

## SIAPAKAH YANG DIMAKSUDKAN SEBAGAI MAJIKAN? WHAT IS MEANT BY EMPLOYER?

Pada amnya, **MAJIKAN** ialah pihak yang membayar saaraan kepada pekerja-pekerjanya di mana ada perhubungan “tuan-pekerja”.  
*In general, **EMPLOYER** means the party that pays remuneration to the employees, where there is an “employer-employee” relationship.*

## APAKAH JENIS SARAAAN YANG BIASANYA DIBAYAR OLEH MAJIKAN KEPADA PEKERJA-PEKERJA? WHAT ARE THE TYPES OF REMUNERATION PAID BY AN EMPLOYER TO THE EMPLOYEE?

- Gaji/Salary
- Upah/Wages
- Yuran Pengarah/Director’s Fees
- Gaji Cuti/Leave Pay
- Komisen/Commissions
- Elaun/Allowances
- Bonus/Bonuses
- Ganjaran/Gratuities

### PERHATIAN ATTENTION

Selain daripada saaraan-saraan tersebut di atas majikan juga perlu mencatatkan nilai manfaat berupa barangan yang disediakan kepada pekerja (Seperti kereta/petrol, pemandu, perjalanan percutian dalam negeri melebihi 3 kali atau satu perjalanan luar negeri melebihi RM3,000.00, tempat kediaman, kelengkapan rumah, perkakas dan peralatan, pembantu rumah, tukang kebun, opsyen saham dll.) semasa menyediakan borang **EA/EC**.  
*Besides the above stated remuneration, employer is required to declare the value of benefits or amenities in kind provided by the employer to the employee (such as motor car/fuel, driver, leave passages for travel within Malaysia exceeding three times or one leave passage for travel between Malaysia and any place outside Malaysia exceeding RM3,000.00, living accommodation, household furnishing, appliances, household domestic staff, shares options etc.) when completing Forms **EA/EC**.*

## APAKAH TUGAS DAN TANGGUNGJAWAB MAJIKAN TERHADAP CUKAI PENDAPATAN? WHAT ARE THE DUTIES AND RESPONSIBILITIES OF THE EMPLOYER REGARDING INCOME TAX?

### Pada Awal Tahun: At the beginning of the year:

Mengisi Borang Penyata Saraan Oleh Majikan (Borang E) dengan lengkap (beserta dengan Borang C.P. 159 dalam 2 salinan) dan mengembalikannya ke Cawangan Penaksiran yang mengeluarkan Borang tersebut dalam tempoh **TIGA PULUH HARI** yang ditetapkan.  
*To complete Remuneration By Employer Form (Form E) together with 2 copies of Form C.P. 159 and submit to the Assessment Branch which issued the form within the stipulated **THIRTY DAYS**.*

Menyediakan Borang EA/EC dengan lengkap dan 1 salinan hendaklah diberi kepada pekerja. **Majikan tidak perlu mengemukakan Borang EA/EC kepada LHDN.**  
*To complete Form EA/EC and 1 copy of the Form EA/EC to be given to employee. **Employer is not required to submit the Form EA/EC to IRB.***

### Pada bila-bila masa sepanjang tahun: Throughout the year:

- \* **Beritahu Cawangan Penaksiran** tentang pekerja baru dalam tempoh **SEBULAN** daripada tarikh mula bekerja (Borang CP 22).  
*To inform the Assessment Branch of any new employee within **A MONTH** of commencement of employment (Form CP 22).*
- \* **Beritahu Cawangan Penaksiran** tentang pemberhentian kerja seseorang pekerja dalam tempoh **TIGA PULUH HARI** sebelum tarikh pemberhentian kerja **SEKIRANYA**.  
*To inform the Assessment Branch the resignation of an employee within **THIRTY DAYS** from the date of cessation in the following **INSTANCES**:*
  - Pekerja akan bersara, atau  
*Employee who is retiring permanently, or*
  - Pekerja tertakluk kepada skim Potongan Cukai Berjadual tetapi majikan tidak membuat Potongan Cukai Berjadual.  
*Employee is subject to Schedular Tax Deduction but no deductions were made by the employer.*

- \* **Beritahu Cawangan Penaksiran** mengenai mana-mana pekerja yang akan atau bertujuan meninggalkan Malaysia selama tempoh lebih daripada **TIGA BULAN** dalam tempoh **SEBULAN** sebelum tarikh dijangka bertolak (Borang CP 21).  
*To inform Assessment Branch of any employee about to or intending to leave Malaysia for a period more than **THREE MONTHS** within **ONE MONTH** before the expected date of departure (Form CP 21).*

