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**FACTORS INFLUENCING COMPLIANCE IN MONTHLY
TAX DEDUCTIONS (MTD) AND PERSONAL INCOME TAX
FILING**

MOHD ZAKI NASIR



**MASTER OF SCIENCE
UNIVERSITI UTARA MALAYSIA
SEPTEMBER 2025**

**FACTORS INFLUENCING COMPLIANCE IN MONTHLY TAX DEDUCTIONS
(MTD) AND PERSONAL INCOME TAX FILING**

By:

MOHD ZAKI NASIR



**Thesis Submitted to
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(International Accounting)**

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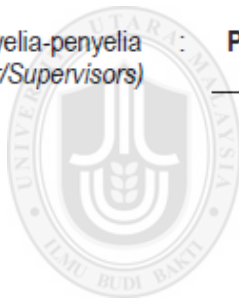
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ABSTRACT

This study aims to examine the relationship between Monthly Tax Deduction (MTD) and the compliance level in submitting Individual Income Tax Return Forms (BE Form) among salaried taxpayers. Although MTD was introduced in 1995 to reduce the lump sum tax burden and improve compliance, many individuals mistakenly perceive that MTD constitutes a final tax, leading to non-submission of the BE Form. Guided by the Theory of Planned Behaviour (TPB), this study investigates the influence of seven key factors—namely knowledge, attitude, subjective norms, awareness, ease of use, usefulness, and user satisfaction—on tax submission compliance. Data were collected through a structured questionnaire involving 110 respondents employed in the Klang Valley and Seremban, Negeri Sembilan areas. The findings indicate only usefulness have a positive influence on submission compliance emerging as the most significant predictors, while the other factors do not have a positive effect on compliance tendencies. The study recommends that the Inland Revenue Board of Malaysia (IRBM) intensify its tax education and awareness programmes to enhance public understanding of the MTD mechanism and the importance of submitting the BE Form, thereby reducing instances of unintentional non-compliance.

Keywords: Monthly Tax Deduction (MTD), tax compliance, BE Form, tax knowledge, Theory of Planned Behaviour (TPB)

ABSTRAK

Kajian ini dijalankan bagi meneliti hubungan antara Potongan Cukai Berjadual (PCB) dan tahap pematuhan terhadap penghantaran Borang Nyata Cukai Pendapatan Individu (Borang BE) dalam kalangan pembayar cukai yang menerima pendapatan daripada sumber penggajian. Walaupun PCB diperkenalkan pada tahun 1995 bagi mengurangkan beban pembayaran cukai sekaligus serta meningkatkan tahap pematuhan, terdapat sebahagian besar pembayar cukai yang tidak menghantar Borang BE kerana menganggap bahawa pemotongan PCB telah mencukupi sebagai cukai muktamad. Melalui kerangka Teori Gelagat Terancang (Theory of Planned Behaviour, TPB), kajian ini menganalisis pengaruh tujuh faktor utama iaitu pengetahuan, sikap, norma subjektif, kesedaran, kemudahan penggunaan, kegunaan dan kepuasan pengguna terhadap pematuhan penghantaran borang cukai. Data dikumpulkan melalui soal selidik yang melibatkan seramai 110 responden yang terdiri daripada individu yang menerima pendapatan daripada sumber penggajian di kawasan Lembah Klang dan Seremban, Negeri Sembilan. Hasil kajian mendapati bahawa hanya faktor kegunaan sahaja menunjukkan pengaruh paling signifikan manakala faktor yang lain tidak memberikan kesan positif terhadap kecenderungan pematuhan. Kajian ini mencadangkan agar pihak Lembaga Hasil Dalam Negeri Malaysia (LHDNM) mempergiat usaha pendidikan dan kesedaran cukai bagi memastikan pemahaman yang lebih jelas terhadap mekanisme PCB dan keperluan menghantar Borang BE seterusnya mengurangkan ketidakpatuhan yang tidak disengajakan.

Kata kunci: *Potongan Cukai Berjadual (PCB), pematuhan cukai, Borang BE, pengetahuan cukai, Teori Gelagat Terancang (TPB)*

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This journey is not an easy one, but it is worth it. Having to meet remarkable people along the way and creating memories together worth every sacrifice made.

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LIST OF ABBREVIATIONS

H1	Hypothesis 1
H2	Hypothesis 2
H3	Hypothesis 3
H4	Hypothesis 4
H5	Hypothesis 5
H6	Hypothesis 6
H7	Hypothesis 7
IRBM	Inland Revenue Board of Malaysia
MOF	Ministry of Finance
SAS	Self-Assessment System
TPB	Theory of Planned Behaviour
PBC	Perceived Behavioral Control
ITA	Income Tax Act
MTD	Monthly Tax Deduction
MTDFT	MTD as Final Tax
PCB	Potongan Cukai Berjadual
PIT	Personal Income Tax
ITRF	Income Tax Return Form
ESOS	Employee's Share Option Scheme
VOLA	Value of Living Accommodation
BIK	Benefit in Kinds
YA	Year Assessment
SPSS	Statistical Package for Social Science

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CHAPTER ONE

1. INTRODUCTION

1.1. Introduction

This chapter have eight section and start with background of the study. Next, this chapter further explains the problem statements about the topic followed by the scope of study. After that this chapter continue with research question followed by research objective, significance of the study and motivation of study. Lastly, is organisation of study.

1.2. Background Of Study

The Inland Revenue Board Malaysia (IRBM) known as a part of agency under Ministry of Finance Malaysia (MOF). Malaysian government delegate the authority to IRBM to collect and manage various direct tax in general with the power in Income Tax Act 1967 (ITA) 1967. IRBM's vision is to be an outstanding tax authority that contributes to the country's development and at a glance IRBM carry out their mission in providing excellent tax services through four core pillars as above:

- i. Improving voluntary compliance.
- ii. Implementing an integrated and transparent taxation system.
- iii. Increase operational efficiency through innovative process and information technology.
- iv. Enhancing a competent workforce.

