

Employment Tax Issues

– Impact on Employers & Employees

Examining the available tax benefits for optimum results



Date	Venue	Event Code	Time
29 July 2013	CTIM Training Room	WS/073	9.00am to 5.00pm
2 September 2013	Impiana Hotel, Ipoh	WS/074	
5 September 2013	Traders Hotel, Penang	WS/075	
30 September 2013	Grand Paragon Hotel, Johor Bahru	WS/076	



Introduction

The increasing cost of doing business has prompted many organisations to critically look at the staff related costs and its impact on the bottom line. Understanding and taking advantage of the various tax provisions can create additional value by optimising tax savings for both employers and employees. Employee remuneration structure should be periodically reviewed to ensure that it is both tax effective and motivational. The workshop focuses on exploring the various practical issues in structuring a tax effective remuneration package which will provide comfort and satisfaction for both employers and employees. The workshop will also provide an opportunity for you to learn, understand, apply and manage the various tax planning issues relevant to an employment situation and their impact on the business. The one day program will also cover the Budget 2013 highlights and the key tax challenges facing the human resource environment.



Course Outline

- **Scope of Employment Income**
 - » What constitutes employment income?
- **Derivation of Employment Income**
 - » Duties performed outside Malaysia
 - » Tax treatment of Malaysian employees seconded Overseas
- **Residence Status of Employees – Tax Implications**
- **Employers' Duties and Liabilities**
 - » Tax clearance requirements
 - » Non compliance consequences
- **Payroll and MTD (PCB) Scheme – A quick update**
 - » Types of remuneration subject to PCB
 - » Computation methods / Practical issues
- **Adjusted Income from Employment Income**
 - » Deduction of expenses/ outgoings
- **Tax Treatment of Perquisites**
 - » Taxable / Tax exempt benefits
- **Tax Treatment of Benefits in Kind (BIK)**
 - » Taxable / Tax exempt benefits
- **Other Employment Related Tax Issues**
 - » Taxable value of living accommodation
 - » Compensation for loss of employment



Speaker's Profile

Mr. Krishnan KSM, a Chartered Accountant by profession is an Associate member of CIMA–UK and a member of CTIM and MIA. He is currently an executive director in KSM Tax Strategists, an approved tax consulting firm providing corporate tax services for several clients. He has over 35 years of experience in public practice, commerce and industry, working in various financial and non-financial disciplines in multi-national companies, including extensive overseas exposures. His broad business experience covers corporate and international tax planning, tax review, tax audit and investigation and tax compliance cases. He has successfully developed effective tax planning strategies and structured remuneration packages for several corporate clients and has numerous research materials and case studies to be shared with the seminar participants. Mr. Krishnan is a seasoned speaker and has presented papers at numerous national and international conferences, seminars and workshops.

Registration Form

Please retain original copy for your records. | Please photocopy for additional delegates. | Registration can be made via fax.

EMPLOYMENT TAX ISSUES – IMPACT ON EMPLOYERS & EMPLOYEES

Registration Fees

	Klang Valley	Outstation
CTIM/ACCA Member	<input type="checkbox"/> RM250.00	<input type="checkbox"/> RM335.00
Member's Firm Staff	<input type="checkbox"/> RM350.00	<input type="checkbox"/> RM385.00
Non-Member	<input type="checkbox"/> RM400.00	<input type="checkbox"/> RM435.00

Seats are limited based on first-come, first-served basis.

- * Registration of participants will be confirmed upon receipt of full payment or an acceptable employers guarantee and settlement of previous outstanding dues.
- * Walk-in participant registration is subject to availability of seats and full payment.
- * Certificate of Attendance will be issued upon full attendance and receipt of full payment.

Enquiries



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Fax: 03-2161 3207
03-2162 8990
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Contact Person:

For Klang Valley events:
Ms Yus (ext 121 / yusfariza@ctim.org.my)
For Outstation events:
Mr Jason (ext 108/ Jason@ctim.org.my)
General enquiries:
Ms Ally (ext 123 / ally@ctim.org.my)

Please tick the relevant boxes

Date	Venue	Date	Venue
<input type="checkbox"/> 29 July 2013	CTIM Training Room	<input type="checkbox"/> 5 September 2013	Traders Hotel, Penang
<input type="checkbox"/> 2 September 2013	Impiana Hotel, Ipoh	<input type="checkbox"/> 30 September 2013	Grand Paragon Hotel, Johor Bahru

Participant's Contact Details

Full Name :	Company :
I/C Number :	Designation :
CTIM/ACCA Membership No :	Tel :
Postal Address :	Fax :
	Email :
Dietary Requirements (if any) :	Mobile :

Payment Method

I / we hereby enclose

Cash for Amount of RM _____

Cheque No. _____
For Amount of RM _____
(Non-refundable) and made payable to CTIM-CPE

Please debit my

Direct Access-CTIM Master Card _____
for amount of RM _____

Direct Access-CTIM Visa Card _____
for amount of RM _____

Master Card / Visa Card _____
for amount of RM _____

Card No _____ Expiry Date _____

Cardholder's Name (as appeared on credit card)

Cardholder's Signature _____ Date _____
(signature must correspond with the specimen signature on card)

Replacements

Please note registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least three days prior to the event if you intend to send a replacement. CPD points will be allocated to the designated attendee. If the replacement is not a Member but a Member's Firm Staff or Non-Member, the appropriate fees will apply.

Cancellations

The Chartered Tax Institute of Malaysia must receive cancellations in writing five working days prior to the event. No refund will be given for cancellations received within less than five working days of the event.

Confirmation of Registration

The confirmation letter will be issued 5 days before the commencement of the event. In the event you do not receive the confirmation letter 5 days before the event, please contact us immediately.

Disclaimer

The Organiser reserves the right to change the speaker, date, venue or to cancel the event if the number of participants is less than 20. A minimum of 3 days notice will be given.

Membership and Education Programme Promotion

- I am interested in becoming a Member of Chartered Tax Institute of Malaysia, please send me further details
- I am interested in learning more about the Chartered Tax Institute of Malaysia's Education / Examination Programme, please contact me.