

Why Should I Pay PCB?

为什么我需要支付预扣税？



## WHAT IS PCB?

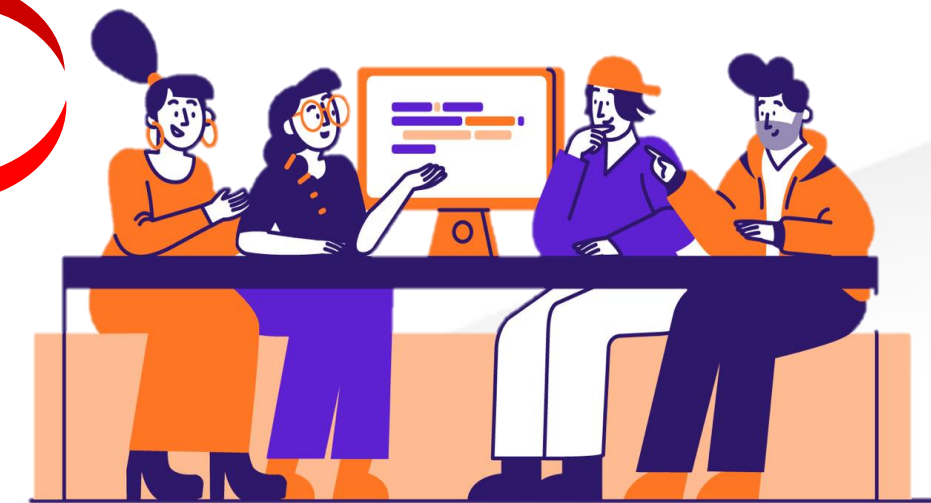
**PCB** stands for "Potongan Cukai Bulanan", which is Malay for "Monthly Tax Deduction".

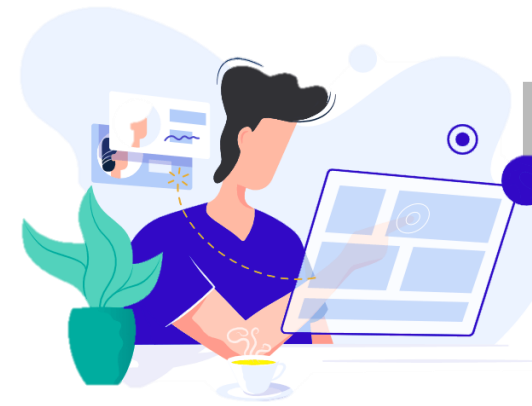
PCB is monthly deductions that go towards payment of your taxes in relation to your employment income. These monthly deductions will be paid by your employer to the Inland Revenue Board (**LHDN**).

预扣税是每个月以扣除薪金的方式来预先支付个人所得税。雇主有责任每个月计算与呈报雇员的预扣税至税务局。

An offence will be made if an employer who fails to remit payment on or before the 15<sup>th</sup> of the following month. The minimum fine is RM200 but not more than RM20,000 or 6 months imprisonment or both.

若雇主没在每个月的15日之前呈报雇员上个月收入的预扣税，雇主将受到RM200至RM20,000的罚款或六个月的监禁或两者兼施。





**TYPES OF REMUNERATION  
SUBJECT TO PCB**  
在预扣税计算范围内的收入

**Salary**  
薪金

**Wages**  
工资

**Overtime Payment**  
加班费

**Bonus/Incentive**  
花红

**Commission**  
佣金

**Tips**  
赏金

**Allowance**  
津贴

**Perquisite**  
额外补贴

**Gratuity**  
礼金

**Compensation  
For Loss Of  
Employment**  
劳工补偿金

**Tax Borne By The  
Employer**  
雇主承担税

**Director Fees**  
董事费

**Employee's Share  
Option Scheme  
(ESOS)**  
员工股票认购权

**Other Remuneration  
Related To  
Employment**  
雇主的其他收入



**Benefits in Kind (BIK) Motor Vehicle** - *Paragraph 13(1)(b)* of the ITA 1967 provides the gross income of an employee from an employment also includes any amount equivalent to the BIK provided to the employee by / on behalf of his employer to be personally enjoyed by that employee.

交通工具利益 – 雇主提供雇员的交通工具将被视为雇员的其中一项收入

**Value of Living Accommodation (VOLA)** - VOLA is living accommodation provided for the employee by or on behalf of the employer. VOLA is gross income from employment under *Paragraph 13(1)(c)* of the ITA 1967.