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APPENDIX A: PERMISSION LETTER





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NO.	NAME	MATRIC NO.
1.	MOHD ZAKI BIN NASIR	827749

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
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for Director
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UUM College of Business

c.c. - Student's File (827749)

Universiti Pengurusan Terkemuka
The Eminent Management University



APPENDIX B: SPSS RESULT



Frequency Table

B1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	108	98.2	98.2	98.2
	No	2	1.8	1.8	100.0
	Total	110	100.0	100.0	

B2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	99	90.0	90.0	90.0
	No	11	10.0	10.0	100.0
	Total	110	100.0	100.0	

B3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	107	97.3	97.3	97.3
	No	3	2.7	2.7	100.0
	Total	110	100.0	100.0	

B4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	103	93.6	93.6	93.6
	No	7	6.4	6.4	100.0
	Total	110	100.0	100.0	

B5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	107	97.3	97.3	97.3
	No	3	2.7	2.7	100.0
	Total	110	100.0	100.0	

C1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.7	2.7	2.7
	D	2	1.8	1.8	4.5
	NS	6	5.5	5.5	10.0
	A	47	42.7	42.7	52.7
	SA	52	47.3	47.3	100.0
	Total	110	100.0	100.0	

C2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	D	2	1.8	1.8	2.7
	NS	3	2.7	2.7	5.5
	A	44	40.0	40.0	45.5
	SA	60	54.5	54.5	100.0
	Total	110	100.0	100.0	

C3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.7	2.7	2.7
	D	4	3.6	3.6	6.4
	NS	14	12.7	12.7	19.1
	A	33	30.0	30.0	49.1
	SA	56	50.9	50.9	100.0
	Total	110	100.0	100.0	

C4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	1	.9	.9	.9
	A	31	28.2	28.2	29.1
	SA	78	70.9	70.9	100.0
	Total	110	100.0	100.0	

C5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	2	1.8	1.8	1.8
	NS	32	29.1	29.1	30.9
	A	39	35.5	35.5	66.4
	SA	37	33.6	33.6	100.0
	Total	110	100.0	100.0	

C6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	4	3.6	3.6	3.6
	D	4	3.6	3.6	7.3
	NS	8	7.3	7.3	14.5
	A	34	30.9	30.9	45.5
	SA	60	54.5	54.5	100.0
	Total	110	100.0	100.0	

C7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.7	2.7	2.7
	D	4	3.6	3.6	6.4
	NS	14	12.7	12.7	19.1
	A	29	26.4	26.4	45.5
	SA	60	54.5	54.5	100.0
	Total	110	100.0	100.0	

C8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	D	2	1.8	1.8	2.7
	NS	10	9.1	9.1	11.8
	A	37	33.6	33.6	45.5
	SA	60	54.5	54.5	100.0
	Total	110	100.0	100.0	

C9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	7	6.4	6.4	6.4
	D	8	7.3	7.3	13.6
	NS	24	21.8	21.8	35.5
	A	30	27.3	27.3	62.7
	SA	41	37.3	37.3	100.0
	Total	110	100.0	100.0	

C10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	9	8.2	8.2	9.1
	A	39	35.5	35.5	44.5
	SA	61	55.5	55.5	100.0
	Total	110	100.0	100.0	

C11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	D	3	2.7	2.7	4.5
	NS	34	30.9	30.9	35.5
	A	22	20.0	20.0	55.5
	SA	49	44.5	44.5	100.0
	Total	110	100.0	100.0	

C12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	D	2	1.8	1.8	2.7
	NS	33	30.0	30.0	32.7
	A	26	23.6	23.6	56.4
	SA	48	43.6	43.6	100.0
	Total	110	100.0	100.0	

C13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	D	3	2.7	2.7	3.6
	NS	32	29.1	29.1	32.7
	A	21	19.1	19.1	51.8
	SA	53	48.2	48.2	100.0
	Total	110	100.0	100.0	

C14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	D	5	4.5	4.5	6.4
	NS	34	30.9	30.9	37.3
	A	27	24.5	24.5	61.8
	SA	42	38.2	38.2	100.0
	Total	110	100.0	100.0	

C15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	D	1	.9	.9	2.7
	NS	35	31.8	31.8	34.5
	A	19	17.3	17.3	51.8
	SA	53	48.2	48.2	100.0
	Total	110	100.0	100.0	

C16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	D	1	.9	.9	1.8
	NS	7	6.4	6.4	8.2
	A	46	41.8	41.8	50.0
	SA	55	50.0	50.0	100.0
	Total	110	100.0	100.0	

C17

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	3	2.7	2.7	2.7
	D	2	1.8	1.8	4.5
	NS	17	15.5	15.5	20.0
	A	37	33.6	33.6	53.6
	SA	51	46.4	46.4	100.0
	Total	110	100.0	100.0	

C18

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	D	1	.9	.9	2.7
	NS	9	8.2	8.2	10.9
	A	37	33.6	33.6	44.5
	SA	61	55.5	55.5	100.0
	Total	110	100.0	100.0	

C19

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	NS	6	5.5	5.5	7.3
	A	36	32.7	32.7	40.0
	SA	66	60.0	60.0	100.0
	Total	110	100.0	100.0	

C20

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	D	1	.9	.9	2.7
	NS	16	14.5	14.5	17.3
	A	37	33.6	33.6	50.9
	SA	54	49.1	49.1	100.0
	Total	110	100.0	100.0	

C21

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	4	3.6	3.6	3.6
	NS	7	6.4	6.4	10.0
	A	44	40.0	40.0	50.0
	SA	55	50.0	50.0	100.0
	Total	110	100.0	100.0	

C22

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	3	2.7	2.7	2.7
	NS	16	14.5	14.5	17.3
	A	43	39.1	39.1	56.4
	SA	48	43.6	43.6	100.0
	Total	110	100.0	100.0	

C23

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	6	5.5	5.5	5.5
	D	1	.9	.9	6.4
	NS	15	13.6	13.6	20.0
	A	49	44.5	44.5	64.5
	SA	39	35.5	35.5	100.0
	Total	110	100.0	100.0	

