### **Case Study On Form BE Practical Guide**



# **Yap Kim Wei**Account & Finance Manager

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#### Income Income status: Only 1 Employment Income EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits) 60,000.00 5,850.00 (b) Fees (including director fees), commission or bonus (b) Fees (including director rees), commission of bounds (c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment: (d) Income Tax borne by the Employer in respect of his Employee (e) Employee Share Option Scheme (ESOS) benefit (f) Gratuity for the period from to 2. Details of arrears and others for preceding years paid in the current year (a) (b) Type of income 3. Benefits in kind (Specify: Motor Vehicle ) 3,600.00 Value of living accommodation provided (Address: 5. Refund from unapproved Provident/Pension Fund 6. Compensation for loss of employment C PENSION AND OTHERS 72,998.50 2. Annuities or other Periodical Payments TOTAL

#### Form EA

JUMLAH POTONGAN

1. Potongan Cukai Berjadual (PCB) yang dibayar kepada LHDNM

2. Arahan Potongan CP 38

3. Zakat yang dibayar melalui potongan gaji

4. Jumlah tuntutan potongan oleh pekerja melalui Borang TP1 berkaitan:

(a) Pelepasan

(b) Zakat selain yang dibayar melalui potongan gaji bulanan

5. Jumlah pelepasan bagi anak yang layak

CARUMAN YANG DIBAYAR OLEH PEKERJA KEPADA KUMPULAN WANG SIMPANAN/PENCEN YANG DILULUSKAN DAN PERKESO

1. Nama Kumpulan Wang KWSP

Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja)

2. PERKESO: Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja)

RM

5. JUMLAH ELAUN / PERKUISIT / PEMBERIAN / MANFAAT YANG DIKECUALIKAN CUKAI

RM

3.600.00

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### **Expenses Relevant to Tax Deduction**

Info / Expenses Deduction (RM)

Membership Subscription

CPA (Certified Practicing Accountant) − RM1900 √

FPAM − RM410 ×

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### A) Individual

- Personal Relief
- Breastfeeding equipment
- Education Fee

### B) Spouse & Alimony Payment

- Spouse Relief
- Alimony Payment

### C) Child

- Child Relief
- Child Care expenses
- SSPN Scheme

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### Info / Expenses Relevant to Tax Relief

Info / Expenses	Relief (RM)
Donation  Donation to World Vision Malaysia - 1,200.00	Not Eligible
<ul> <li>Individual</li> <li>1) Bought breast pump kit for wife – RM799.00</li> <li>2) Education fee - signed up Unlimited Study Pass – RM899.00</li> </ul>	Not Eligible
Spouse Marital Status: Married Spouse Name: Wong Mei Kee Spouse Income: RM36,000 per year	Separate Assessment
Child Name: Yap Wei Kit Age: 3 Years Old	Child Relief - 2,000
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#### D) Parents

- Parental Care Relief
- Medical treatment, special needs and carer expenses

#### E) Individual & Dependent Relatives

- · Basic supporting equipment for disabled self, spouse, child or parent
- Medical expenses on Serious diseases

#### F) RETIREMENT & INSURANCE

- Life insurance
- Medical Insurance
- EPF
- SOCSO
- PRS

#### G) Lifestyle

- Lifestyle
- Additional lifestyle

#### H) Tourism Relief

Hotel & Entrance Fee

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### Info / Expenses Relevant to Tax Relief

### Info / Expenses Relief (RM)

#### **Parents**

1. Mother living together - age 61 (retired)

<u>Medical Expenses incured</u>

Dental Treatment (Filing) - RM250 √

Dental Treatment (Tooth implant) - RM2500 ×

Hospitalisation Cost - RM1,330 √

Blood Test - RM250 √

Parental Relief RM1,500

Medical Claim RM1,830 (250 +1330 +250)

Choose Higher

2. Father passed away (2018)

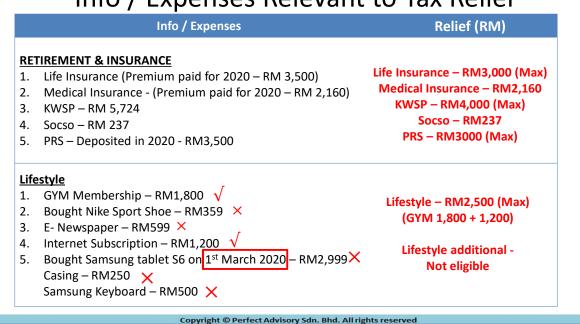
#### **Individual & Dependent Relatives**

