**THE RELATIONSHIP BETWEEN CHARACTERISTIC OF THE EMPLOYER AND MTD COMPLIANCE**

**BY**

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**MASTER OF TAXATION**

**UNIVERSITI UTARA MALAYSIA**

**MAY 2023**

**Kolej Perniagaan**
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# ABSTRACT

This study examines the relationship between characteristic of the employer and MTD compliance among employer in IRBM Sungai Petani Branch, Kedah using Dependence Theory. This study aims to examine the characteristic of employer by numbers of employee, location of employer and MTD calculation method as an independent variable and MTD compliance as a dependent variable to measure the MTD compliance among the employers from private sectors under IRBM Sungai Petani Branch, Kedah to collect data, a total of 139 employers which has been audited by IRBM on the year 2020 and self-administered questionnaires link were distributed to IRBM (MTD) auditors by google form in terms of MTD compliance .Using the Statistical Package for the Social Sciences (SPSS) version 20.0 analysis method, the results of the hypothesis show that there is a positive and significant relationship between characteristic of employer and MTD compliance. The overall findings show that the numbers of employer, location of employer and MTD calculation method are the main factors that attract MTD auditors.

Keywords: monthly tax deduction (MTD), MTD compliance, numbers of employee, location of employer and MTD calculation method.

## ABSTRAK

Kajian ini mengkaji hubungan antara ciri-ciri majikan dengan pematuhan PCB dalam kalangan majikan di LHDNM Cawangan Sungai Petani, Kedah menggunakan Teori Pergantungan. Kajian ini bertujuan untuk mengkaji ciri majikan mengikut bilangan pekerja, lokasi majikan dan kaedah pengiraan PCB sebagai pembolehubah tidak bersandar dan pematuhan PCB sebagai pembolehubah bersandar untuk mengukur pematuhan PCB dalam kalangan majikan sektor swasta di bawah LHDNM Cawangan Sungai Petani, Kedah. untuk mengumpul data, sebanyak 139 majikan yang telah diaudit oleh LHDNM pada tahun 2020 dan pautan soal selidik yang ditadbir sendiri telah diedarkan kepada juruaudit LHDNM (MTD) melalui google form dari segi pematuhan PCB .Menggunakan Pakej Statistik untuk Sains Sosial (SPSS) versi 20.0 kaedah analisis, hasil hipotesis menunjukkan terdapat hubungan yang positif dan signifikan antara ciri majikan dengan pematuhan PCB. Dapatan keseluruhan menunjukkan bahawa bilangan majikan, lokasi majikan dan kaedah pengiraan PCB merupakan faktor utama yang menarik perhatian juruaudit PCB.

Kata kunci : potongan cukai bulanan (PCB), pematuhan PCB, bilangan pekerja, lokasi majikan dan kaedah pengiraan PCB.

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| | |
|---|---|
| MTD | Monthly tax Deductions |
| IRBM | Inland Revenue Board |
| YA | Year of Assessment |
| HR | Human Resource |

## CHAPTER ONE: INTRODUCTION

### 1.0 Introduction

As we know all countries have their own taxation system to generate revenue. Countries including Canada, Austria, United Kingdom, Australia, Germany, India, New Zealand, United States and Nigeria, have all adopted it widely. By this kind of tax system, employees don't need to file a tax return because the government makes it a point to consistently and for the current year to collect the appropriate amount of tax on employment income. (Dr. Muzainahmansor, 2017)

Malaysia has used a technique known as Monthly Tax Deduction (MTD) becomes a channel of tax collection in the system since 1994. MTD is a technique that helps employees who otherwise would have to make lump sum tax payment at declaration time. (IRBM, 2015).



Employers are required to collect tax using the MTD system to comply with Inland Revenue Board of Malaysia's (IRBM) regulations. As a result, they deduct payroll taxes from employees' salary and send them to the IRBM by the fifteen of the following months. The method, which comprises tax deductions at source, was developed as an administrative tool for IRBM as well as an anti-avoidance technique. Making sure employers can effectively withhold taxes from employees is the goal.