C24

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	NS	10	9.1	9.1	10.0
	A	40	36.4	36.4	46.4
	SA	59	53.6	53.6	100.0
	Total	110	100.0	100.0	

C25

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	11	10.0	10.0	10.0
	A	37	33.6	33.6	43.6
	SA	62	56.4	56.4	100.0
	Total	110	100.0	100.0	

C26

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	6	5.5	5.5	6.4
	A	41	37.3	37.3	43.6
	SA	62	56.4	56.4	100.0
	Total	110	100.0	100.0	

C27

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	7	6.4	6.4	7.3
	A	44	40.0	40.0	47.3
	SA	58	52.7	52.7	100.0
	Total	110	100.0	100.0	

C28

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	6	5.5	5.5	5.5
	A	41	37.3	37.3	42.7
	SA	63	57.3	57.3	100.0
	Total	110	100.0	100.0	

C29

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	1	.9	.9	.9
	NS	11	10.0	10.0	10.9
	A	40	36.4	36.4	47.3
	SA	58	52.7	52.7	100.0
	Total	110	100.0	100.0	

C30

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	NS	9	8.2	8.2	10.0
	A	39	35.5	35.5	45.5
	SA	60	54.5	54.5	100.0
	Total	110	100.0	100.0	

C31

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	2	1.8	1.8	1.8
	NS	10	9.1	9.1	10.9
	A	40	36.4	36.4	47.3
	SA	58	52.7	52.7	100.0
	Total	110	100.0	100.0	

C32

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	8	7.3	7.3	8.2
	A	39	35.5	35.5	43.6
	SA	62	56.4	56.4	100.0
	Total	110	100.0	100.0	

C33

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	13	11.8	11.8	12.7
	A	36	32.7	32.7	45.5
	SA	60	54.5	54.5	100.0
	Total	110	100.0	100.0	

C34

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	6	5.5	5.5	6.4
	A	39	35.5	35.5	41.8
	SA	64	58.2	58.2	100.0
	Total	110	100.0	100.0	

C35

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	7	6.4	6.4	6.4
	A	31	28.2	28.2	34.5
	SA	72	65.5	65.5	100.0
	Total	110	100.0	100.0	

C36

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	2	1.8	1.8	1.8
	NS	5	4.5	4.5	6.4
	A	24	21.8	21.8	28.2
	SA	79	71.8	71.8	100.0
	Total	110	100.0	100.0	

C37

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	9	8.2	8.2	9.1
	A	22	20.0	20.0	29.1
	SA	78	70.9	70.9	100.0
	Total	110	100.0	100.0	

C38

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D	1	.9	.9	.9
	NS	7	6.4	6.4	7.3
	A	25	22.7	22.7	30.0
	SA	77	70.0	70.0	100.0
	Total	110	100.0	100.0	

C39

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NS	6	5.5	5.5	5.5
	A	28	25.5	25.5	30.9
	SA	76	69.1	69.1	100.0
	Total	110	100.0	100.0	

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
C1	110	1	5	4.30	.873
C2	110	1	5	4.45	.725
C3	110	1	5	4.23	.992
C4	110	3	5	4.70	.480
C5	110	2	5	4.01	.840
Knowledge	110	3.00	5.00	4.3382	.50954
C6	110	1	5	4.29	1.008
C7	110	1	5	4.26	1.002
C8	110	1	5	4.39	.802
C9	110	1	5	3.82	1.198
C10	110	2	5	4.45	.686
Attitude	110	2.20	5.00	4.2436	.66767
C11	110	1	5	4.03	1.018
C12	110	1	5	4.07	.945
C13	110	1	5	4.11	.980
C14	110	1	5	3.93	1.020
C15	110	1	5	4.09	1.000
Subjective norms	110	2.20	5.00	4.0455	.82824
C16	110	1	5	4.39	.731
C17	110	1	5	4.19	.953
C18	110	1	5	4.40	.826
C19	110	1	5	4.49	.763
C20	110	1	5	4.27	.877
Perceived behavioural control – awareness	110	2.80	5.00	4.3491	.56532
C21	110	2	5	4.36	.763
C22	110	2	5	4.24	.801
C23	110	1	5	4.04	1.013
C24	110	1	5	4.42	.734
C25	110	3	5	4.46	.673
Perceived behavioural control – ease to use	110	2.80	5.00	4.3036	.60683
C26	110	2	5	4.49	.646
C27	110	2	5	4.45	.658
C28	110	3	5	4.52	.602
C29	110	1	5	4.40	.744
Perceived behavioural control – usefulness	110	2.50	5.00	4.4636	.60278
C30	110	1	5	4.41	.793
C31	110	1	5	4.38	.801
C32	110	2	5	4.47	.673
C33	110	2	5	4.41	.733
C34	110	2	5	4.51	.646
User satisfaction	110	1.80	5.00	4.4364	.66811

C35	110	3	5	4.59	.610
C36	110	2	5	4.64	.660
C37	110	2	5	4.61	.679
C38	110	2	5	4.62	.649
C39	110	3	5	4.64	.586
PIT form submission compliance	110	2.80	5.00	4.6182	.57886
Valid N (listwise)	110				

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.722
Bartlett's Test of Sphericity	Approx. Chi-Square	80.726
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
C1	1.000	.598
C2	1.000	.540
C3	1.000	.243
C4	1.000	.549
C5	1.000	.257

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.187	43.734	43.734	2.187	43.734	43.734
2	.915	18.308	62.042			
3	.844	16.876	78.919			
4	.545	10.907	89.825			
5	.509	10.175	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
C1	.774
C2	.735
C3	.493
C4	.741
C5	.507

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.712
Bartlett's Test of Sphericity	Approx. Chi-Square	179.167
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
C6	1.000	.630
C7	1.000	.119
C8	1.000	.730
C9	1.000	.570
C10	1.000	.626

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.675	53.497	53.497	2.675	53.497	53.497
2	1.025	20.507	74.004			
3	.626	12.529	86.533			
4	.408	8.166	94.699			
5	.265	5.301	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
C6	.793
C7	.345
C8	.854
C9	.755
C10	.791