Complete Medical Examination (Self) - RM800

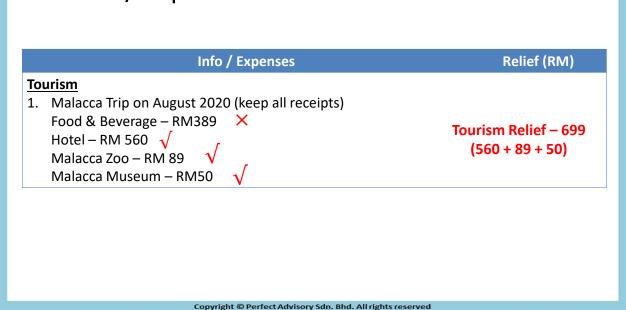
RM500 (Maximum)

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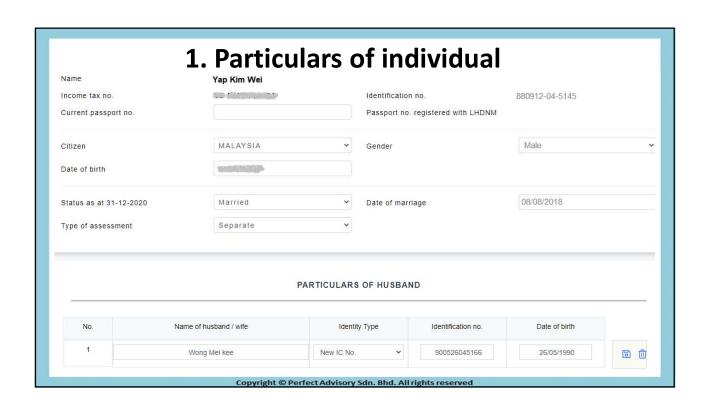
### Info / Expenses Relevant to Tax Relief

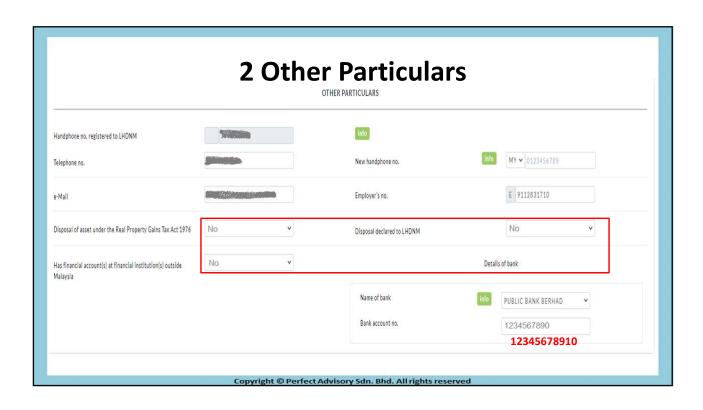


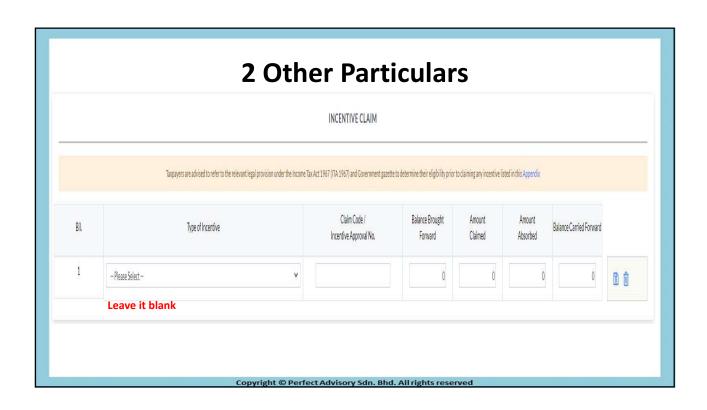
### Info / Expenses Relevant to Tax Relief