- \* **MENAHAN APA-APA BAYARAN** yang akan dibuat kepada pekerja yang akan berhenti kerja sehingga surat penyelesaian cukai dari Cawangan Penaksiran diterima, **SEKIRANYA**:  
**TO WITHHOLD ANY PAYMENTS** to employees ceasing employment until tax clearance is obtained from the Assessment branch in the following **INSTANCES**:

- Pekerja itu akan bersara, atau  
*Employee who is retiring permanently, or*
- Pekerja itu tertakluk kepada skim Potongan Cukai Berjadual tetapi majikan tidak membuat Potongan Cukai Berjadual.  
*Employee is subject to Schedular Tax Deduction but no deductions were made by the employer.*
- Pekerja itu akan atau bertujuan meninggalkan Malaysia selama tempoh lebih daripada **TIGA BULAN**.  
*Employee about to or intending to leave Malaysia for a period longer than **THREE MONTHS**.*

- \* **MEMBUAT POTONGAN CUKAI** setiap bulan daripada saaraan pekerja-pekerja berdasarkan kepada Jadual Potongan Cukai Bulanan (PCB). Lengkapkan Penyata Potongan Cukai oleh majikan (CP 39) dan kembalikan Borang CP 39 beserta dengan potongan yang telah dibuat ke LHDN pada **10 hari bulan** yang berikutnya: **TO MAKE TAX DEDUCTIONS** every month from employees’ remuneration based on Schedular Tax Deductions (STD) table. Complete the Notice of Deduction by Employer (CP 39) and submit the CP 39 together with the deductions to the IRB by the **10th** of the following month.

## APA AKAN TERJADI JIKA SESEORANG MAJIKAN GAGAL MEMBERITAHU LHDN MENGENAI PEKERJA-PEKERJANYA? WHAT HAPPENS IF THE EMPLOYER FAILS TO NOTIFY IRB OF THEIR EMPLOYEES?

**Jika seseorang majikan didapati gagal memberitahu tentang:**  
**If an employer fails to notify the Board concerning:**

- Pekerja-pekerja baru.  
*New employees.*
- Pemberhentian kerja mana-mana pekerjanya (Tertakluk kepada syarat-syarat yang tersebut di atas).  
*Cessation of employment of any employee (Subject to the above stated conditions).*
- Pekerja yang akan atau bertujuan meninggalkan Malaysia selama tempoh **lebih daripada tiga bulan** atau;  
*Employees about to or intending to leave Malaysia for period of **more than three months** or;*
- Gagal menahan apa-apa bayaran yang akan dibuat kepada mana-mana pekerja yang akan berhenti kerja (Tertakluk kepada syarat-syarat yang tersebut di atas) sehingga surat pelepasan cukai diterima.....  
*Failure to withhold payments to the employees ceasing employment (subject to the above stated conditions) until tax clearance is received.....*

**Majikan tersebut bertanggungjawab membayar semua cukai pekerja-pekerja berkenaan (Seksyen 107(4) Akta Cukai Pendapatan, 1967).**  
**The said employer will be required to settle all the taxes of the employees concerned (Section 107(4) Income Tax Act, 1967).**

### PERINGATAN REMINDER

Adalah menjadi satu **KESALAHAN** di bawah Akta Cukai Pendapatan, 1967, jika seseorang majikan gagal melaksanakan tanggungjawab seperti di atas. Tindakan mahkamah boleh diambil dan jika sabit kesalahan, majikan boleh dikenakan **DENDA SEHINGGA RM2,000.00 ATAU 6 BULAN PENJARA** atau **KEDUA-DUA SEKALI**.  
*It is an **OFFENCE** under the Income Tax Act, 1967, for an employer not to carry out his/her responsibilities as stated above. Court action may be pursued and if found guilty, the said employer will be fined **UP TO RM2,000.00 OR JAILED 6 MONTHS or BOTH**.*