Extraction Method: Principal Component Analysis.
a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.821
Bartlett's Test of Sphericity	Approx. Chi-Square	463.457
	df	10
	Sig.	.000



Communalities

	Initial	Extraction
C11	1.000	.856
C12	1.000	.910
C13	1.000	.851
C14	1.000	.503
C15	1.000	.437

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.558	71.159	71.159	3.558	71.159	71.159
2	.672	13.439	84.598			
3	.536	10.727	95.325			
4	.177	3.539	98.864			
5	.057	1.136	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
C11	.925
C12	.954
C13	.923
C14	.709
C15	.661

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.725
Bartlett's Test of Sphericity	Approx. Chi-Square	109.957
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
C16	1.000	.671
C17	1.000	.385
C18	1.000	.341
C19	1.000	.603
C20	1.000	.389

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.388	47.769	47.769	2.388	47.769	47.769
2	.920	18.394	66.163			
3	.770	15.398	81.562			
4	.505	10.094	91.655			
5	.417	8.345	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
C16	.819
C17	.620
C18	.584
C19	.777
C20	.623

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.770
Bartlett's Test of Sphericity	Approx. Chi-Square	220.007
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
C21	1.000	.594
C22	1.000	.706
C23	1.000	.365
C24	1.000	.635
C25	1.000	.669

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.970	59.393	59.393	2.970	59.393	59.393
2	.914	18.271	77.663			
3	.504	10.089	87.752			
4	.340	6.804	94.557			
5	.272	5.443	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
C21	.771
C22	.840
C23	.604
C24	.797
C25	.818

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.859
Bartlett's Test of Sphericity	Approx. Chi-Square	360.765
	df	6
	Sig.	.000

Communalities

	Initial	Extraction
C26	1.000	.840
C27	1.000	.852
C28	1.000	.870
C29	1.000	.761

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.323	83.079	83.079	3.323	83.079	83.079
2	.312	7.805	90.884			
3	.200	5.007	95.891			
4	.164	4.109	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
C26	.917
C27	.923
C28	.933
C29	.872

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.855
Bartlett's Test of Sphericity	Approx. Chi-Square	601.740
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
C30	1.000	.835
C31	1.000	.856
C32	1.000	.842
C33	1.000	.752
C34	1.000	.921

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.206	84.127	84.127	4.206	84.127	84.127
2	.359	7.180	91.307			
3	.218	4.364	95.671			
4	.140	2.809	98.480			
5	.076	1.520	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
C30	.914
C31	.925
C32	.917
C33	.867
C34	.960

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.876
Bartlett's Test of Sphericity	Approx. Chi-Square	534.488
	df	10
	Sig.	.000

Communalities

	Initial	Extraction
C35	1.000	.804
C36	1.000	.853
C37	1.000	.822
C38	1.000	.866
C39	1.000	.781

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.126	82.518	82.518	4.126	82.518	82.518
2	.370	7.408	89.927			
3	.226	4.515	94.441			
4	.151	3.018	97.459			
5	.127	2.541	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component
	1
C35	.896
C36	.924
C37	.906
C38	.931
C39	.884

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	User satisfaction, Subjective norms, Attitude, Knowledge, Awareness, Ease to use, Usefulness ^b	.	Enter

a. Dependent Variable: PIT form submission compliance

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.738 ^a	.545	.513	.40382	1.958

a. Predictors: (Constant), User satisfaction, Subjective norms, Attitude, Knowledge, Awareness, Ease to use, Usefulness

b. Dependent Variable: PIT form submission compliance

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	19.890	7	2.841	17.424	.000 ^b
	Residual	16.634	102	.163		
	Total	36.524	109			

a. Dependent Variable: PIT form submission compliance

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.000	0.374		2.672	0.009
	Knowledge	0.120	0.095	0.105	1.258	0.211
	Attitude	0.085	0.077	0.099	1.116	0.267
	Subjective norms	-0.003	0.055	-0.004	-0.050	0.960
	Awareness	0.137	0.100	0.134	1.371	0.173
	Ease to use	-0.146	0.116	-.0153	-1.255	0.212
	Usefulness	0.425	0.155	0.443	2.754	0.007
	User satisfaction	0.198	0.119	0.229	1.661	0.100

