
- 4. **Details of arrears and others for preceding years paid in the current year**  
Type of income (a) .....  
(b) .....

**TAXABLE INCOME** ( B1 + B2 + B3 + B4 )

**C TOTAL DEDUCTION**

- 1. Monthly tax deductions (MTD) remitted to LHDNM .....
- 2. CP38 deductions remitted to LHDNM .....
- 3. *Zakat* paid via salary deduction .....
- 4. Approved donations / gifts / contributions via salary deduction .....
- 5. Total claim for deduction by employee via Form TP1 in respect of:  
(a) Relief RM .....
- (b) *Zakat* other than that paid via monthly salary deduction RM .....
- 6. Total qualifying child relief .....

**D CONTRIBUTION TO EMPLOYEES PROVIDENT FUND AND SOCSO**

Amount of compulsory contribution paid (state the employee's share of contribution only)

- 1. EPF: RM .....
- 2. SOCSO: RM .....

**E LIST OF TAX EXEMPT ALLOWANCES / PERQUISITES / GIFTS / BENEFITS WITH RESPECTIVE AMOUNT**

Type of Allowance/Perquisite/Gift/Benefit	Exempted Amount (RM)	Type of Allowance/Perquisite/Gift/Benefit	Exempted Amount (RM)
1. ....	.....	3. ....	.....
2. ....	.....	4. ....	.....

Name of Officer	.....
Designation	.....
Name and Address of Employer	.....
Employer's Telephone No.	.....

Date .....

**Notes for Part F of Form EA: List of tax exempt allowances / perquisites / gifts / benefits which are required to declare:**

NO.	SUBJECT	EXEMPTION LIMIT (PER YEAR)
1.	Petrol allowance, travelling allowance or toll payment or any of its combination for official duties. If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of seven years for audit purpose.	RM6,000
2.	Child care allowance in respect of children <b>up to 12 years of age.</b>	RM2,400
3.	(a) Gift of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) including the cost of registration and installation registered in the name of the employee. (b) Gift of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) including the cost of registration and installation registered in the name of the employer.	Limited to only 1 unit for each category of assets
4.	(a) Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including the cost of registration and installation registered in the name of the employee. (b) Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including the cost of registration and installation registered in the name of the employer. <b>Note:</b> Where an employee receives a fixed allowance for telephone, the full amount of the telephone allowance is taxable.	Limited to only 1 line for each category of assets
5.	The amount received by employees for the purpose on obtaining a smartphone or tablet or personal computer. [P.U. (A) 134/2021 dan P.U. (A) 30/2021 – from year of assessment 2020]	Limited to an amount not exceeding RM5,000
6.	Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of:- (i) past achievement award; (ii) service excellence award, innovation award or productivity award; or (iii) long service award (provided that the employee has exercised an employment for more than 10 years with the same employer).	RM2,000
7.	Parking rate and parking allowance. This includes parking rate paid by the employer directly to the parking operator.	} Restricted to the actual amount expended
8.	Meal allowance received on a <b>regular basis</b> and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.	
9.	Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula: $A \times \frac{B}{C}$ Where; A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment; B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300, 000, whichever is lower; C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee. <b>Note:-</b> Exemption of subsidised interest is applicable to: ~ any type of residential property regardless of whether the employee already owns another residential property. ~ education loan which is utilised for the employee's own education. ~ a motor vehicle other than a motor vehicle licensed for commercial transportation of goods or passengers.	
<b>THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO EMPLOYEES HAVING CONTROL OVER THE COMPANY, SOLE PROPRIETORS OR PARTNERS OF PARTNERSHIP BUSINESSES</b>		
<b>Notes:</b>		
<p>1. Only tax exempt allowances / perquisites / gifts / benefits / listed above (No. 1 to 9) are <b>required to be declared</b> in Part F of Form EA.</p> <p>2. Others allowances / perquisites / gifts / benefits which are exempted from tax but <b>not required to be declared</b> in Part F of Form EA are as follows:</p> <p>(i) Consumable business products of the employer provided free of charge or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are <b>not exempted from tax</b>. The exemption is restricted to RM1,000.</p> <p>(ii) Leave passage for travel (confined only to the cost of fares for the employee and members of his immediate family). (a) within Malaysia (including meals and accomodation) for travel not exceeding 3 times in any calendar year; or (b) outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000.</p> <p>(iii) Service provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are <b>not exempted from tax</b>.</p> <p>(iv) Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid by the Ministry of Health. Example: Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.</p> <p>(v) Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions.</p> <p>(vi) Group insurance premium to cover workers in the event of an accident.</p>		