



# Understanding employer's tax obligations and embracing new way of working

**9 January 2024 (Tuesday)**

8.30am to 5.30pm

One World Hotel, Petaling Jaya

[www.kpmg.com.my/globalmobility](http://www.kpmg.com.my/globalmobility)

KPMG in Malaysia





# Understanding employer's tax obligations and embracing new way of Working

In today's dynamic business environment, it is crucial for employers to ensure that their tax obligations are being met due to the increasing stringent tax laws and intensified tax audit activities carried out by the Malaysian Inland Revenue Board ("MIRB"). These tax obligations are none other than notifying the MIRB on employee's commencement and cessation of employment, preparing Form EA ("Statement of Remuneration from Employment"), computation of Monthly Tax Deductions ("MTD") and filing of employer's tax return.

It is essential for employers to be mindful of the recent tax developments to discharge their tax obligations fully including digital transformation adopted by the MIRB. The risk for non-compliance is not limited to monetary penalties. It can also extend to reputational damage for the employers.

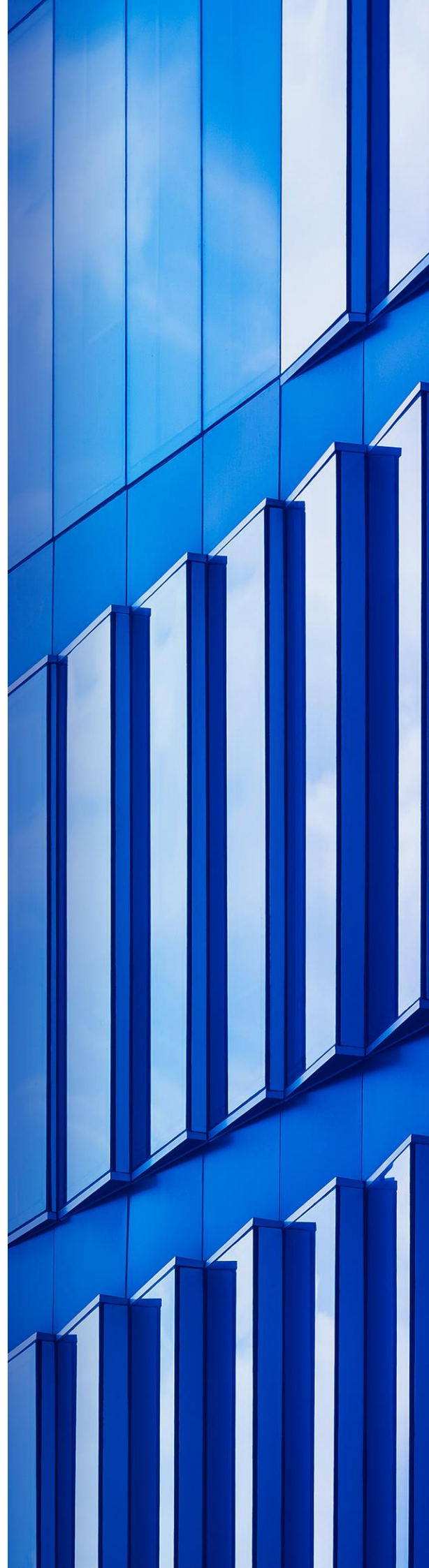
As the workplace changes to accommodate new ways of working, we will share with you how Human Resources ("HR") and Compensation Strategies should change; what employers should be looking out for; and what the implications are.

**7**  
**CPE hours**

A digital certificate of attendance will be issued for **7 CPE hours**.

**Fees**  
**RM848**

inclusive of 6% Service Tax and participant materials. This webinar is not HRDC claimable.



# Course highlights

Through this workshop, attendees will have a clearer and in-depth understanding of the following topics:

01

When will the tax obligations of an employer arise?

05

Points to take note and consequences for non-compliance

02

Various statutory forms to be completed by an employer

06

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

03

Tax treatment of various perquisites, benefits-in-kind ("BIK") and other types of remuneration components.

07

New ways of working

04

Understand the compliance requirements for MTD

# Speakers' profile



## **Ms. Cecilia Paul**

Associate Director – Global Mobility Services  
KPMG in Malaysia

Cecilia has more than 15 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, Employer's Tax Return ("Form E"), calculation of Monthly Tax Deduction ("MTD") and liaising with the IRB on contentious tax issues.



