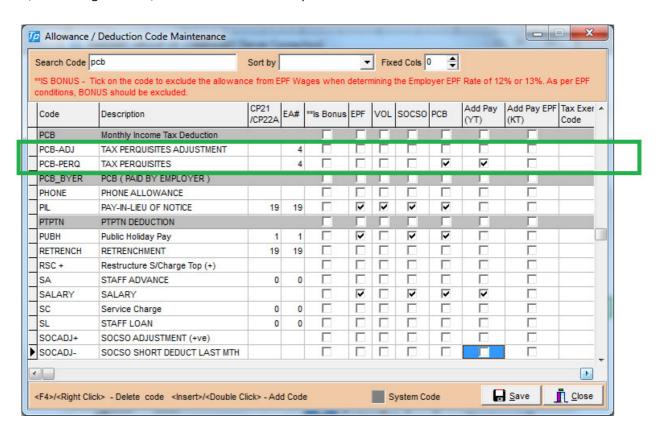
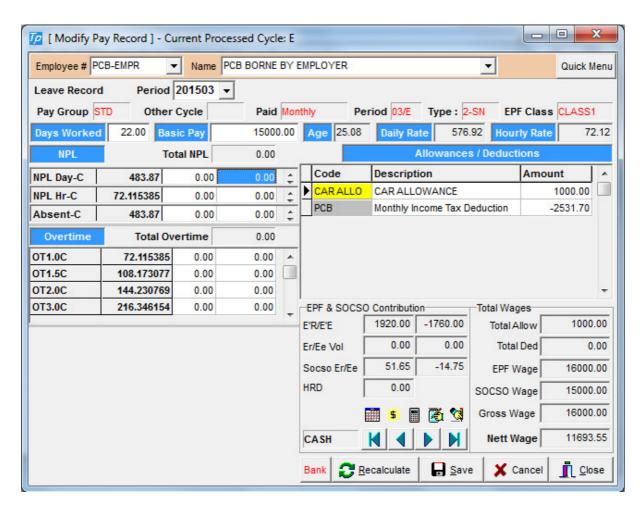
Below are the steps on handling PCB Borne By Employer which involves computing PCB twice (Tax on Tax).

Create 2 allowance codes as shown below.
 Code and Description can be user-defined.
 But, the settings on EA# , PCB and YT should be as per below.



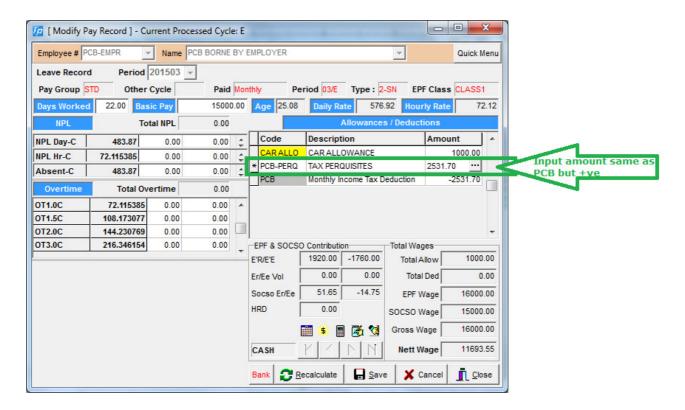
Input all allowances/deduction in Modify Pay Record, if any.
 Once all transactions are inputted, system will compute the PCB amount (1<sup>st</sup> computation on PCB).
 Herein, as – 2531.70



3) Once the payroll is final with no additional input, insert an allowance code in which the amount must be identical with the PCB amount but in positive value. Then, click on *Recalculate* and *Save*.

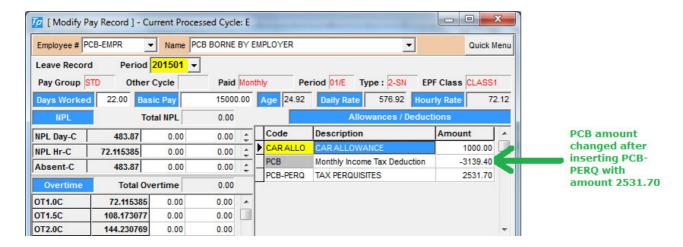
The reason which requires computing PCB twice is due to PCB borne by employer is a perquisite to the

Herein, we use PCB-PERQ allowance code. *This code is subject to PCB and YT computation*. The amount input is **2531.70**.



