

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

- 1) 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.

Allowance / Deduction Code Maintenance

Search Code: Sort by: Fixed Cols:

****IS BONUS - Tick on the code to exclude the allowance from EPF Wages when determining the Employer EPF Rate of 12% or 13%. As per EPF conditions, BONUS should be excluded.**

Code	Description	CP21 /CP22A	EA#	**Is Bonus	EPF	VOL	SOCSSO	PCB	Add Pay (YT)	Add Pay EPF (KT)	Tax Exer Code
PCB	Monthly Income Tax Deduction			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PCB-ADJ	TAX PERQUISITES ADJUSTMENT		4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PCB-PERQ	TAX PERQUISITES		4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
PCB_BYER	PCB (PAID BY EMPLOYER)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PHONE	PHONE ALLOWANCE			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PIL	PAY-IN-LIEU OF NOTICE	19	19	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PTPTN	PTPTN DEDUCTION			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
PUBH	Public Holiday Pay	1	1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
RETRENCH	RETRENCHMENT	19	19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
RSC +	Restructure S/Charge Top (+)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SA	STAFF ADVANCE	0	0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SALARY	SALARY			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
SC	Service Charge	0	0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SL	STAFF LOAN	0	0	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SOCADJ+	SOCSSO ADJUSTMENT (+ve)			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SOCADJ-	SOCSSO SHORT DEDUCT LAST MTH			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

<F4>/<Right Click> - Delete code <Insert>/<Double Click> - Add Code System Code Save Close

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

[Modify Pay Record] - Current Processed Cycle: E

Employee # **PCB-EMPR** Name **PCB BORNE BY EMPLOYER** Quick Menu

Leave Record Period **201503**

Pay Group **STD** Other Cycle Paid **Monthly** Period **03/E** Type : **2-SN** EPF Class **CLASS1**

Days Worked **22.00** Basic Pay **15000.00** Age **25.08** Daily Rate **576.92** Hourly Rate **72.12**

NPL Total NPL **0.00**

NPL				Allowances / Deductions		
				Code	Description	Amount
NPL Day-C	483.87	0.00	0.00			
NPL Hr-C	72.115385	0.00	0.00	▶ CAR ALLO	CAR ALLOWANCE	1000.00
Absent-C	483.87	0.00	0.00	PCB	Monthly Income Tax Deduction	-2531.70

Overtime Total Overtime **0.00**

OT1.0C	72.115385	0.00	0.00
OT1.5C	108.173077	0.00	0.00
OT2.0C	144.230769	0.00	0.00
OT3.0C	216.346154	0.00	0.00

EPF & SOCSO Contribution

E'R/E'E	1920.00	-1760.00
Er/Ee Vol	0.00	0.00
Socso Er/Ee	51.65	-14.75
HRD	0.00	

Total Wages

Total Allow	1000.00
Total Ded	0.00
EPF Wage	16000.00
SOC SO Wage	15000.00
Gross Wage	16000.00
Nett Wage	11693.55

CASH

Bank Recalculate Save Cancel Close

- 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 employee in which is liable for PCB deduction.

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

Employee # PCB-EMPR Name PCB BORNE BY EMPLOYER

Leave Record Period 201503

Pay Group STD Other Cycle Paid Monthly Period 03/E Type : 2-SN EPF Class CLASS1

Days Worked 22.00 Basic Pay 15000.00 Age 25.08 Daily Rate 576.92 Hourly Rate 72.12

NPL				Total NPL		0.00		Allowances / Deductions		
NPL Day-C	483.87	0.00	0.00					Code	Description	Amount
NPL Hr-C	72.115385	0.00	0.00					CAR ALLO	CAR ALLOWANCE	1000.00
Absent-C	483.87	0.00	0.00					* PCB-PERQ	TAX PERQUISITES	2531.70
								PCB	Monthly Income Tax Deduction	-2531.70

Overtime Total Overtime 0.00

OT1.0C 72.115385 0.00 0.00

OT1.5C 108.173077 0.00 0.00

OT2.0C 144.230769 0.00 0.00

OT3.0C 216.346154 0.00 0.00

EPF & SOCSO Contribution

Er/Ee	1920.00	-1760.00
Er/Ee Vol	0.00	0.00
Socso Er/Ee	51.65	-14.75
HRD	0.00	

Total Wages

Total Allow	1000.00
Total Ded	0.00
EPF Wage	16000.00
SOCSCO Wage	15000.00
Gross Wage	16000.00
Nett Wage	11693.55

CASH

Bank Recalculate Save Cancel Close

The new PCB amount now is **- 3139.40**. (2nd computation on PCB)

Employee # PCB-EMPR Name PCB BORNE BY EMPLOYER

Leave Record Period 201501

Pay Group STD Other Cycle Paid Monthly Period 01/E Type : 2-SN EPF Class CLASS1

Days Worked 22.00 Basic Pay 15000.00 Age 24.92 Daily Rate 576.92 Hourly Rate 72.12

NPL				Total NPL		0.00		Allowances / Deductions		
NPL Day-C	483.87	0.00	0.00					Code	Description	Amount
NPL Hr-C	72.115385	0.00	0.00					CAR ALLO	CAR ALLOWANCE	1000.00
Absent-C	483.87	0.00	0.00					PCB	Monthly Income Tax Deduction	-3139.40
								PCB-PERQ	TAX PERQUISITES	2531.70