a. Dependent Variable: PIT form submission compliance

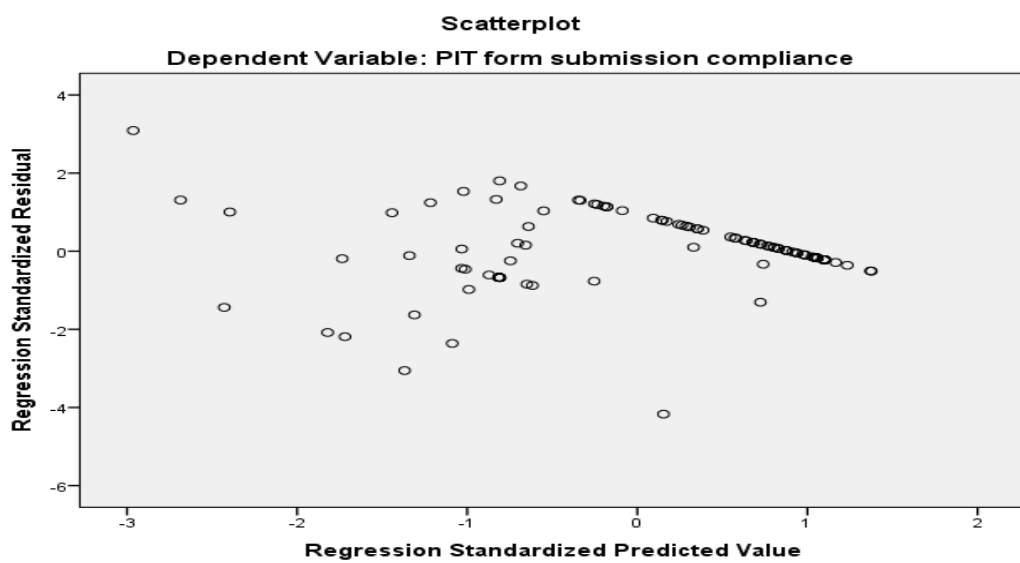
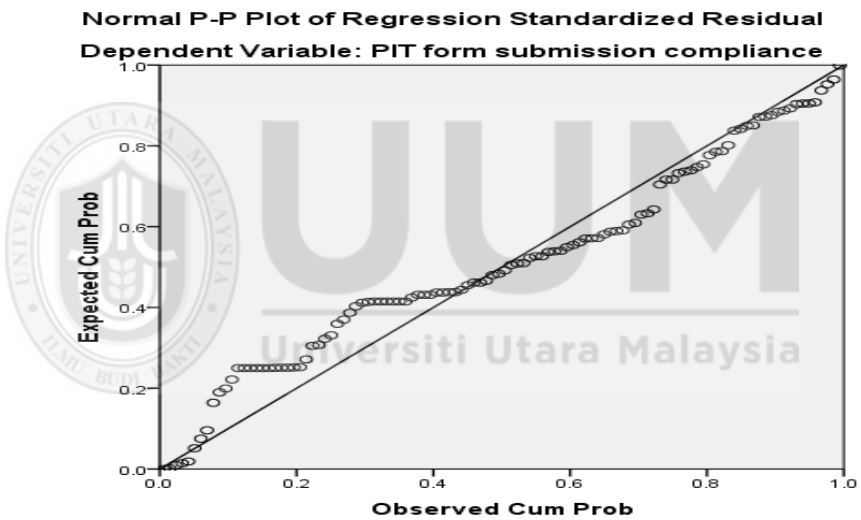
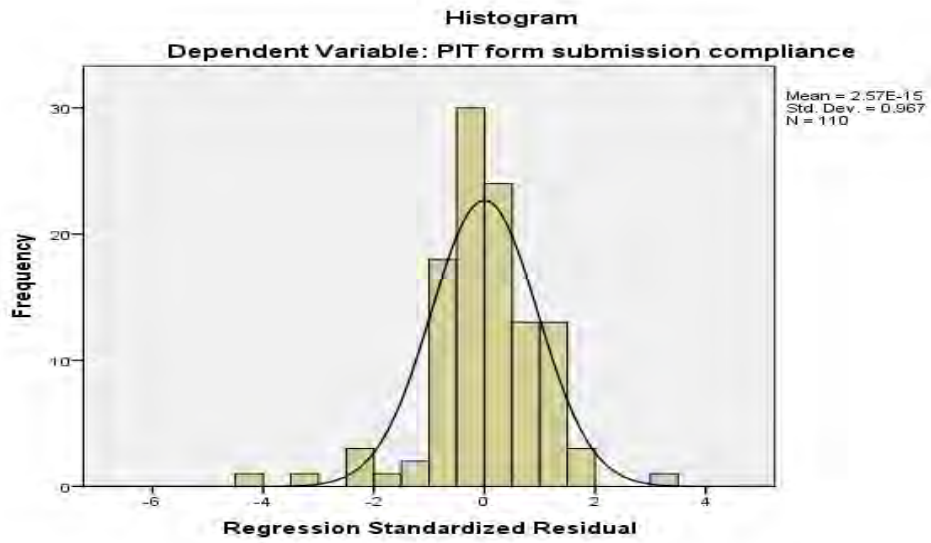
b. Predictors: (Constant), User satisfaction, Subjective norms, Attitude, Knowledge, Awareness, Ease to use, Usefulness

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	3.3521	5.2059	4.6182	.42717	110
Residual	-1.68376	1.24786	.00000	.39064	110
Std. Predicted Value	-2.964	1.376	.000	1.000	110
Std. Residual	-4.170	3.090	.000	.967	110

a. Dependent Variable: PIT form submission compliance

Charts



Descriptive

Descriptive Statistics

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Knowledge	110	-.304	.230	-.460	.457
Attitude	110	-.500	.230	-.389	.457
Subjective norms	110	-.289	.230	-1.323	.457
Awareness	110	-.396	.230	-.650	.457
Ease to use	110	-.440	.230	-.587	.457
Usefulness	110	-.822	.230	-.023	.457
User satisfaction	110	-1.184	.230	1.414	.457
PIT form submission compliance	110	-1.431	.230	1.215	.457
Valid N (listwise)	110				

R

Reliability Statistics

Cronbach's Alpha	N of Items
.632	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C1	17.39	3.983	.501	.514
C2	17.24	4.549	.458	.547
C3	17.46	4.288	.297	.642
C4	16.99	5.220	.474	.572
C5	17.68	4.641	.316	.614

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.738	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C6	16.93	6.985	.590	.655
C7	16.95	8.906	.207	.800
C8	16.83	7.594	.657	.644
C9	17.40	6.297	.568	.670
C10	16.76	8.219	.624	.669

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.891	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C11	16.20	10.528	.846	.840
C12	16.15	10.701	.898	.830
C13	16.12	10.729	.850	.840
C14	16.30	12.010	.580	.901
C15	16.14	12.412	.530	.911

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.706	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C16	17.35	5.314	.636	.595
C17	17.55	5.369	.388	.696
C18	17.35	5.769	.387	.688
C19	17.25	5.384	.571	.617
C20	17.47	5.609	.388	.690

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.810	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C21	17.15	6.224	.631	.764
C22	17.28	5.764	.729	.732
C23	17.48	5.922	.458	.835
C24	17.10	6.403	.609	.771
C25	17.05	6.547	.641	.766

Reliability**Reliability Statistics**

Cronbach's Alpha	N of Items
.928	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C26	13.36	3.389	.844	.903
C27	13.41	3.327	.856	.899
C28	13.34	3.491	.872	.897
C29	13.45	3.186	.780	.929

Reliability**Reliability Statistics**

Cronbach's Alpha	N of Items
.950	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C30	17.77	6.930	.862	.939
C31	17.80	6.822	.883	.935
C32	17.71	7.511	.866	.938
C33	17.77	7.443	.795	.950
C34	17.67	7.452	.933	.929

