



外籍雇员来马工作之实用指南

许多到马来西亚设立公司的中国投资方经常对马来西亚移民法及个人所得税法没有给予充分的关注。为了协助中国投资方更好地遵守上述的法规及做出适当的移民及税务规划，此特刊将针对上述的课题提供相关的资讯以作参考。

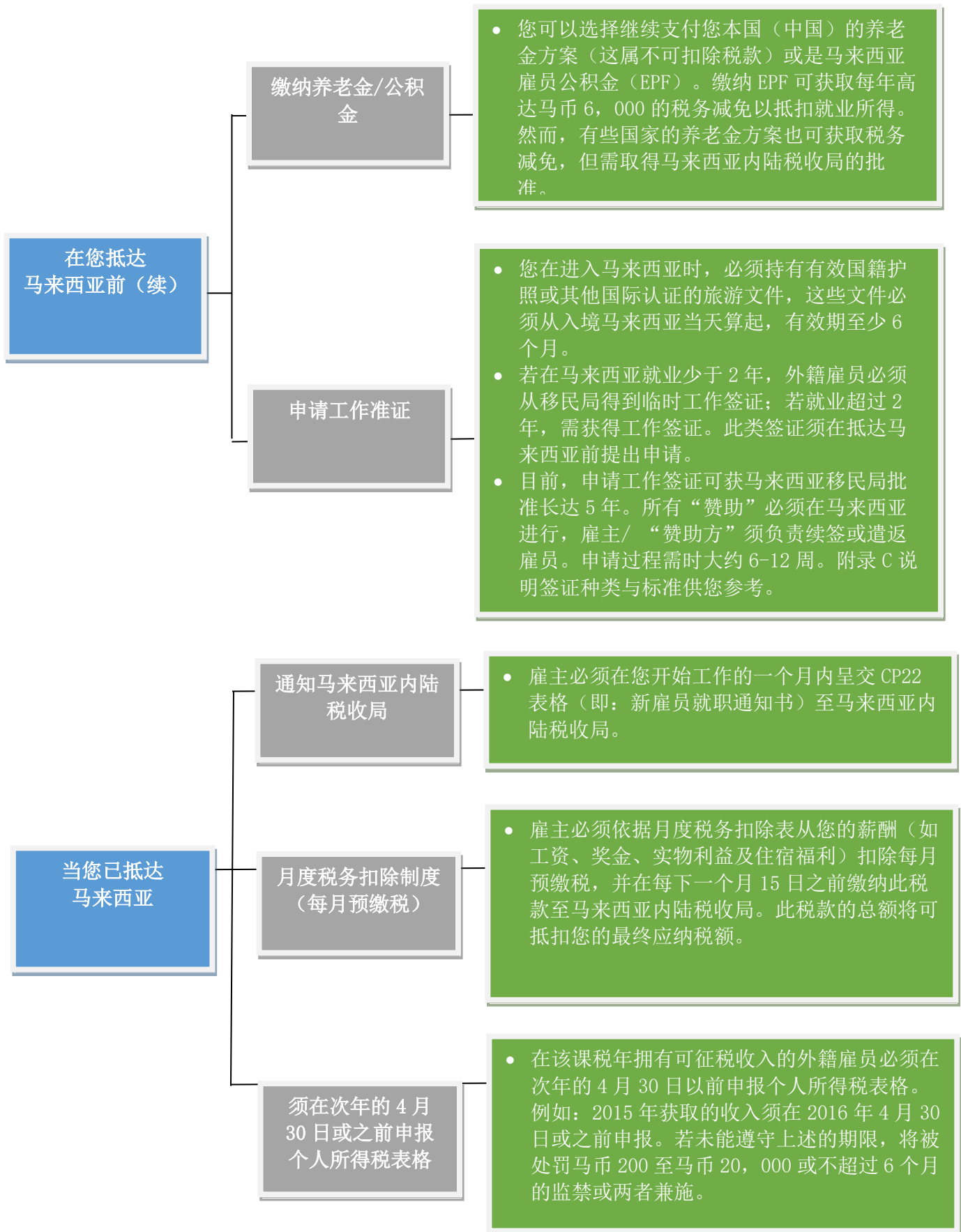
在您抵达