免费住宿 – 当雇主提供雇员住所，这也被视为雇员收入的一部分

From 1 January 2015, Benefit In Kind (BIK) and Value Of Living Accommodation (VOLA) are part of remuneration which is subject to PCB.

2015年1月1日起，实物利益与免费住宿将被纳入计算预扣税的范围内。





## THE PRESCRIBED VALUE OF MOTORCAR AND ITS RELATED BENEFITS

交通工具实物利益的规定值

Cost of Motorcar (New) RM	Annual Prescribed Benefit of Motorcar RM	Annual Prescribed Benefit of Petrol RM
Up to 50,000	1,200	600
50,001 – 75,000	2,400	900
75,001 – 100,000	3,600	1,200
100,001 – 150,000	5,000	1,500
150,001 – 200,000	7,000	1,800
200,001 – 250,000	9,000	2,100
250,001 – 350,000	15,000	2,400
350,001 – 500,000	21,250	2,700
500,001 and above	25,000	3,000





## PRESCRIBED VALUE OF HOUSEHOLD FURNISHING, APPARATUS AND APPLIANCES 住所实物利益的规定值

Category	Type Of Benefit	Annual Prescribed Value Of BIK Provided (RM)
1	Semi-furnished with furniture in the lounge, dining room or bedroom. 包含大厅，饭厅或睡房家具的半装修套房	840
2	Semi-furnished with furniture as in Column 1 and one or two of the following: 包含第一项的半装修套房以及提供以下一或两项： - air-conditioners / -空调 - curtains and alike / -窗帘等等 - carpets / -地毯	1,680
3	Fully furnished with benefits as in Columns 1 and 2 as above plus one or more of kitchen equipment, crockery, utensils and appliances 包含以上项目的完整装修套房，加上提供厨房设备，陶器，餐具和电器	3,360
4	Service charges and other bills such as water and electricity. 服务费和其他费用如水电费	Service charges and bills paid by the employer. 雇主所支付的费用





## Deduction for Zakat ZAKAT 扣除预扣税

If the employee pays **ZAKAT** to the religious association by deducting salary, the employee can claim a deduction from the withholding tax.

若雇员以扣除薪金的方式来支付**ZAKAT**至宗教协会，雇员可从预扣税中索取回扣。前提是必须提供付款证明。



### EXAMPLE 1

The excess zakat RM30 may be carried forward to the next MTD. But it only can be carried forward within the same year.

剩下多支付 ZAKAT 的 RM30 余额将会结转至下个月份的预扣税，但只能在同个年份内结转。



	RM	
MTD deductible according to schedule	105.00	
Zakat Paid	55.00	
<b>MTD to be deducted</b>	<b>50.00</b>	(105.00 – 55.00)

### EXAMPLE 2

	RM	
MTD deductible according to schedule	110.00	
Zakat Paid	140.00	
<b>MTD to be deducted</b>	<b>Nil</b>	(110.00 – 140.00)



You can check it through the PCB calculator.  
你可通过 PCB calculator 来查询。

Here is the link: / 以下是连接 : <http://calcpcb.hasil.gov.my>



How To Know Whether My Salary Need To Deduct PCB ?  
如何知道我的薪金是否需要扣除预扣税？

1

English Version

 LHDN  
MALAYSIA

KKCP (Pind.) 2019

Garis Panduan KKCP (Pind.) 2020

Borang PCB TP1 2021

Borang PCB TP3 2021

PENGIRAAN PCB TAHUN: 2021 ▼

PERNAH BEKERJA SEBELUM INI DALAM TAHUN SEMASA


Klik Sini

TIDAK PERNAH BEKERJA SEBELUM INI DALAM TAHUN SEMASA

Klik Sini

2

<< Keluar

 LHDN  
MALAYSIA

KALKULATOR PCB  
LEMBAGA HASIL DALAM NEGERI MALAYSIA

NAMA

NOMBOR PENGENALAN DIRI

BULAN

Status

Status Perkahwinan

(Tandakan yang berkenaan)

Individu Kurang Upaya

Pasangan Kurang Upaya

Anak (kandung/tiri/angkat)

Bilangan anak yang dituntut oleh diri sendiri

- Masukkan bilangan anak mengikut kategori di bawah Kadar kelayakan

100% 50%

(a) Di bawah 18 tahun

TAHUN 2021

Pemastautin

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