## JENIS-JENIS BORANG MAJIKAN TYPES OF FORM FOR EMPLOYER

- Borang E** = Penyata Saraan oleh Majikan  
*Return of Remuneration By An Employer*
- CP 8A/EA** = Penyata Saraan daripada Penggajian (Pekerja Swasta)  
*Statement of Remuneration from Employment (Private sector employee)*
- CP 8C/EC** = Penyata Saraan daripada Penggajian (Pekerja Agensi Kerajaan)  
*Statement of Remuneration from Employment (Government Agencies)*
- CP 8D** = Lembaran Tambahan kepada Borang E  
*Additional Sheet to Form E*
- CP 39** = Penyata potongan-potongan cukai oleh Majikan  
*Statement of tax deductions by employer*
- CP 38** = Arahan kepada Majikan supaya memotong cukai  
*Directive to employer to deduct tax*
- CP 21** = Pemberitahuan oleh Majikan bagi pekerja yang akan atau bertujuan meninggalkan Malaysia bagi tempoh lebih daripada 3 bulan  
*Notification by Employer regarding an employee about to or intending to leave Malaysia for a period longer than three months.*
- CP 22** = Pemberitahuan pekerja baru di bawah Seksyen 83(2) Akta Cukai Pendapatan 1967.  
*Notification of new employees under Section 83(2) of the Income Tax Act, 1967.*
- CP 22A** = Pemberitahuan Pemberhentian Kerja seseorang pekerja di bawah Seksyen 83(3) Akta Cukai Pendapatan, 1967. (Pekerja yang akan berhenti kerja).  
*Notification of cessation of employment for an employee under Section 83(3) of the Income Tax Act, 1967. (Employee about to leave employment).*
- CP 22B** = Pemberitahuan Persaraan oleh seseorang pekerja-Sektor Kerajaan/Badan Berkanun/Pihak Berkuasa Tempatan.  
*Notification of retirement of an employee from the Government Sector/Statutory Body/Local Authority.*

## APAKAH TINDAKAN YANG PERLU DIBUAT OLEH MAJIKAN APABILA SESEORANG PEKERJANYA HENDAK BERSARA? WHAT STEPS SHOULD BE TAKEN BY AN EMPLOYER ON THE RETIREMENT OF AN EMPLOYEE?

Jika seseorang Majikan itu adalah daripada Agensi Kerajaan, Badan Berkanun atau Pihak Berkuasa Tempatan, Majikan itu dikehendaki mengisi **LIMA** salinan Borang Persaraan (**CP 22B**) memberitahu mengenai pekerja yang akan bersara atau pekerja yang telah meninggal dunia yang melibatkan pembayaran ganjaran dan pencen.  
*Where the Employer is from the Government sector, Statutory Body or Local Authority, the Employer is required to complete FIVE copies of the Retirement Form (CP 22B) notifying that an employee is about to retire or has passed away, which involves the payment of gratuity or pension.*

Borang tersebut mestilah diisi dengan lengkap dan mengandungi maklumat yang terkini dan dihantar ke Pejabat Cawangan yang mengendalikannya fail cukai pendapatan pekerja berkenaan dalam tempoh **6 BULAN** sebelum tarikh persaraan.  
*The completed form with updated information on the employee should be sent to the Assessment Branch which handles the income tax file of the employee concerned within 6 MONTHS prior to the date of retirement.*

## MAKLUMAT YANG DIPERLUKAN UNTUK PENDAFTARAN FAIL MAJIKAN INFORMATION REQUIRED FOR REGISTRATION OF EMPLOYERS' FILE

Isikan borang pendaftaran (Boleh diperolehi daripada):  
*To Complete registration form (Obtainable from):*

- i Pejabat cawangan LHDN terdekat.  
*The nearest IRB office.*

Kemukakan salinan:  
*Submit copies of:*

- i Sijil Pendaftaran Perniagaan.  
*Certificate of Business Registration.*
- i Borang 9, 24 dan Borang 49 (Borang daripada Suruhanjaya Syarikat Malaysia).  
*Form 9, 24 and 49 (Issued by Companies Commission of Malaysia).*
- i Borang D (Borang daripada Suruhanjaya Syarikat Malaysia).  
*Form D (Issued by Companies Commission of Malaysia).*

### PERHATIAN/REMINDER

Kegagalan mengembalikan Borang E dalam tempoh **30 HARI** yang ditetapkan boleh menyebabkan Majikan didakwa.  
*Failure to submit Form E within 30 DAYS as required may result in prosecution against the Employer.*

Majikan perlu memberitahu LHDN sekiranya:  
*Employers are required to inform IRB if:*

- Bertukar alamat premis perniagaan atau alamat pos.  
*Change of address of the business premises or postal address.*
- Menamatkan perniagaan.  
*Cessation of business.*
- Pengurusan perniagaan diambilalih.  
*Change of business management.*

Alamat laman web/web-site address:  
<http://www.hasilnet.org.my>

4



**MAJIKAN  
DAN  
CUKAI  
PENDAPATAN  
EMPLOYER  
AND INCOME TAX**

*Memberi Khidmat*

**MESRA  
MEMBANTU  
MEMUASKAN**