## **Mr. Chan Sam Yeow**

Associate Director – Global Mobility Services  
KPMG in 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.



## **Ms. Sharmini Ann Jacob**

Executive Director – People and Change Advisory,  
KPMG in Malaysia

Sharmini leads the People & Change Advisory unit in Malaysia. She is a highly motivated, solution-oriented individual with more than 20 years of work experience in both People & Change Consulting and HR Operations with a strong technical know-how in Organization Design, HR Transformation, Change Management and Human Rights. In the course of her career, Sharmini has worked in various ASPAC countries including Malaysia, Australia, China, Hong Kong, Philippines, Singapore, Vietnam, Brunei, Indonesia, Thailand and India. Her experience cuts cross both the public and private sectors and across almost all industries including oil & gas, education, financial, etc.



# Facilitator's profile



## Ms. Wee Chong Eng

Director – Global Mobility Services  
KPMG in Malaysia

Chong Eng has more than 20 years of tax experience in providing Malaysian personal tax compliance and advisory services to local as well as multinational companies. Apart from her experience in tax compliance for local individuals and expatriates, she has also been involved in personal tax planning, restructuring of remuneration packages and advisory services for individuals, both locals and expatriates. She has also advised clients on share schemes, tax reimbursements policies, payroll compliance as well as due diligence. She also conducts workshops, both internally and externally 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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|                   |   |
|-------------------|---|
| 8.30am – 9.00am   | Breakfast and registration  |
| 9.00am – 10.30am  | <b>Employer's Obligations</b> <ul style="list-style-type: none"><li>• Tax responsibilities on fulfilling employer's obligations on new employees, resigned employees, seconded employees and retirees</li></ul> <b>Understanding the compliance requirement for MTD</b> <ul style="list-style-type: none"><li>• What is MTD</li><li>• Differentiate between additional and normal remuneration subject to MTD</li><li>• Employer's responsibilities on MTD</li></ul> <b>Completion of Form EA</b> <ul style="list-style-type: none"><li>• Tax treatment on perquisites, BIK and other type of remuneration components</li></ul> |
| 10.30am – 10.45am | Break   |
| 10.45am – 12.30pm | <b>Completion of Form EA (con't)</b> <ul style="list-style-type: none"><li>• Tax treatment on perquisites, BIK and other type of remuneration components</li></ul>  |
| 12.30pm – 1.30pm  | Lunch   |
| 1.30pm – 3.30pm   | <b>Completion of Form EA (con't)</b> <ul style="list-style-type: none"><li>• Tax treatment on perquisites, BIK and other type of remuneration components</li></ul>  |
| 3.30pm – 3.45pm   | Tea break   |
| 3.45pm – 4.45pm   | <b>Completion of Form EA (con't)</b><br><b>Completion of Form E</b><br><b>Non-compliance and penalties</b><br><b>Good practice to prepare for payroll audit</b>   |
| 4.45pm – 5.15pm   | <b>New ways of working</b>  |
| 5.15pm – 5.30pm   | Questions and Answers   |

## ● Terms & Conditions

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- Register by **3 January 2024 (Wednesday)** as seats are limited. Registration is on a first come, first served basis.
- Payment must be made in full by no later than 3 January 2024 with the payment receipt/remittance evidence forwarded to KPMG. Only registrations paid in full will receive confirmation and access to the workshop.
- All delegates must register with their own email address.
- If you are registering on someone else's behalf, please insert the delegate's email instead of your own.

## ● Contact us

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For registration enquires, you may contact :

**Ms Zulaiha Omar**

Email: [zulaihaomar@kpmg.com.my](mailto:zulaihaomar@kpmg.com.my)

Tel : 03-7721 7362

**Register Now**

## Cancellation

- A substitute delegate is welcome at no extra charge if you are unable to attend. Please inform us 2 working days before the event in order for us to update our records
- No refund will be given for cancellations received less than 7 working days before the event date.

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## KPMG Tax Services Sdn Bhd

Company Registration No.: 198301001627 (96860-M)



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