马来西亚前

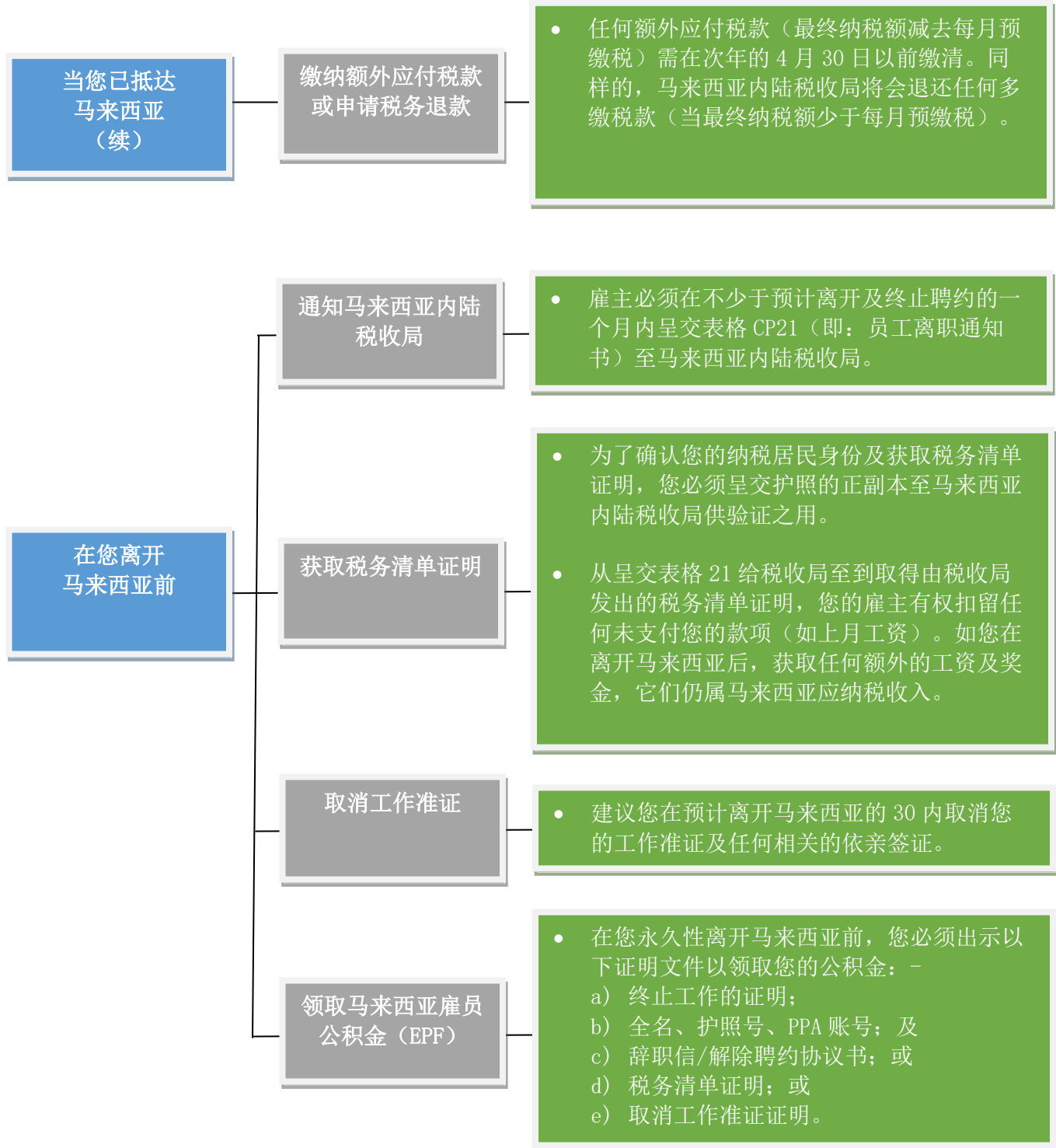
了解马来西亚税务
制度并合理规划薪
酬福利配套

- 大部分的薪酬（如工资、奖金、所得税偿还、实物利益及住宿福利）是属应纳税所得。不过，有些福利是属无需缴纳税所得。因此，为了让员工获取更多的实得工资，适当的规划薪酬福利配套是必要的。