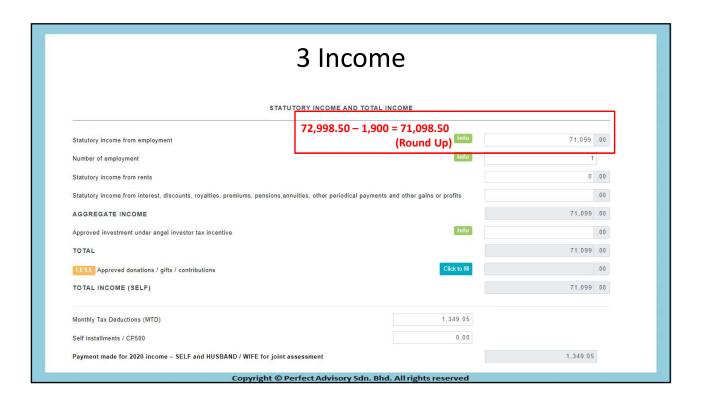




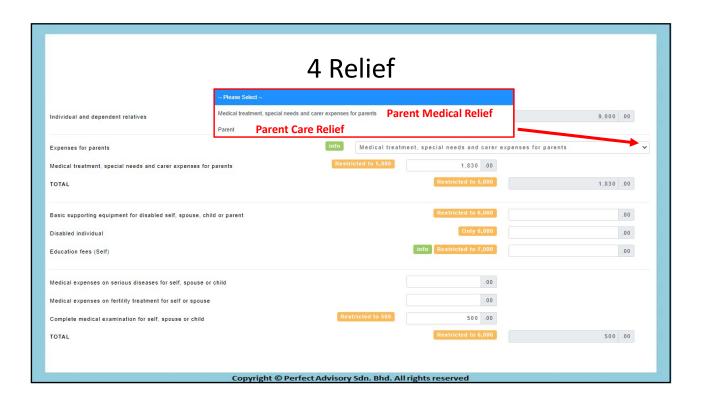




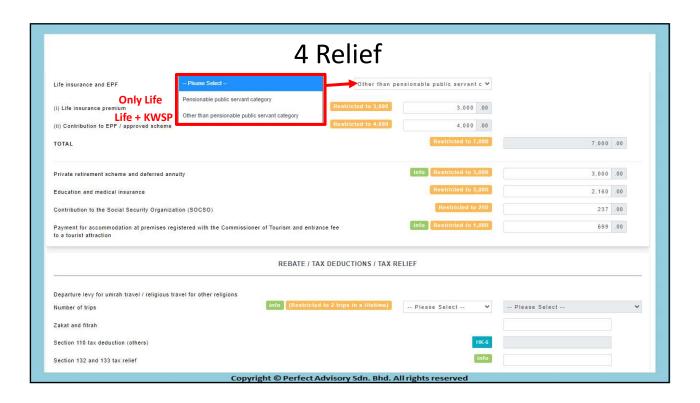


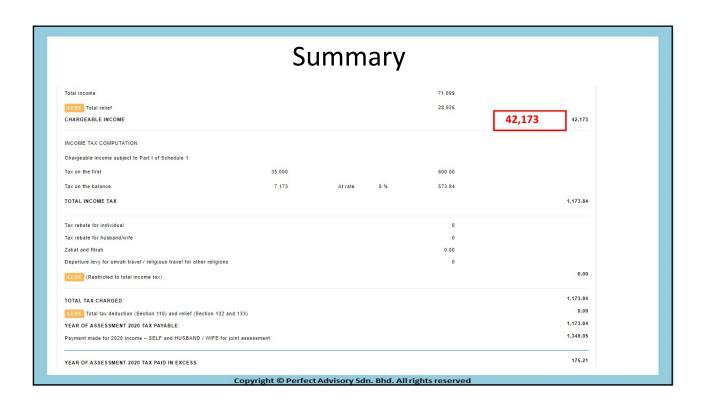






		4 Reli	ef		
Lifestyle - Expenses for the use	/ benefit of self, spouse or child		info	estricted to 2,500	2,500 .00
Lifestyle – Purchase of personal and not for business use	computer, smartphone or tablet fo	or self, spouse or child use / benefit	info R	estricted to 2,500	.00
Purchase of breastfeeding equip	ment for own use for a child aged	2 years and below	info R	estricted to 1,000	.00
Child care fees to a registered c	hild care centre / kindergarten for endidikan Nasional	a child aged 6 years and below		estricted to 3,000	
Net deposit in Skim Simpanan P		Child I	info R		
	endidikan Nasional	Child	info R	estricted to 8,000	2,000
Net deposit in <i>Skim Simpanan P</i> Child - Under the age of 18	endidikan Nasional No.	Child II	info R	estricted to 8,000	.00
Net deposit in Skim Simpanan P  Child - Under the age of 18 years	No.  1 × 2,000	Child II  100% eligibility	into R	stricted to \$,000	.00
Net deposit in Skim Simpanan P Child - Under the age of 18 years Child - 18 years & above and	No. 1 x 2,000	Child II  100% eligibility	into R  to  x 1,000	stricted to \$,000	.00







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