



Employer's Tax Obligations and Audit Framework for Employer

Remote Online Learning Series

8 December 2021

9.00 a.m. to 12.30 p.m.



Register Now

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KPMG in Malaysia

Employer's Tax Obligations and Audit Framework for Employer

Dear valued clients/business associates

While Companies have resumed its operations under the "New Normal", ensuring that the tax obligations of an employer are being met remains vital. This is particularly significant with the introduction of the new tax audit framework for employer by the Malaysian Inland Revenue Board ("IRB") which took effect from 1 October 2021.

The tax obligations include notifying the IRB on employee's commencement and cessation of employment, computation of Monthly Tax Deductions ("MTD"), filing of employer's tax return, etc.

It is essential for Companies to focus on the employer's tax reporting obligation since non-compliance can result with hefty fines. It is therefore important for HR personnel or personnel tasked with payroll matters have good practice and safeguards in place.



What you will learn from this course

01

When will the tax obligations of the employer arise?

02

Various statutory forms to be completed by the employer

03

Understand the compliance requirements for MTD

04

The newly issued Audit Framework for Employer

05

Points to take note and consequences for non-compliance

06

Good practices in assisting you to prepare for payroll audit by the IRB

CPE

A digital certificate of attendance will be issued for **3.5** CPE hours. This webinar is NOT HRDF claimable

Fees

- **RM150** (inclusive of 6% Service Tax)
- Payment must be made in full by **3 December 2021**, with payment receipt submitted to KPMG. Only registrations paid in full will receive access into the webinar.

Speaker's profile



Ms Soh Yuen San

Tax Manager of GMS Practice, Malaysia

Yueen San has more than 10 years of experience in providing personal tax compliance and advisory services to local and international clients. Her Malaysian tax engagements involve the preparation of personal tax returns, tax equalization calculations, calculation of Monthly Tax Deduction ("MTD"), preparing statutory forms in relation to employer's tax obligations and liaising with the IRB on contentious tax issues. She provides advice to clients on Malaysian personal tax implications including employer's tax obligations for individuals.



Mr Chan Sam Yeow

Tax Manager of GMS Practice, Malaysia

Sam Yeow has more than 10 years of experience in personal and corporate tax compliance and advisory, tax audit and investigation for both individual and corporate as well as capital statement preparation. He is currently involved in providing personal tax compliance and advisory services (including both employee and employer's tax obligations, payroll compliance review, etc) to his local and multinational clients in various industries such as manufacturing, insurance, oil and gas, trading, etc.

Facilitator's profile



Ms Fong Chooi Lian

Director of GMS Practice, Malaysia

Chooi Lian has more than 20 years of experience in Malaysian personal taxation for inbound and outbound assignees of local and foreign multinational companies which are involved in banking, manufacturing, trading, investment holding and etc. Her experience includes advisory assignments relating to employee's secondment overseas, tax equalization policy, employees share scheme, restructuring of remuneration packages, payroll compliance review. She also conducts in-house tax training as well as tax briefings to clients.

Who should attend?

Personnel dealing with payroll, process reimbursement of claims or in possession of information relevant for the calculation of MTD, preparation of Form EA/Form CP21/CP22A and e-Form E.

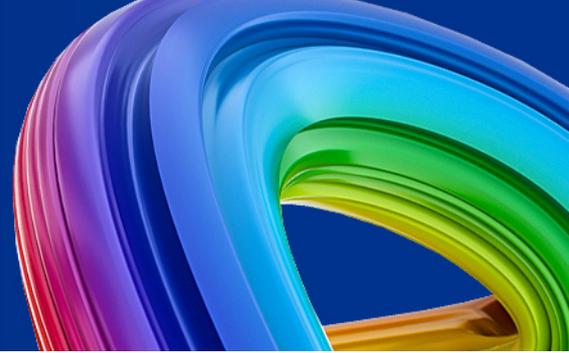


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9:00 a.m. – 10:30 a.m.

Welcome note and introduction

Definition of Employer and when will the employer's tax obligation arise

- Tax responsibilities on fulfilling employer's obligation on new employees, resigned employees, seconded employees and retirees

Statutory Forms

- Various types of forms to be completed under the Employer's tax obligation
- Sharing on the key difference between perquisites and benefits-in-kind ("BIK") as well as what are the essential points relating to reporting of employment income and benefits
- Sharing of points to note when completing the employment related income in the statutory Forms

10:30 a.m. – 10:45 a.m.

Break

10:45 a.m. – 11.15 a.m.

Understanding the compliance requirement for MTD

- What is MTD
- Differentiate between additional and normal remuneration subject to MTD
- Employer's responsibilities on MTD

11.15 a.m. – 11.45 a.m.

New Audit Framework for Employer

11.45 a.m. – 12.00 p.m.

Good practices to prepare for payroll audit

12.00 p.m. – 12:30 pm

Question and Answers

Important notice

- Registration closes on **3 December 2021**, and is on first come, first served basis.
- **All delegates must register with their own email address** in order to access and attend the webinar. Entry into the webinar is unique to the registered delegate's email address and is not transferable. If you are registering on someone else's behalf, ensure to insert the delegates email instead of your own.
- KPMG's webinar series are conducted online; hence, you will need to have stable internet access in order to participate. While you may view the webinar using a mobile device, it is recommended to participate using a laptop/PC for optimal experience.

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Cancellation

- No refund will be given for cancellations received less than 7 working days before the webinar date.
- A substitute delegate is welcomed at no additional charge if the registered delegate is unable to attend (Advance notice of 5 working days before the event is required.). In the event the webinar is cancelled by KPMG due to unforeseen circumstances, a full refund will be reimbursed to the delegate.

For registration enquires, you may contact :

KPMG Tax Services Sdn Bhd

Company Registration No.: **198301001627 (96860-M)**

✉ : taxevents@kpmg.com.my

www.kpmg.com.my/Tax



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