The MTD is the final tax structure Malaysia implemented in 2014. As a result, starting in the Year of Assessment (YA) 2014, employees could not be needed to file or disclose personal tax returns, making the monthly tax deduction the only tax due. **(IRBM Website, FAQ Individual).**

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**APPENDIX A**

Lembaga Hasil Dalam Negeri Malaysia
Menara Hasil, Aras 12
Persiaran Rimba Permai Cyber 8
63000 Cyberjaya, Selangor

01/12/2022

Pengarah
Lembaga Hasil Dalam Negeri Malaysia
Cawangan Sungai Petani
Jalan Lencongan Timur,
Bandar Amanjaya
08000 Sungai Petani, Kedah

Puan,

**MEMOHON KEBENARAN UNTUK MENGGUNAKAN DATA MAJIKAN DAN PEMBAYAR CUKAI SELIAN DI BAWAH CAWANGAN SUNGAI PETANI**

Dengan segala hormatnya perkara di atas dirujuk.

2. Saya Devandran a/l Nagapah Reday, sedang mengikuti program Ijazah Sarjana di Universiti Utara Malaysia dalam bidang Percukaian. Saya ingin memohon kebenaran daripada pihak puan untuk membenarkan saya menjalankan kajian untuk memenuhi keperluan pengajian ijazah tersebut dengan menggunakan data majikan dan pembayar cukai di bawah seliaan Cawangan Sungai Petani, Kedah.

3. Tajuk kajian saya ialah 'Hubungan di Antara Ciri-Ciri Majikan Dan Pematuhan PCB". Tujuan kajian adalah untuk meneliti pematuhan majikan dari segi pemotongan cukai bulanan untuk pekerja . Kajian ini diharap akan memberi manfaat kepada Lembaga Hasil Dalam Negeri Malaysia dari segi kutipan cukai dan mempertingkatkan tahap kesedaran majikan terhadap portongan cukai bulanan (PCB).

4. Bersama-sama surat ini saya sertakan surat pengesahan pelajar daripada Universiti Utara Malaysia untuk perhatian dan rujukan pihak puan.

Sekian, terima kasih.

Permohonan diluluskan untuk tujuan pengajian.

(Devandran a/l Nagapah Reday)
No. K/P: 790512-08-5351

NORHAYATI BINTI MAT NOR
Pengarah Cawangan
Lembaga Hasil Dalam Negeri Malaysia
Cawangan Sungai Petani

**b. RESIDENT EMPLOYEE**

MTD of an employee who is resident or known to be resident in Malaysia is derived after deducting all allowable deductions under the Income Tax Act (ITA), 1967.

MTD formula are categorised into four (4) formulas. The employer may change the category of remuneration based on the approval from the IRBM. The formulas are:

1) Computerised calculation for Normal Remuneration
2) Computerised calculation for Additional Remuneration
3) Computerised calculation for Returning Expert Program (REP)
4) Computerised calculation for Knowledge Worker at Specified Region (Iskandar Malaysia)

**1. COMPUTERISED CALCULATION FOR NORMAL REMUNERATION**

"**Normal remuneration** means fixed monthly remuneration paid to the employee whether the amount paid is fixed or variable as specified in the contract of service in writing or otherwise;

- If the employee has no salary and only receives a commission, the commission paid is considered as remuneration.
- If the monthly salary is paid on a daily or hourly basis, the total monthly salary paid is considered as remuneration.
- If the monthly salary changes due to the change in currency values, the total monthly salary paid is also considered as remuneration.

(ii) Category 2 = Married and husband or wife is not working:
Value of D = Deduction for individual,
Value of S = Deduction for husband or wife, and
Value of C = Number of qualifying children;

(iii) Category 3 = Married and husband or wife is working, divorced or widowed, or single with adopted child:
Value of D = Deduction for individual,
Value of S = 0, and
Value of C = Number of qualifying children;

| | |
|---|---|
| $\sum LP$ | Accumulated allowable deductions in the current year, including from previous employment, if any; |
| $LP_1$ | Allowable deductions for the current month; |
| M | Amount of the first chargeable income for every range of chargeable income a year; |
| R | Percentage of tax rates; |
| B | Amount of tax on M after deduction of tax rebate for individual and husband or wife, if qualified; |
| Z | Accumulated *zakat* paid in the current year other than *zakat* for the current month; |
| X | Accumulated Monthly Tax Deduction paid for the previous month in the current year, including payment from previous employment, but shall not include additional Monthly Tax Deduction requested by the employee and payment of tax installment. |

Upon getting the value of P, the value of M, R and B are determined based on Table 1 where the value of B depends on the category of employee.