Reliability**Reliability Statistics**

Cronbach's Alpha	N of Items
.947	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C35	18.50	5.592	.836	.937
C36	18.45	5.278	.879	.930
C37	18.48	5.261	.853	.935
C38	18.47	5.297	.889	.928
C39	18.45	5.736	.818	.941

Reliability

Reliability Statistics

Cronbach's Alpha	N of Items
.949	39

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
C1	165.23	327.737	.472	.948
C2	165.07	331.114	.447	.948
C3	165.30	329.680	.354	.949
C4	164.83	333.319	.564	.948
C5	165.52	333.683	.294	.949
C6	165.24	325.246	.472	.948
C7	165.26	326.600	.437	.949
C8	165.14	327.513	.526	.948
C9	165.71	326.979	.347	.950
C10	165.07	325.536	.704	.947
C11	165.50	323.518	.515	.948
C12	165.45	324.122	.541	.948
C13	165.42	325.402	.483	.948
C14	165.60	327.912	.392	.949
C15	165.44	324.652	.493	.948
C16	165.14	326.779	.610	.947
C17	165.34	328.005	.420	.949
C18	165.13	327.396	.513	.948
C19	165.04	329.595	.478	.948
C20	165.25	327.880	.465	.948
C21	165.16	326.028	.610	.947
C22	165.29	323.951	.654	.947
C23	165.49	328.491	.379	.949
C24	165.11	324.447	.697	.947
C25	165.06	324.207	.774	.946
C26	165.04	325.136	.767	.947
C27	165.08	324.094	.798	.946
C28	165.01	325.569	.806	.946
C29	165.13	322.296	.770	.946

C30	165.12	323.114	.690	.947
C31	165.15	322.401	.708	.947
C32	165.05	323.575	.801	.946
C33	165.12	324.692	.689	.947
C34	165.02	324.862	.779	.946
C35	164.94	327.638	.698	.947
C36	164.89	326.869	.676	.947
C37	164.92	326.828	.658	.947
C38	164.91	327.184	.673	.947
C39	164.89	328.612	.681	.947



APPENDIX C: SURVEY FORM





Pusat Pengajian Perakaunan
Tunku Puteri Intan Safinaz
TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY
Universiti Utara Malaysia



QUESTIONNAIRE SOAL SELIDIK

FACTORS INFLUENCING COMPLIANCE IN MONTHLY TAX DEDUCTIONS (MTD) AND PERSONAL INCOME TAX FILING

Dear participant,

This questionnaire is designed to identify “Factors Influencing Compliance In Monthly Tax Deductions And Personal Income Tax Filing”. Your participation is highly appreciated.

Tuan/Puan,

Soal selidik ini dibuat bagi mengenalpasti “Faktor Perkaitan Di Antara Potongan Cukai Berjadual (PCB) Dan Kepatuhan Pengemukakan Borang Cukai Pendapatan Individu”. Maklumbalas tuan/puan amatlah dihargai.

MTD is a tax deduction mechanism in monthly basis on any gains or profit fall under subsection 13(1)(a) Income Tax Act (ITA) 1967 which is introduced by IRBM on 1 January 1995 under Income Tax (Reduction from Remuneration) Rules 1994. As stated under paragraph 77(1)(b) ITA 1967, any income received by employees in the current year should be reported as PIT submission using BE Form in order to get the accurate final tax amount.

PCB merupakan kaedah pemotongan cukai bulanan ke atas apa-apa pendapatan atau keuntungan di bawah subseksyen 13(1)(a) Akta Cukai Pendapatan (ACP) 1967 yang diperkenalkan LHDNM pada 1 Januari 1995 di bawah Kaedah-Kaedah Cukai Pendapatan (Potongan Daripada Saraan) 1994. Seperti yang diperuntukkan di bawah perenggan 77(1)(b) ACP 1967, apa-apa pendapatan yang diterima oleh pekerja di tahun semasa perlu dilaporkan sebagai pengemukakan cukai pendapatan individu menggunakan Borang BE bagi mendapatkan amaun cukai akhir yang tepat.

This study is conducted as a partial fulfilment for my Master of Science (International Accounting). Information in this study will be kept **STRICTLY CONFIDENTIAL** and for the academic purpose only. Your input is highly valued. Thank you very much for your time and cooperation.

Kajian ini dibuat sebagai sebahagian dari syarat pengajian Sarjana Sains (Perakaunan Antarabangsa). Maklumat di dalam kajiselidik ini adalah **RAHSIA** dan untuk tujuan pengajian sahaja. Maklumbalas tuan/puan amat dihargai. Terima kasih di atas masa dan kerjasama yang diberikan.

Yours sincerely,
Yang Benar,

Mohd Zaki Bin Nasir
Master of Science (International Accounting) Universiti Utara Malaysia
mohdzaki.n@hasil.gov.my / 019-3226984

SECTION A: DEMOGRAPHIC INFORMATION
BAHAGIAN A: MAKLUMAT DEMOGRAFI

Please tick (√) in the box provided.

Sila tandakan (√) di dalam kotak yang disediakan.

Age / <i>Umur</i>	21 to 25
	26 to 30
	31 to 35
	36 to 40
	40 to 45
	46 to 50
	51 to 55
	>55
Gender / <i>Jantina</i>	Male / <i>Lelaki</i>
	Female / <i>Perempuan</i>
Race / <i>Kaum</i>	Malay / <i>Melayu</i>
	Chinese / <i>Cina</i>
	Indian / <i>India</i>
	Others / <i>Lain-lain</i> : _____
Academic Qualification (Highest Qualification) / <i>Kelayakan Akademik</i> (<i>Kelayakan Tertinggi</i>)	PMR
	SPM
	Diploma / STPM / A-Level
	Bachelor Degree / <i>Sarjana Muda</i>
	Master / <i>Sarjana</i>
	PhD / <i>Doktor Falsafah</i>
Others / <i>Lain-lain</i> : _____	
Working Field / <i>Lapangan Kerja</i>	Finance and Business
	Educational
	Science & Engineering
	Sports and Recreational
	Healthcare
	Others / <i>Lain-lain</i> : _____
Organisational position / <i>Kedudukan di dalam organisasi</i>	Top Management
	Executive or senior management
	Middle management
	First-level management
	Intermediate or experienced
	Entry-level
	Others / <i>Lain-lain</i> : _____