附录 A 说明应纳税与无需纳税薪酬、实物利益、住宿福利供参考。

- 在任何情况下，不论地点，只要与马来西亚聘约有关的工资都属马来西亚应纳税所得。例如：在中国支付与马来西亚聘约有关的工资将属马来西亚应纳税所得。
- 您在马来西亚的实际居留时间将决定您是否符合马来西亚纳税居民的资格。纳税居民与非纳税居民的主要区别在于非纳税居民的征税率为 28%，并不具任何税务减免或回扣资格，然而纳税居民的递增税率则从 0% 至 28%，并享有个人税务减免及回扣资格。附录 B 说明马来西亚纳税居民的所得税税率及个人减免供参考。
- 有条例说明马来西亚个人就业收入可获特许税务豁免。总体来说，依据所得税法令第 6 段 21 章节，在一个日历年内，如果在马来西亚的雇用期少于或等于 60 天，其收入将被豁免缴付马来西亚个人所得税。





附录 A

1. 在马来西亚获取的就业薪酬及福利

应纳税	无需纳税
薪金, 工资, 佣金, 奖金	牙科及医药福利
带薪假	停车费辅助津贴
慰劳金	伙食津贴
现金津贴及薪酬	汽油卡, 汽油津贴, 交通津贴及养路费
度假旅费 (一次不超过马币 3, 000 的海外度假旅费或是三次本地度假旅费, 上述的旅费包含了交通费、餐费及住宿费)	每月宽频、固定电话、手机、寻呼机及掌上型电脑账单 (每类资产仅限于一 (1) 单位)
由雇主承担的水电费	房屋、教育或汽车贷款资助利息 (如贷款总款不超过马币 300, 000, 完全豁免)
由雇主承担的员工所得税	在雇员或雇主名义下登记的礼物 (固定电话、手机、寻呼机及掌上型电脑) (每类资产仅限于一 (1) 单位)
俱乐部会员费:- <ul style="list-style-type: none"> • 企业 - 月费 • 个人 - 入会费+月费 	
由雇主承担的补习费/学费	
由雇主提供的汽车 (可参照附录 A, 第 2 项)	
由雇主提供的家庭用品及电器 (可参照附录 A, 第 3 项)	
由雇主提供的住宿:- <ul style="list-style-type: none"> • 无家具设备: 住宿规定值 (VOLA) 或员工总收入的 30% • 家具设备: 住宿总价值必须扣除家庭用品及电器福利或员工总收入的 30% • 酒店/宿舍: 员工总收入的 3% 	
由雇主提供的园丁 (实物福利年利益: 马币 3, 600/ 园丁)	
由雇主提供的家庭帮佣 (实物福利年利益: 马币 4, 800/ 帮佣)	

附录 A

普遍上雇主为雇员所提供的额外福利

2. 汽车与其相关的年利益

车价（新车） （马币）	年汽车利益 （马币）	年汽油利益 （马币）
50,000 或以下	1,200	600
50,001-75,000	2,400	900
75,001-100,000	3,600	1,200
100,001-150,000	5,000	1,500
150,001-200,000	7,000	1,800
200,001-250,000	9,000	2,100
250,001-350,000	15,000	2,400
350,001-500,000	21,250	2,700
500,001 及以上	25,000	3,000

3. 家庭用品及电器福利

类别	额外实物福利类型	年实物利益(马币)
1	备有部分家具在客厅、饭厅和卧室	840
2	备有部分家具如类别1及以下的其中一或两种： <ul style="list-style-type: none">• 空调• 窗帘及等同• 地毯	1,680
3	备有齐全的家具包括类别1和2，再备有一种或多种的厨房设施、餐具、用品和电器	3,360
4	服务费及其他费用，如水费、电费	依据雇主支付服务费或其他费用的金额