**Table 1: Value of P, M, R and B**

| P (RM) | M (RM) | R (%) | B Category 1 & 3 (RM) | B Category 2 (RM) |
|---|---|---|---|---|
| 5,001 - 20,000 | 5,000 | 1 | – 400 | – 800 |
| 20,001 - 35,000 | 20,000 | 3 | -250 | -650 |
| 35,001 - 50,000 | 35,000 | 8 | 600 | 600 |
| 50,001 - 70,000 | 50,000 | 13 | 1,800 | 1,800 |
| 70,001 - 100,000 | 70,000 | 21 | 4,400 | 4,400 |
| 100,001 - 250,000 | 100,000 | 24 | 10,700 | 10,700 |
| 250,001 - 400,000 | 250,000 | 24.5 | 46,700 | 46,700 |
| 400,001 - 600,000 | 400,000 | 25 | 83,450 | 83,450 |
| 600,001 - 1,000,000 | 600,000 | 26 | 133,450 | 133,450 |
| 1,000,001 - 2,000,000 | 1,000,000 | 28 | 237,450 | 237,450 |
| Exceeding 2,000,000 | 2,000,000 | 30 | 517,450 | 517,450 |

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**UUM/COB/P-40**
17 October 2022

**INLAND REVENUE BOARD OF MALAYSIA**
Menara Hasil, Aras 12
Persiaran Rimba Permai, Cyber 8
63000 Cyberjaya, Selangor

Dear Sir/Madam,

**DATA COLLECTION**

**COURSE** : **MASTERS PROJECT**
**COURSE CODE** : **BPMZ6996**
**LECTURER** : **DR. RUSNIZA BINTI ABDUL RAHMAN**

This is to certify that the following is a postgraduate student from UUM College of Business, Universiti Utara Malaysia. He is pursuing the abovementioned course, which requires him to undertake an academic study and prepare an assignment. The details are as follows:

| NO. | NAME | MATRIC NO. |
|---|---|---|
| 1. | DEVANDRAN A/L NAGAPAH REDAY | 827177 |

In this regard, I hope that you could kindly provide him with assistance and cooperation to enable him to successfully complete the assignment given. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance are very much appreciated.

Thank you.

**"WAWASAN KEMAKMURAN BERSAMA 2030"**
**"BERKHIDMAT UNTUK NEGARA"**
**"KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA"**
**"ILMU BUDI BAKTI"**



Upholding the principles of trust and integrity

**NURUL NADIAH RUSLE**
Assistant Registrar
for Director
Postgraduate Studies Unit
UUM College of Business

c.c. - Student's File (827177)

Universiti Pengurusan Terkemuka
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AACSB BACHELOR AMBA IQA

| EMPLOYER | 2018 | | | | | 2019 | | | | | 2020 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | NON COMPLIANCE FIGURE | COMPOUND | NUMB OF EMPLOYER | LOCATION | MTD CALCULATION METHOD | NON COMPLIANCE FIGURE | COMPOUND | NUMB OF EMPLOYER | LOCATION | MTD CALCULATION METHOD | NON COMPLIANCE FIGURE | COMPOUND | NUMB OF EMPLOYER | LOCATION | MTD CALCULATION METHOD |
| E1 | 73,698.56 | 14,400.00 | 50 | CYBERJAYA | PAYROLL | 88,063.19 | 14,400.00 | 56 | CYBERJAYA | PAYROLL | | - | 60 | CYBERJAYA | PAYROLL |
| E2 | - | - | 4 | SUNGAI PETANI | MANUAL | 4,602.00 | 1,600.00 | 4 | SUNGAI PETANI | MANUAL | | - | 4 | SUNGAI PETANI | MANUAL |
| E3 | 12.00 | 200.00 | 8 | SUNGAI PETANI | MANUAL | - | - | 8 | SUNGAI PETANI | MANUAL | | - | 8 | SUNGAI PETANI | MANUAL |
| E4 | 463.00 | 400.00 | 2 | SUMGAI PETANI | MANUAL | 504.00 | 400.00 | 2 | SUMGAI PETANI | MANUAL | - | - | 2 | SUMGAI PETANI | MANUAL |
| E5 | 704.32 | 800.00 | 5 | JENIANG | MANUAL | 0.05 | 200.00 | 5 | KENIANG | MANUAL | - | - | 5 | KENIANG | MANUAL |
| E6 | 8,036.32 | 3,410.03 | 10 | GURUN | PAYROLL | 4,012.36 | 2,535.34 | 10 | GURUN | PAYROLL | - | - | 10 | GURUN | PAYROLL |