Overtime Total Overtime 0.00

OT1.0C 72.115385 0.00 0.00

OT1.5C 108.173077 0.00 0.00

OT2.0C 144.230769 0.00 0.00

PCB amount changed after inserting PCB-PERQ with amount 2531.70

****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).

[Modify Pay Record] - Current Processed Cycle: E

Employee # **PCB-EMPR** Name **PCB BORNE BY EMPLOYER** Quick Menu

Leave Record Period **201501**

Pay Group **STD** Other Cycle Paid **Monthly** Period **01/E** Type : **2-SN** EPF Class **CLASS1**

Days Worked **22.00** Basic Pay **15000.00** Age **24.92** Daily Rate **576.92** Hourly Rate **72.12**

NPL Total NPL **0.00**

NPL	Day-C	Amount	Other	Amount
NPL Day-C	483.87	0.00	0.00	
NPL Hr-C	72.115385	0.00	0.00	
Absent-C	483.87	0.00	0.00	

Overtime Total Overtime **0.00**

Overtime	Amount	Other	Amount
OT1.0C	72.115385	0.00	0.00
OT1.5C	108.173077	0.00	0.00
OT2.0C	144.230769	0.00	0.00
OT3.0C	216.346154	0.00	0.00

Allowances / Deductions

Code	Description	Amount
CARALLO	CAR ALLOWANCE	1000.00
PCB	Monthly Income Tax Deduction	-3139.40
PCB-ADJ	TAX PERQUISITES ADJUSTMENT	607.70
PCB-PERQ	TAX PERQUISITES	2531.70

EPF & SOCSO Contribution

Contribution	Amount	Other	Amount
E'R/E'E	1920.00	-1760.00	
Er/Ee Vol	0.00	0.00	
Socso Er/Ee	51.65	-14.75	
HRD	0.00		

Total Wages

Total Wages	Amount
Total Allow	4139.40
Total Ded	0.00
EPF Wage	16000.00
SOCSO Wage	15000.00
Gross Wage	19139.40
Nett Wage	14225.25

CASH **Bank** **Recalculate** **Save** **Cancel** **Close**

Insert this

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

(b) Tarikh berhenti kerja:

B PENDAPATAN PENGAJIAN, MANFAAT DAN TEMPAT KEDIAMAN (Tidak Termasuk Elaun/Perkuisit/ Pemberian/Maanfaat Yang Dikecualikan Cukai)		RM
1. Gaji kasar, upah atau gaji cuti (termasuk gaji lebih masa)		15,000.00
Fi (termasuk fi pengarah), komisen atau bonus		0.00
Tip kasar, perkuisit, penerimaan sagu hati atau elaun-elaun lain (Perihal pembayaran		1,000.00
Cukai Pendapatan yang dibayar oleh Majikan bagi pihak Pekerja		3,139.40
2. Nilai manfaat atau kemudahan berupa barangan:		
(a) Kereta (Tarikh sebenar diperuntukkan)	i) Nilai kereta dan petrol	0.00
(Jenis: Tahun: Model:)	ii) Nilai Pemandu	0.00
(b) Elektrik, air, telefon dan kemudahan lain		0.00
(c) Nilai manfaat rumah tangga: (*Potong yang tidak berkenaan)		
(i) Separuh lengkap dengan perabot*/penyaman udara*/langsir*/permaidani*, atau		0.00
(ii) Lengkap dengan perkakas dapur, pinggan mangkuk, peralatan atau perkakas, atau		0.00
(iii) Butiran berasingan: Perabot dan kelengkapan		0.00
Perkakas Dapur		0.00
Hiburan dan Rekreasi		0.00
(d) Pembantu rumah dan tukang kebun		0.00
(e) Manfaat tambang percutian		0.00
(f) Lain-lain (misalnya makanan dan pakaian)		0.00
3. Nilai tempat kediaman (Alamat:)		0.00
4. Bayaran balik daripada Kumpulan Wang Simpanan/Pencen yang tidak diluluskan		0.00
5. Pampasan kerana kehilangan pekerjaan		0.00
C PENCEN DAN LAIN-LAIN		
1. Pencen		0.00
2. Anuiti atau Bayaran Berkala yang lain		0.00
JUMLAH		19,139.40
D JUMLAH POTONGAN		
1. Potongan Cukai Bulanan (PCB) Tahun Semasa yang dibayar kepada LHDNM		3,139.40
2. Akaun Potongan CP JB		
3. Potongan Zakat yang dibayar kepada pihak berkuasa pemungut zakat		
E CARUMAN YANG WAJIB DIBAYAR OLEH PEKERJA KEPADA KUMPULAN WANG PENCEN ATAU SIMPANAN YANG DILULUSKAN		
Nama Kumpulan Wang: KWSP		
Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja)	RM	1,760.00
F BUTIRAN PEMBAYARAN TUNGGAKAN DAN LAIN-LAIN BAGI TAHUN-TAHUN TERDAHULU (SEBELUM TAHUN SEMASA)		
<u>Bayaran Baqi Tahun</u>	<u>Jenis Pendapatan</u>	<u>Jumlah Bayaran (RM)</u>
		<u>Caruman KWSP (RM)</u>
		<u>Potongan Cukai Beriadual (PCB) (RM)</u>

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