The new PCB amount now is -3139.40. ( $2^{nd}$  computation on PCB)

employee in which is liable for PCB deduction.



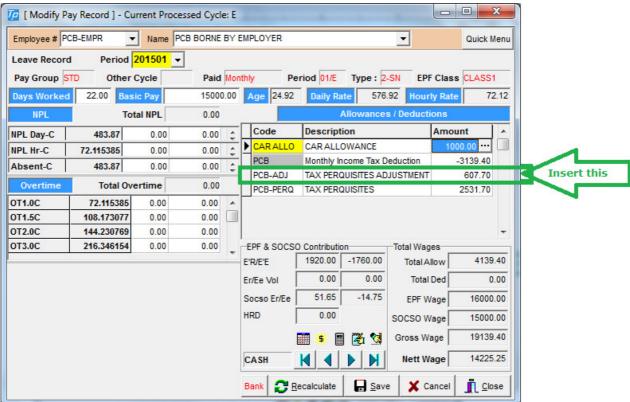
\*\*NOTE: PCB-PERQ should only be inserted when the payroll is final and there is no additional allowance/deduction amount to be input. Otherwise, the PCB amount computed will be incorrect.

4) As the PCB amount has revised, next, you will need to input the difference between PCB and PCB-PERQ through another allowance code. In doing so, employee's Nett Wage will not be affected. Herein, we will use PCB-ADJ. This code is not subject to any statutory contribution.

Amount to be inserted = 3139.40 - 2531.70 = 607.70

\*\*Note: PCB + PCB-ADJ + PCB-PERQ must be equal to 0.00

Since PCB is borne by Employer, it will not affect the employee's take home pay (Nett Wage).



5) Below is an example of the EA Form which shows the PCB Borne By Employer is equal to PCB amount.

Pemberian/Maanfaat Yang Dikecualikan Cukai)	
<ol> <li>Gaji kasar, upah atau gaji cuti (termasuk gaji lebih masa)</li> </ol>	15,000.
Fi (termasuk fi pengarah), komisen atau bonus	0.
Tip kasar, perkuisit, penerimaan sagu hati atau elaun-elaun lain (Perihal pembayaran)	1,000.
Cukai Pendapatan yang dibayar oleh Majikan bagi pihak Pekerja	3,139.
2. Inniarmantaat atau kemudahan berupa barangan.	
(a) Kereta (Tarikh sebenar diperuntukkan) i) Nilai kereta dan petrol	0.
(Jenis: Tahun:Model:) ii) Nilai Pemandu	0.
(b) Elektrik, air, telefon dan kemudahan lain	0.
(c) Nilai manfaat rumah tangga: (*Potong yang tidak berkenaan)	
(i) Separuh lengkap dangan perabot*/penyaman udara*/langsir*/permaidani*, atau	0.
(ii) Lengkap dengan perkakas dapur, pinggan mangkuk, peralatan atau perkakas, atau	0.
(iii) Butiran berasingan: Perabot dan kelengkapan	0.
Perkakas Dapur	0.
Hiburan dan Rekreasi	0
(d) Pembantu rumah dan tukang kebun	0
(e) Manfaat tambang percutian	0
(f) Lain-lain (misalnya makanan dan pakaian)	0
Nilai tempat kediaman (Alamat:)	0
Bayaran balik daripada Kumpulan Wang Simpanan/Pencen yang tidak diluluskan	0.
5. Pampasan kerana kehilangan pekerjaan	0
PENCEN DAN LAIN-LAIN	
1. Pencen	0.
Anuiti atau Bayaran Berkala yang lain	0
JUMLAH	19,139
D JUMLAH POTONGAN	
Potongan Cukai Bulanan (PCB) Tahun Semasa yang dibayar kepada LHDNM	3,139
z. Aranan rotongan or 30	-,
Potongan Zakat yang dibayar kepada pihak berkuasa pemungut zakat	
E CARUMAN YANG WAJIB DIBAYAR OLEH PEKERJA KEPADA KUMPULAN WANG PENCEN ATAU SIMPANAN YAI	NC DIL III HEKAN
	IG DILULUSKAN
Nama Kumpulan Wang: KWSP	
Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja) RM 1,760.00	
BUTIRAN PEMBAYARAN TUNGGAKAN DAN LAIN-LAIN BAGI TAHUN-TAHUN TERDAHULU (SEBELUM TAHUN SI	EMASA)