| NUMBER OF EMPLOYER | COMPOUNDS 2018 | 2019 | 2020 | NUMBER OF EMPLOYER | COMPOUNDS 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|
| E1 | 14,400.00 | 14,400.00 | - | E31 | - | - | - |
| E2 | 2,400.00 | 2,509.16 | - | E32 | - | - | - |
| E3 | - | 200.00 | - | E33 | - | - | - |
| E4 | - | 200.00 | - | E34 | - | - | - |
| E5 | 200.00 | 2,200.00 | - | E35 | - | - | - |
| E6 | - | 200.00 | - | E36 | - | - | - |
| E7 | 400.00 | - | - | E37 | - | - | - |
| E8 | 400.00 | 400.00 | - | E38 | - | - | - |
| E9 | 800.00 | 200.00 | - | E39 | - | - | - |
| E10 | 4,244.51 | 3,912.69 | - | E40 | - | - | - |
| E11 | - | 200.00 | - | E41 | 200.00 | - | - |
| E12 | - | 200.00 | - | E42 | 600.00 | - | - |
| E13 | 2,400.00 | 1,400.00 | - | E43 | 800.00 | - | - |
| E14 | 200.00 | 200.00 | - | E44 | 1,000.00 | 2,200.00 | - |
| E15 | 200.00 | - | - | E45 | 2,200.00 | 1,600.00 | - |
| E16 | 200.00 | 200.00 | - | E46 | - | 1,600.00 | - |
| E17 | 400.00 | - | - | E47 | 2,200.00 | - | - |
| E18 | 400.00 | 1,400.00 | - | E48 | 200.00 | - | - |
| E19 | - | 200.00 | - | E49 | - | 600.00 | - |
| E20 | - | 2,400.00 | - | E50 | - | 200.00 | - |
| E21 | 800.00 | 400.00 | - | E51 | 200.00 | - | - |
| E22 | 200.00 | - | - | E52 | 600.00 | 2,200.00 | - |
| E23 | 900.59 | - | - | E53 | 200.00 | - | - |
| E24 | 1,000.00 | - | - | E54 | 200.00 | 200.00 | - |
| E25 | 2,578.69 | 986.52 | - | E55 | 600.00 | 600.00 | - |
| E26 | 200.00 | 200.00 | - | E56 | 1,200.00 | 400.00 | - |
| E27 | - | - | - | E57 | 200.00 | 309.41 | - |
| E28 | - | - | - | E58 | 3,410.03 | 2,535.34 | - |
| E29 | - | - | - | E59 | - | 200.00 | - |
| E30 | - | - | - | E60 | 1,000.00 | 1,400.00 | - |

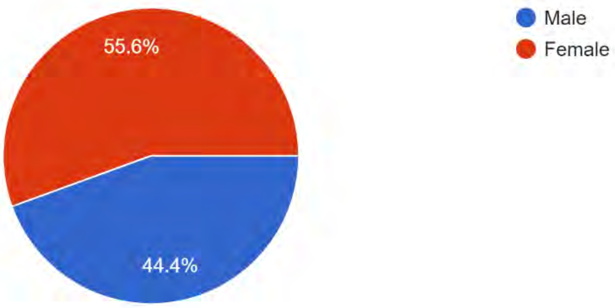
| NUMBER OF EMPLOYER | COMPOUNDS | | |
|---|---|---|---|
| | 2018 | 2019 | 2,020.00 |
| E61 | - | 200.00 | - |
| E62 | 200.00 | 850.33 | - |
| E63 | - | 2,200.00 | - |
| E64 | 200.00 | | - |
| E65 | - | 200.00 | - |
| E66 | 400.00 | - | - |
| E67 | 200.00 | - | - |
| E68 | 222.80 | 2,400.00 | - |
| E69 | 1,400.00 | - | - |
| E70 | 2,400.00 | 600.00 | - |
| E71 | 2,000.00 | 2,400.00 | - |
| E72 | 2,400.00 | 600.00 | - |
| E73 | 1,400.00 | 2,400.00 | - |
| E74 | 2,400.00 | 2,400.00 | - |
| E75 | 200.00 | 330.30 | - |
| E76 | - | 600.00 | - |
| E77 | 200.00 | 200.00 | - |
| E78 | 1,065.84 | 2,246.23 | - |
| E79 | - | 200.00 | - |
| E80 | 800.00 | 2,400.00 | - |
| E81 | 200.00 | - | - |
| E82 | - | 800.00 | - |
| E83 | 400.00 | - | - |
| E84 | 2,400.00 | 800.00 | - |
| E85 | 200.00 | 200.00 | - |
| E86 | - | 600.00 | - |
| E87 | 200.00 | 200.00 | - |
| E88 | 200.00 | 200.00 | - |
| E89 | - | 200.00 | - |
| E90 | 2,400.00 | - | - |