Professional Qualification / Kelayakan Profesional	MIA
	MICPA
	ACCA
	Ir.
	Ar.
	Others / <i>Lain-lain</i> : _____
Working Experience / <i>Pengalaman Bekerja</i>	0 to 3 years / <i>Tahun</i>
	3 to 5 years / <i>Tahun</i>
	6 to 9 years / <i>Tahun</i>
	> 10 years / <i>Tahun</i>

SECTION B: USER FAMILIARITY TOWARD MTD AND PIT FORM SUBMISSION (BE FORM)

BAHAGIAN B: TAHAP KEBIASAAN TERHADAP PCB DAN PENGEMUKAAN BNCP INDIVIDU (BORANG BE)

Please answer 'Yes' or 'No'
Sila jawab 'Ya' atau 'Tidak'

1. Do you know about MTD / *Adakah anda tahu apa itu PCB?*

- Yes / Ya
 No / Tidak

2. Did you make salary deduction through MTD for year assessment 2021? / *Adakah anda membuat potongan gaji menggunakan PCB untuk tahun taksiran 2021?*

- Yes / Ya
 No / Tidak

3. Do you know the whole salary deduction through MTD by employer should be remitted to IRBM / *Adakah anda tahu keseluruhan potongan gaji melalui PCB oleh majikan perlu dibayar ke LHDNM?*

- Yes / Ya
 No / Tidak

4. Have you submitted BE Form for year assessment 2021? / *Sudahkah anda menghantar Borang BE bagi tahun taksiran 2021?*

- Yes / Ya
 No / Tidak

5. Do you know total MTD amount is a part of your tax that has been deduct in advance and it can be offset with your final tax payable through submission of BE Form? / *Adakah anda tahu PCB merupakan sebahagian dari cukai anda yang dipotong terlebih dahulu dan ia boleh ditolak dengan cukai yang perlu dibayar semasa Borang BE dikemukakan?*

- Yes / Ya
 No / Tidak

SECTION C: INFLUENCING FACTOR TOWARD MTD AND PIT FORM (BE FORM) SUBMISSION COMPLIANCE

BAHAGIAN C: FAKTOR YANG MEMPENGARUHI PCB DAN PEMATUHAN PENGEMUKAAN BNCP INDIVIDU (BORANG BE)

Based on the scale given below, please tick (√) in the box provided that you think appropriate for each item.

Berdasarkan skala yang diberi, sila tandakan (√) di dalam kotak yang disediakan menurut pandangan anda terhadap item di bawah.

1	2	3	4	5
Strongly disagree	Disagree	Not sure	Agree	Strongly agree
<i>Sangat tidak setuju</i>	<i>Tidak setuju</i>	<i>Tidak pasti</i>	<i>Setuju</i>	<i>Sangat setuju</i>

KNOWLEDGE (PENGETAHUAN)						
Questions		1	2	3	4	5
1.	MTD is calculate based on any income such as salary, allowance, commission or benefit (including benefit in kinds) / <i>PCB dikira dari apa-apa pendapatan seperti gaji, elaun, komisen dan manfaat (termasuk manfaat berupa barangan).</i>					
2.	MTD's contribution paid to IRBM by employers and actual deduction from employees can be verify through e-BE / <i>Caruman PCB yang dibayar kepada LHDNM oleh majikan dan potongan sebenar yang telah dibuat ke atas pekerja boleh disemak melalui e-BE.</i>					
3.	MTD will be treat as final tax if there are no submission of BE Form / <i>PCB akan dianggap sebagai cukai muktamad jika tiada pengemukaan Borang BE dibuat.</i>					
4.	If MTD is higher than final tax, taxpayers will get refund once BE Form submission has been done / <i>Jika PCB lebih tinggi dari cukai muktamad, pembayar cukai akan menerima lebihan bayaran selepas pengemukaan Borang BE selesai.</i>					
5	MTD amount can be reduce by filling up TP1 Form / <i>Amaun PCB boleh dikurangkan. dengan mengisi Borang TP1</i>					

ATTITUDE (SIKAP)						
Questions		1	2	3	4	5
6.	I will submit BE Form if MTD has been made / <i>Saya akan mengemukakan Borang BE jika PCB telah dibuat.</i>					
7.	I will submit BE Form regardless MTD has been done or not / <i>Saya akan mengemukakan Borang BE tidak kira sama ada PCB dibuat atau tidak</i>					
8.	MTD encourage me to submit BE Form / <i>PCB menjadi penggalak saya untuk mengemukakan Borang BE.</i>					

9.	I made salary deduction through MTD with intention to submit BE Form / <i>Saya membuat potongan gaji menggunakan PCB dengan niat untuk mengemukakan Borang BE.</i>					
10.	I strongly belief MTD act as preliminary step in tax compliance to submit BE Form / <i>Saya percaya PCB digunakan sebagai langkah awal pematuhan cukai untuk mengemukakan Borang BE.</i>					

SUBJECTIVE NORMS (NORMA SUBJEKTIF)						
Questions		1	2	3	4	5
11.	My family think that I should submit BE Form if I have already made MTD / <i>Keluarga berpendapat saya harus mengemukakan Borang BE jika sudah membuat potongan PCB.</i>					
12.	My friends think that I should submit BE Form if I have already made MTD / <i>Kawan berpendapat saya harus mengemukakan Borang BE jika sudah membuat potongan PCB.</i>					
13.	My superior think that I should submit BE Form if I have already made MTD / <i>Pegawai atasan berpendapat saya harus mengemukakan Borang BE jika sudah membuat potongan PCB.</i>					
14.	Environmental factors caused me to submit BE Form after implementing MTD / <i>Faktor persekitaran membuatkan saya mengemukakan Borang BE setelah membuat potongan PCB.</i>					
15.	My employer encourages me to opt for MTD / <i>Majikan menggalakkan saya memilih untuk membuat potongan PCB.</i>					

