



DIRECTOR FEE & DIRECTOR SALARY

董事费 & 董事薪水

What Are the Tax Implications and Other Compliance?

有什么税务影响及规则?



- The annual fees paid by any employer, including retainer fees and meetings fees as compensation for serving on the board of directors.
- The amount for director fee will be decided by director in general meeting and must be approved by shareholder.
- 雇主每年可支付一次性的董事费给予董事们作为报酬。
- 董事费金额必须通过董事决议案，并得到股东大会的批准。



**What is Director
Fee?**
什么是董事费？

What is Director Salary/Remuneration? 什么是董事薪金？

Director's remuneration means the salaries and bonuses paid to director **every month.**

董事薪金是每个月支付给董事的薪金与红利

It is part of the **directors'** employment contract signed with the company.
董事薪金的金额来自于公司与董事之间的雇佣合同

Compulsory to declare **EPF, SOCSO & EIS.**

必须扣除及呈报 EPF, SOCSO 和 EIS



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Differences 区别

Director Fee 董事费

- Once a year
- 年支付一次
- Not subject to EPF, SOCSO, EIS
- 不必呈报 EPF, SOCSO, EIS
- Subject to PCB
- 必须呈报 PCB
- Subject for approval of directors and shareholders' meeting
- 必须通过董事与股东会议批准
- Need to declare personal tax
- 必须呈报个人所得税

Director Remuneration 董事薪金

- Every month
- 每个月支付
- Subject to EPF, SOCSO, EIS
- 必须呈报 EPF, SOCSO, EIS
- Subject to PCB
- 必须呈报 PCB
- Employment Contract
- 通过雇佣合同
- Need to declare personal tax
- 必须呈报个人所得税



Note for Accrued Director Fee

应付董事费的注意 事项

The director is **deemed** to be able to obtain on demand the receipt of such amount in the basis period immediately following relevant period since 2015. In other word, director fee was **deemed** as received Income on **subsequent year, even there is no payment yet has been made to director.**

自2015年起，就算公司在**下个财政年度未支付董事费**，但在个人所得税方面，该董事费**仍被视为一笔收入**。



How it is related to company accounts and personal tax? 公司的账目和个人所得税有什么关系呢?

Situation 1:

Director fee is approved and paid.

已批准和已支付的董事费

Director fee declaration in personal tax must be according to the year it is paid.

董事必须在呈报个人所得税时，申报当年所收到的董事费

	Debit	Credit
YA 2019	Director Fee	Bank
Director must declare director fee in personal tax <u>2019</u> .		

	Debit	Credit
YA 2019	Director Fee	Accrual
YA 2020	Accrual	Bank
Director must declare director fee in personal tax <u>2020</u> .		



How it related to company accounts and personal tax? 公司的账目和个人所得税有什么关系呢?

Situation 2:

Director fee is approved and but not yet paid.

已批准但未支付的董事费

Director may do not declare yet the fee in the relevant financial year, BUT he/she must declare it in the following financial year

董事能决定是否申报该未付董事费于当年的个人所得税。
无论是否收到该董事费，都必须在下一年的个人所得税中呈报。

	Debit	Credit
YA 2019	Director Fee	Accrual
YA 2020		

Director must declare director fee in personal tax 2020 even though has not yet been paid