| NUMBER OF EMPLOYER | COMPOUNDS | | |
|---|---|---|---|
| | 2018 | 2019 | 2020 |
| E91 | 2,616.18 | 2,555.24 | - |
| E92 | 200.00 | 600.00 | - |
| E93 | 400.00 | 200.00 | - |
| E94 | 800.00 | 200.00 | - |
| E95 | 2,400.00 | - | - |
| E96 | 2,400.00 | 2,200.00 | - |
| E97 | 2,400.00 | 2,400.00 | - |
| E98 | 2,200.00 | 2,400.00 | - |
| E99 | 200.00 | - | - |
| E100 | 2,400.00 | 1,000.00 | - |
| E101 | 2,400.00 | - | - |
| E102 | 1,000.00 | - | - |
| E103 | 400.00 | 800.00 | - |
| E104 | 2,400.00 | 2,400.00 | - |
| E105 | 2,400.00 | 800.00 | - |
| E106 | - | 1,000.00 | - |
| E107 | 2,400.00 | 2,400.00 | - |
| E108 | 2,400.00 | 2,400.00 | - |
| E109 | 2,400.00 | 2,400.00 | - |
| E110 | - | - | - |
| E111 | 1,800.00 | 200.00 | - |
| E112 | - | 800.00 | - |
| E113 | - | - | - |
| E114 | - | - | - |
| E115 | - | - | - |
| E116 | - | - | - |
| E117 | - | - | - |
| E118 | - | - | - |
| E119 | - | - | - |
| E120 | - | - | - |

| NUMBER OF EMPLOYER | COMPOUNDS | | |
|---|---|---|---|
| | 2018 | 2019 | 2020 |
| E121 | - | - | - |
| E122 | - | - | - |
| E123 | - | - | - |
| E124 | - | - | - |
| E125 | - | - | - |
| E126 | - | - | - |
| E127 | - | - | - |
| E128 | - | - | - |
| E129 | - | - | - |
| E130 | - | - | - |
| E131 | - | - | - |
| E132 | - | - | - |
| E133 | - | - | - |
| E134 | - | - | - |
| E135 | - | - | - |
| E136 | - | - | - |
| E137 | - | - | - |
| E138 | 1,000.00 | 2,400.00 | - |
| E139 | - | - | - |