AWARENESS (PENENTUAN KAWALAN PERLAKUAN- KESEDARAN)						
Questions		1	2	3	4	5
16.	I know about MTD and requirement related with BE Form submission / <i>Saya tahu mengenai PCB dan syarat-syarat yang berkaitan pengemukaan Borang BE.</i>					
17.	I can contact my finance department to verify my current amount of MTD before submitting BE Form / <i>Saya boleh berhubung dengan bahagian kewangan untuk menyemak jumlah PCB sebelum mengemukakan Borang BE</i>					
18.	There is probability that tax refund is higher when I submitted BE Form if tax payable amount is lower than total MTD / <i>Terdapat kemungkinan bayaran balik cukai lebih tinggi semasa pengemukaan Borang BE jika amaun cukai kena dibayar lebih rendah dari jumlah PCB.</i>					
19.	MTD will likely lessen the burden to pay income tax in lump sum as per total tax payable in BE Form / <i>PCB berkemungkinan akan mengurangkan beban bayaran cukai individu sekaligus seperti jumlah amaun cukai kena dibayar di dalam Borang BE.</i>					
20.	I know by submitting BE Form, it could calculate the actual tax payable and indirectly could amend total tax deduction in MTD / <i>Saya tahu dengan mengemukakan Borang BE, ia membolehkan</i>					

	<i>pengiraan sebenar cukai kena dibayar dibuat dimana secara tidak langsung boleh meminda jumlah potongan cukai di PCB.</i>					
--	-----------------------------------------------------------------------------------------------------------------------------	--	--	--	--	--

EASE TO USE (PENENTUAN KAWALAN PERLAKUAN- SENANG DIGUNAKAN)						
Questions		1	2	3	4	5
21.	MTD was clear and easy to use even more in order to fill up BE Form. / <i>PCB jelas dan mudah untuk dipraktikkan lebih-lebih lagi dalam pengisian Borang BE.</i>					
22.	With minimum tax knowledge regarding MTD, it is more convenience and easier for me to submit BE Form. / <i>Dengan ilmu percukaian yang minimum berkaitan PCB membuatkan saya lebih selesa dan mudah untuk mengemukakan Borang BE.</i>					
23.	MTD and BE Form is flexible and easy to amend. / <i>PCB dan Borang BE adalah fleksibel dan mudah untuk dibuat pembetulan.</i>					
24.	I don't feel burdened to report tax if I have made MTD deductions / <i>Saya lebih merasa tidak terbeban untuk melapor cukai jika sudah membuat potongan PCB</i>					
25.	I am prefer to use MTD to pay my tax in monthly basis through salary deduction rather than to pay tax in lump sum after submission of BE Form / <i>Saya lebih memilih PCB untuk membuat bayaran cukai secara bulanan melalui potongan gaji dari membayar cukai secara sekaligus selepas mengemukakan Borang BE.</i>					

USEFULNESS (PENENTUAN KAWALAN PERLAKUAN- KEBERGUNAAN)						
Questions		1	2	3	4	5
26.	Implementing MTD will reduce my burden in managing payment regarding personal taxation / <i>Melaksanakan PCB akan mengurangkan beban dalam menguruskan pembayaran cukai</i>					
27.	Submitting BE Form are helpful in ensuring entire MTD have been remit to IRBM by employer / <i>Pengemukakan Borang BE banyak membantu saya mengesahkan keseluruhan PCB telah diremitkan ke LHDNM oleh majikan</i>					
28.	Overall, I find MTD is functional and useful in manage my personal taxation / <i>Secara keseluruhan, saya merasa PCB adalah berfungsi dan berguna di dalam urusan percukaian saya.</i>					
29.	I would recommend the use of MTD even though it is not practiced by the management/employer / <i>Saya akan menyarankan penggunaan PCB walaupun ia tidak diamalkan oleh pengurusan/ majikan</i>					

USER SATISFACTION (KEPUASAN PENGGUNA)						
Questions		1	2	3	4	5
30.	I was well satisfied with MTD usage experience. / <i>Saya merasa amat berpuas hati dengan pengalaman mempraktikkan PCB.</i>					
31.	Implementing MTD was a pleasant experience. / <i>Mempraktikkan PCB adalah satu pengalaman yang menyenangkan.</i>					
32.	MTD makes it easy for me to pay my taxes / <i>MTD memudahkan urusan pembayaran percukaian saya</i>					
33.	I have never had a problem with MTD use / <i>Saya tidak pernah mempunyai masalah dengan penggunaan PCB</i>					
34.	I will continue to choose MTD / <i>Saya akan terus memilih untuk memotong PCB</i>					

PERSONAL INCOME TAX (PIT) FORM SUBMISSION COMPLIANCE (PEMATUHAN PENGEMUKAAN BORANG CUKAI PENDAPATAN INDIVIDU)						
Questions		1	2	3	4	5
35.	I choose to submit my PIT Form (Form BE) / <i>Saya memilih untuk mengemukakan borang cukai pendapatan individu saya (Borang BE)</i>					
36.	I have submitted my PIT form (Form BE) for the year assessment 2021 / <i>Saya telah mengemukakan borang cukai pendapatan individu (Borang BE) saya bagi Tahun Taksiran 2021</i>					
37.	I submit my PIT form (Form BE) every year without fail / <i>Saya mengemukakan borang cukai pendapatan individu (Borang BE) saya setiap tahun tanpa gagal</i>					
38.	I submit my PIT form (Form BE) within the allowed period / <i>Saya mengemukakan borang cukai pendapatan (Borang BE) di dalam tempoh yang dibenarkan</i>					
39.	I have the intention to submit my PIT form (Form BE) for the next year too / <i>Saya berniat untuk mengemukakan borang cukai pendapatan saya (Borang BE) pada tahun hadapan juga</i>					

40. State your suggestions for improving the MTD and BE Form submission /
Nyatakan cadangan anda untuk penambahbaikan PCB dan pengemukaan Borang BE?

THANK YOU VERY MUCH FOR YOUR VALUABLE TIME AND SUPPORT. TERIMA KASIH ATAS MASA DAN SOKONGAN ANDA.