



EA FORM PREPARATION & BEST PRACTICES

HRD Corp Claimable Courses

Duration: 1 day

Time: 9.00am to 5.00pm

MASTERING THE EMPLOYER'S ROLE – EA FORM PREPARATION COMPLIANCE

INTRODUCTION

This module provides a comprehensive overview of the statutory requirements and technical processes involved in the preparation, verification, and issuance of EA Forms. Emphasis is placed on ensuring full compliance with LHDN guidelines and Section 83 of the Income Tax Act 1967. Inaccuracies in EA Form reporting may result in erroneous employee tax submissions, regulatory penalties, and employer non-compliance.

LEARNING OBJECTIVE

Upon successful completion of this 1-day training, participants will gain the knowledge and practical understanding necessary to:

- ✚ Streamline and manage payroll processes efficiently using the e-PCB Plus system
- ✚ Minimize human errors in PCB (Potongan Cukai Bulanan) calculations
- ✚ Ensure compliance with tax regulations and avoid potential penalties from the Inland Revenue Board (LHDN)

WHO SHOULD ATTEND?

This workshop is ideal for:

- ✚ Payroll executives and HR personnel responsible for monthly salary processing
- ✚ Finance and accounting staff involved in payroll tax compliance
- ✚ Business owners and SME managers seeking to improve payroll accuracy
- ✚ Anyone using or planning to use the e-PCB Plus system for monthly tax deductions (PCB)
- ✚ No prior experience with e-PCB is required, but basic payroll knowledge will be beneficial.







PROGRAM OUTLINE

MODULE 1 REMUNERATION EMPLOYMENT

Field-by-Field Walkthrough of the EA Form

1. A detailed review of each section in the EA Form to ensure accurate data entry:

Part A – Remuneration from Employment

-  A1: Gross salary, wages
-  A2: Fees, commission, bonus, incentive, allowance
-  A3: Benefits-in-kind (BIK)
-  A4: Value of living accommodation
-  A5: Gratuity
-  A6: Compensation for loss of employment

Part D – Tax Deductions

-  D1: Monthly Tax Deduction (MTD/PCB)

Part E – Statutory Contributions

-  Confirmation of employer's contributions

Part F – Employment Details

-  Employment period and status (resigned, transferred, etc.)

2. Common Pitfalls and Troubleshooting

Addressing frequent employer mistakes and how to avoid them:

- ✓ Overstating or understating bonuses or allowances
- ✓ Misreporting tax-exempt benefits (e.g., meal or parking allowances)
- ✓ Failing to include prior employment data when employee joined mid-year
- ✓ Reporting double entries or wrong figures due to payroll system error
- ✓ Incorrect BIK valuation due to lack of documentation
- ✓ Mismatch in MTD deducted vs. payroll system report

Troubleshooting Tips:

- *Validate monthly payroll reports before compiling EA data*
- *Use reconciliation templates for accurate year-end review*
- *Cross-check EPF/SOCSO totals with contribution summaries*

3. Reconciling Payroll and EA Data

Ensuring alignment between:

- ✓ Year-to-date (YTD) payroll summary and EA Form totals
- ✓ e-PCB monthly deductions and total MTD declared in the EA
- ✓ Statutory contributions recorded in payroll vs. what is reported on the form
- ✓ Handling payroll corrections or back-pay affecting current-year EA

Best Practice:

- *Perform monthly reviews and reconcile quarterly to minimize year-end pressure*
- *Maintain clean audit trail and document changes or adjustments*

MODULE 2: PCB

1. Type of Remuneration Subject to PCB
2. Type of Remuneration NOT Subject for PCB

Employer's Responsibility & Compliance Checklist:

- *EA Forms must be issued to employees by end of February (YA 2026)*
- *Ensure EA Form tallies with Form E submitted to LHDN*
- *Retain records for 7 years (as required by tax law)*
- *Communicate clearly with employees about EA Form content*

MODULE 3: BENEFITS IN KIND

1. S13 (1) (b) Benefits In Kind (BIK)
2. S13 (1) (c) Value of Unfurnished Accommodation- VOLA
3. Perquisites Vs Benefits In Kind (BIK)
4. Exempted Income / Perquisites

MODULE 4 : EMPLOYERS RESPONSIBILITIES

1. Register an employer's number E
2. Form E- together with the C.P.8D
3. Statement of remuneration (Form EA / EC)
4. Statement of monetary and non-monetary incentive payment (Form CP58)
5. Form CP22, Form CP22A, Form CP22B, Form CP21, TP1 and TP3

METHODOLOGY

- Simple, practical lectures using real time examples.
- Group discussion and peer sharing.
- Practical review exercises and checklists.

TRAINER'S PROFILE

THILLESWARY SELVARAJA **(Chartered Certified Tax Practitioner (CTP))**

THILLESWARY SELVARAJA is a seasoned tax professional and Chartered Certified Tax Practitioner (CTP) with over 25 years of experience in Malaysian taxation, international tax practices, and regulatory compliance. She is a licensed Tax Agent under Section 153(3)(c) of the Income Tax Act 1967 and an associate member of the Chartered Tax Institute of Malaysia (CTIM).

Thilleswary holds a Bachelor of Arts (Hons) in Accounting and Finance from HELP University and a Master of Business Administration (MBA) in Finance from the University of Southern Queensland. Her strong academic background complements her extensive hands-on experience in tax consulting, strategic financial management, and compliance advisory.

As an HRDF Accredited Certified Trainer, Thilleswary specializes in delivering practical and engaging training programs in various areas of taxation, including corporate and employment income tax, tax planning for non-accountants, preparation of capital statements, and tax audit frameworks. Her training approach emphasizes the practical application of tax principles, equipping professionals to handle real-world tax matters with confidence.

Thilleswary's reputation as a Subject Matter Expert in Taxation is built on her ability to simplify complex tax issues and provide actionable insights across business structures—from sole proprietorships to corporations. Her training philosophy is rooted in merging theoretical knowledge with practical insights, helping participants bridge the gap between compliance and strategic tax management.

PARTICIPATION REGISTRATION & FEE

To register and to obtain the latest participation fees either for Public Training or In-House Training Series, please email to marketing department at mytrain2@mytrainingmalaysia.com

Registration via online can be done thru our website at www.eliteedge.com.my

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