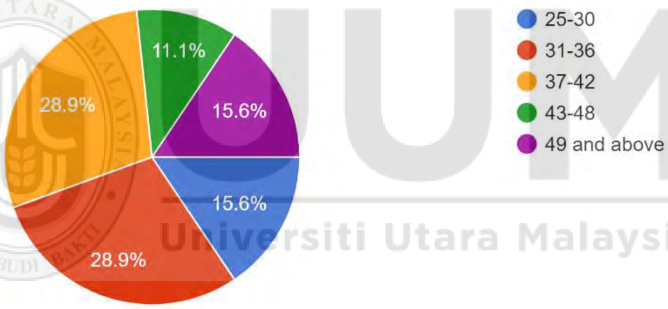
GENDER

45 responses




AGE

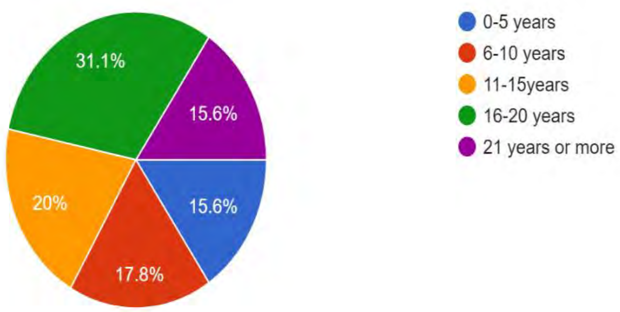
45 responses





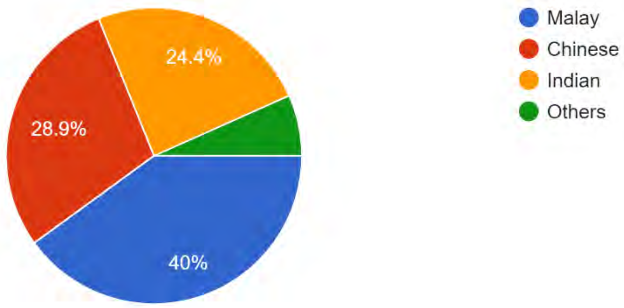

WORKING EXPERIENCE

45 responses



Race

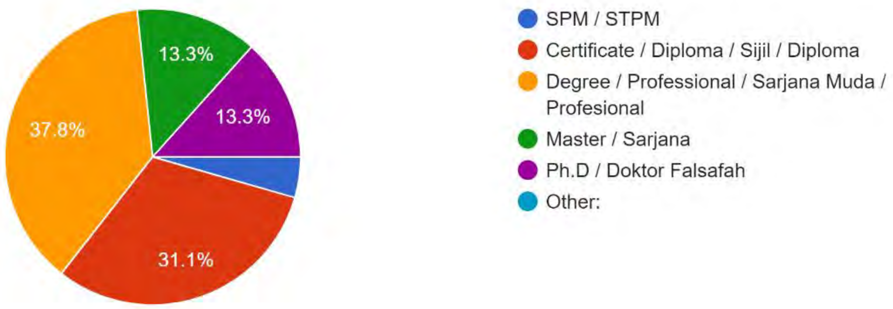
45 responses





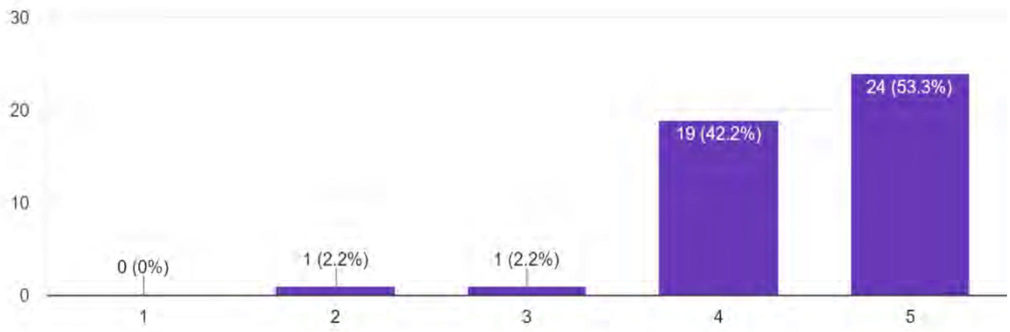

Highest level of education

45 responses



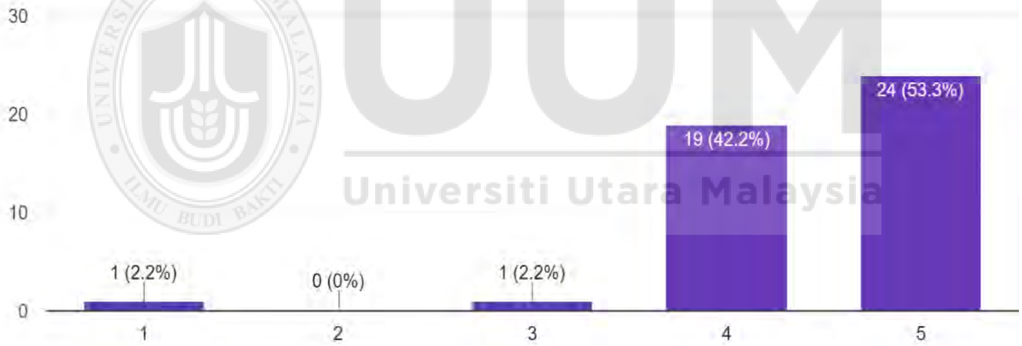
1) The number of employees is the most important criteria to determine MTD compliance among employers

45 responses




2 The location of the employer is an important role for the selection of audit cases

45 responses






3) MTD calculation methods are the most focused during MTD compliance audits

45 responses