MALAYSIAN EXPORT ACADEMY
(HRD Corp Registered Training Provider)
presents

TAX PLANNING FOR HR MANAGERS

(Better understanding in managing the employment taxable income)

HRD Corp Claimable Courses

17 & 18 December 2025, Wed - Thurs | 9.00 am – 5.00 pm | Dorsett Grand Subang

INTRODUCTION

Understanding and taking advantage of the various tax provisions can create additional value by optimizing tax savings for both employers and employees.

Any tax efficient remuneration package should provide comfort and satisfaction for both employers and employees. A 'Win-Win' tax benefit model is the solution. The program will cover the latest tax developments and their impact on the business.

OBJECTIVES

- Types of Benefits in Kind (BIK) and perquisites that attract tax for employees
- Can the employer claim full tax deductions for all monetary and non-monetary benefits?
- Knowing the duties and responsibilities of both employer and employee with regard to tax
- Identify and explore the various tax benefits for employees
- Planning a tax efficient remuneration package for executives
- Knowing the various tax reliefs and rebates given to employees
- Tax treatment of gratuity and compensation paid to employees
- Knowing how to compute personal income tax
- Latest tax developments and case laws relevant to treatment of income tax

WHO SHOULD ATTEND?

CEO's, Directors, Senior Managers, HR Managers & Executives, Tax Agents/Advisors, Tax Specialists, Tax Accountants, Finance and Administrative Managers, Financial Controllers Company Secretaries Bankers Financial Planners Advocates & Solicitors, Business Entrepreneurs

METHODOLOGY

Power-point presentation, Discussions, Q & A

COURSE OUTLINE

A). WHAT CONSTITUTES TAXABLE BENEFITS FOR EMPLOYEES

- Gross salaries/wages/leave / pay/fees/commissions Bonus/ allowances/overtime/gratuity/perquisites
- Benefits in kind (BIK)
- Living accommodation provided by employer
- Refunds from unapproved pension funds
- Compensation for loss of office

B). WHAT ARE DUTIES AND RESPONSIBILITIES OF BOTH THE EMPLOYER AND EMPLOYEE WITH REGARD TO INCOME TAX COMPLIANCE

- Recruitment / Retirement of employees
- Monthly tax deductions scheme (PCB)
- Dealing with foreign workers / non-residents
- Determining resident status for employees
- Procedures for withholding payments
- Types of return forms / How to fill up the forms? (Form EA/E/BE)
- Non-compliance consequences
- Overview of Self-Assessment system for individual taxpayers (including dealing with tax audit & tax investigation).

C. TAX TREATMENT OF EMPLOYMENT INCOME

- Planning for tax efficient remuneration package
- Pitfalls / traps to be avoided when planning remuneration for executives /directors
- Valuing non-monetary and monetary benefits provided to employees
- Maximizing tax reliefs and rebates given to employees
- Tax treatment of gratuity and compensation paid to employees
- Designing an effective tax computation system

D. TAX IMPLICATION ON BENEFITS IN KIND (BIK) PROVIDED TO EMPLOYEES

- What is meant by BIK?
- Ascertainment of the value of BIK
- Computing value of BIK (Formula method and prescribed value method)
- Company car and other related benefits (Driver, petrol, etc.)
- Household furnishings, apparatus & appliances
- Other taxable benefits
- Tax exempt benefits
- Treatment of mobile telephone / leave passage

E. PERQUISITES PROVIDED TO EMPLOYEES

- The distinction between perquisites and BIK
- Types of perquisites and the tax treatment
  - ✓ Employees pecuniary liabilities
  - ✓ Credit card facilities
  - ✓ Loan interest
  - ✓ Recreational club membership
  - ✓ Tuition or school fees of child
  - ✓ Insurance premiums
  - ✓ Gardener, driver, domestic help or guard
  - ✓ Scholarship
  - ✓ Waiver of loan or advance
  - ✓ Assets provided free of charge or sold at discounted prices
  - ✓ Gift vouchers
  - ✓ Gift of personal computers
  - ✓ Excellent Public Service award
  - ✓ Professional subscriptions
  - ✓ Income Tax of the employee borne by the employer

F. LIVING ACCOMMODATION BENEFIT PROVIDED BY THE EMPLOYER

- Tax treatment of living accommodation benefit provided to employees and service directors
- Computation of value of living accommodation
- Circumstances in which the value of benefit can be reduced.

G. UNAPPROVED PENSION OR PROVIDENT FUND, SCHEME OR SOCIETY

- Tax treatment of contributions by employer
- Tax treatment of any income earned

H. COMPENSATION FOR LOSS OF EMPLOYMENT

- Under what circumstances compensation for loss of employment arises?
- Distinction between payment for compensation and payment for gratuity
- Computation of taxable benefits

TRAINER'S PROFILE

Hari Ramulu Munusamy is a Chartered Certified Accountant, with wide experience in private practice and in financial/management/public sector accounting, auditing [internal and external] and taxation, practical and educational process, having been in the profession and industry since October 1976.

Over the years, he gained knowledge, experience, skills and expertise in accounting, auditing and taxation services including tax investigation, forensic accounting, external auditing [including enterprise risk management], taxation [including corporate taxation, GST], costing, budgeting, financial statements analysis and interpretation, accounting standards, preparation of financial statements, financial statements fraud, forensic accounting and business acumen.

Professionally, he is a Fellow member of the Association of Chartered Certified Accountants of UK, a Chartered Accountant of the Malaysian Institute of Accountants, an Associate member of the Malaysian Institute of Taxation, a Chartered member of the Institute of Internal Auditors of Malaysia (affiliate of USA), and an Associate member of the Association of Certified Fraud Examiners of USA. His academic excellence, are in the form of Diploma in Accountancy (Newcastle-Upon-Tyne, England), and Master of Business Administration (Accounting) from University of Newcastle, USA.

COURSE FEE (HRD Corp Claimable Course)

REGISTER NOW → RM1, 944 per person for 2 days

Fee inclusive of Tea-breaks, Lunch, Course Notes, Certificate of Participation and 8% SST

ORGANISER (MyCoID: 791613A)

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REGISTRATION FORM **(Email:)**

	Name	Designation	Handphone no.
1.			
2.			
3.			

Company/Organization:_____

Nature of Business: _____

Address: _____

_____

Telephone:_____ **Fax:** _____

Email: _____ **Contact Person:** _____

Is your company registered with the Human Resource Development Fund (HRDF)?

___ Yes **___ No** **(please tick)**

Is your company a Small and Medium Enterprise (SME)?
___ Yes **___ No** **(please tick)**

Participating Fee (HRD Corp Claimable Courses)

RM1, 944.00 per person for 2 days

#Fee includes Lunch, Tea-Breaks, Course Notes, Certificate of Attendance and 8% SST)

For registration:
1. Please email us a copy of your registration form, and
2. (HRD Corp Registered Employer) Please apply via HRD Corp e-TRiS for HRD Corp Claimable Courses scheme before training date (subject to approval). **Training fee claiming = RM1,944 per person**
3. (HRD Corp Registered Employer) Upon training completion, please fill up form **PSMB/SBL-Khas/JD/14** and return it to us immediately. The delay in returning the form will result in delay of the employer's submission of claims.

Payment / Terms & Conditions

Kindly make bank transfer payment to Account No: 800 221 0777 of CIMB Bank, payable to Malaysian Export Academy Sdn Bhd. Please email to us the bank transfer slip and registration form as proof of payment. Any cancellation within one (1) week before the event is not refundable. The management has the right to change the time / date of the event with notice to be given in advance.