

- ★ Tax laws and rulings on employment income & benefits
- ★ How to complete EA Form for 2009
- ★ Updates and highlights for 2010 based on recent tax changes



# THE EA FORM SEMINAR - Employer's Tax Reporting on Employee's Salaries and Benefits

By Ong Gim Yan

**9 December, 2009 (Wednesday) at  
The Legend Hotel, Kuala Lumpur**

## WORKSHOP OUTLINE

### RESPONSIBILITIES OF EMPLOYER UNDER ITA:

- ★ Form E and EA
- ★ STD and Form 39
- ★ Expatriates Tax
- ★ Penalties and Offences

### FORM EA & TAXABILITY ON EMPLOYEE BENEFITS:

#### CASH BENEFITS

- ★ Allowance
- ★ Perquisites
- ★ Tax Allowance
- ★ Employee Share Option Scheme

#### NON CASH BENEFITS

- ★ Benefit in Kind
- ★ Leave Passage
- ★ Living Accommodation

### OTHER BENEFITS AND INFORMATION ON EA FORM

- ★ Pension and annuity
- ★ Deductions, Compulsory
- ★ Contributions to Approved Funds
- ★ Payment in Arrears

### OTHER ISSUES & UPDATES

- ★ Updates for 2009 including stimulus package.
- ★ Highlights of recent tax changes and 2010 Budget affecting employment income, if any.

## Introduction

The employers have important responsibilities under the Income Tax Act (ITA) 1967 including monthly deduction & payment of PCB and yearly reporting and filing of Form E and issuance of Form EA to the employees. Mistakes made are likely to be picked up during tax audits and penalties and compounds can be expected. There is no doubt that this is an issue that needs to be managed. The key objective of this workshop is to discuss the essential points and issues relating to the tax provisions and Public Rulings (PR) on employment income and employee benefits for purposes of completing

Form EA for 2009. This workshop will also cover the recent tax changes including new rules on travelling allowances, bonus and director fee, other BIKs and others. Some companies may want to remunerate their employees differently in 2010 to take advantage of the new rules.

The speaker, with his 17 years of service in IRB, 4 years in tax practice and his present research and lecturing role in university, will go through and discuss key issues in every section of the EA Form and the relevant laws and Public Rulings. You will certainly benefit from his tax background.

## A G E N D A

8.15 am	Registration starts	2.00 pm	Non Cash Benefits
9.00 am	Responsibilities of Employer under ITA	3.30 pm	Coffee break
10.30 am	Coffee break	3.45 pm	Other Benefits
10.45 am	Form EA & Taxability on Employee Benefits	4.30 pm	Other Issues and Updates
1.00 pm	Lunch	5.00 pm	Workshop ends

## Benefits of attending this workshop

Participants will acquire relevant knowledge that are useful

- to avoid or minimize mistakes in completing Form EA
- to design remuneration package and employee benefits that are tax efficient to the employees as well as the company

**Who should attend**

- HR Managers, Payroll Managers & Executives
- Tax Agents / Managers / Executives
- Accountants / Finance Managers / Accounts Executives
- Auditors and Company Secretaries
- Directors, Proprietors, Office Managers

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Event Partners:

**FPLC**

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# Workshop Facilitator

**Ong Gim Yan** – M. Com. (Tax), B. SC. (Hons), is currently an Assistant Professor in Taxation with the University Tunku Abdul Rahman. He was a Tax Manager with Deloitte for 4 years where he was involved in tax

advisory, tax audits and consultancy services for local and multinational companies. He was also with the Inland Revenue Board (IRB) for 17 years and there he worked in various divisions in the IRB including tax audits. He has

spoken frequently on tax subjects for various organizations. This unique background enables him to have a balanced view of the tax issues from different perspectives – the authority, the theory and the practice.

## Registration & Contact Information

### FPLC Members:

Tel: 03-7806 3250 (En Wan Raman)  
 Fax: 03-7806 3264  
 Email: wanraman@fplc.com.my  
 Website: www.fplc.com.my

### Federation of Public Listed Companies Bhd (FPLC)

15-2, Block E2, Jalan PJU 1/42A,  
 Dataran Prima, 47301 Petaling Jaya,  
 Selangor D. E.

**Bank Details:** MBB 5141 963 17933

### Globalacc (All others):

Tel: 03-7880 3028 (Ms Rachel)  
 Fax: 03-7880 3009  
 Email: gkh2001@tm.net.my  
 Website: www.globalacc.com

### Globalacc Research & Training Sdn Bhd (755452-D)

J-1-19 Jalan PJU 1/43, Aman Suria Damansara,  
 47301 Petaling Jaya, Selangor D. E.

**Bank Details:** Public Bank 313 968 4822

## Workshop

### THE EA FORM SEMINAR - Employer's Tax Reporting on Employee's Salaries and Benefits

**Date:** 9 December 2009

**Venue:** The Legend Hotel, Kuala Lumpur

**Tel:** 03-4042 9888

COURSE FEE			PAYMENT & OTHER TERMS
<b>Workshop</b>	<b>Regular Rate</b>	<b>Early Bird*</b>	<b>Payment Details</b>
Public/Non member	RM610.00	RM555.00	<b>Total Amount:</b> _____
Members of FPLC	RM550.00	RM495.00	<b>Cheque No:</b> _____
Members of MEF	RM550.00	RM495.00	<ul style="list-style-type: none"> <li>• Full payment is required to guarantee entry to the seminar room. You can bank in &amp; fax bank in slip to us</li> <li>• Cancellation is not allowed but replacement is welcome with prior notice</li> <li>• Organiser reserves the right to amend or cancel the events</li> <li>• Application to HRDF for claims under SBL Scheme is subject to approval by the relevant body</li> </ul>
Smaller practitioners	RM550.00	RM495.00	
Group/Bulk Purchase	5% discount for 3 <sup>rd</sup> seat onward		
Seminar fee inclusive of seminar materials, one lunch and 2 coffee breaks with snacks			
* Early Bird rate apply to registration received 14 days before event date			

## Organization Details

Company/Firm Name \_\_\_\_\_

Member of \_\_\_\_\_

Contact Person \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

Address \_\_\_\_\_

Sign & Stamp \_\_\_\_\_

## Delegate Details

1 Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Member No. : \_\_\_\_\_

2 Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Member No. : \_\_\_\_\_

3 Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Member No. : \_\_\_\_\_

Vegetarian Food requested for \_\_\_\_\_ Pax

Note : **Certificate of Attendance** will be issued. CPE hour for members of professional bodies is subject to verification and approval of the respective bodies.

How did you learn about this event?

Members of Event Partners  Flyers mailed  Email marketing  Press adverts  Others: \_\_\_\_\_