附录 B

纳税居民身份确认

1. 不论付款的方式或地点，在马来西亚就业的人士，其收入需缴马来西亚所得税
2. 如以上所讨论，马来西亚个人税率将依据是否为马来西亚纳税居民状态而定。此外，马来西亚纳税居民将享有个人减免及回扣的资格，非纳税居民则无法享有减免及回扣。总体上，如果一个人一年内在马来西亚居留至少 182 天，将被视为马来西亚纳税居民。在所得税法令第 7 条例，也说明其他可满足马来西亚纳税居民的条件。
3. 一个人在基准年将被视为马来西亚纳税居民，若
 - a) 他在马来西亚一段或多段时间的总数为 182 天或以上；
 - b) 他在马来西亚时期不足 182 天，但前一年或后一年的持续居留时间超过 182 天：

其中暂时离开马来西亚，为了-

 - i. 出席与马来西亚业务相关的服务事项、参加会议、讲座、留学；
 - ii. 自己或家庭成员生病；和
 - iii. 社交探访总数不超过 14 天，

视情况而定，若他在暂时离开的前后日子都在马来西亚，该时段将可被视为其部分居留时间。
 - c) 他在马来西亚居留超过 90 天，包括该年在内的前 4 年中有 3 年是纳税居民或居留 90 天以上；
 - i. 在该基准年为马来西亚所得税法令定义的纳税居民；或
 - ii. 在该基准年待在马来西亚时间段或时间天数超过 90 天；
 - d) 即使不满足马来西亚所得税法令定义的纳税居民，但近来前 3 年被认定为马来西亚纳税居民。
4. 依据分段（1），一个人在马来西亚一天或一天中的某个时段，都可被视为在马来西亚一天。

附录 B

马来西亚纳税居民所得税率

应纳税收入 (马币)	个人所得税递增税率 (%) (2016 课税年生效)
1 – 5,000	0
5,001 – 20,000	1
20,001 – 35,000	5
35,001 – 50,000	10
50,001 – 70,000	16
70,001 – 100,000	21
100,001 – 250,000	24
250,001 – 400,000	24.5
400,001 – 600,000	25
600,001 – 1,000,000	26
超过 1,000,000	28

马来西亚纳税居民的个人税务减免

	2016 课税年生效 (马币)
纳税人 (个人)	9,000
残疾人士 (额外扣除)	
• 个人	6,000
• 配偶	3,500
配偶减免 (无收入来源, 或者选择联合评估的妻子 / 丈夫)	4,000
个人高等教育费减免	7,000
子女 (丈夫/妻子可扣除):	
• 每名子女 (18 岁以下)	2,000
• 每名残疾子女 (未婚)	6,000
• 每名 18 岁或以上正在受教育的子女:	
○ 就读海外大学、学院或等同	8,000
○ 就读本地大学、学院或等同	8,000
○ 攻读高等教育的残疾子女	8,000
父母医药费 (需由医务人员证明健康状况) 支付给在马来西亚医药委员会注册的医生	5,000
照顾及奉养父母减免 (需符合条件)	1,500
个人、丈夫/妻子或孩子的顽疾医药费。当中包括个人、丈夫/妻子或孩子的全身医药检查 (每年只限马币 500) 支付给在马来西亚医药委员会注册的医生	6,000
为残障的个人、配偶、孩子或父母购买辅助器具	6,000
人寿保险及受政府承认的公积金或养老金计划	6,000
私人退休方案和年金计划保费	3,000
教育及医药保险	3,000
为个人、配偶或孩子购买书籍/杂志/期刊/出版物 (不包括报纸)	1,000
购买一台用于非商业目的的个人电脑 (全套) (个人电脑包括笔记本电脑和台式机, 但不包括掌上电脑, 个人数码助理 (PDA) 和它的相等 (每 3 年可享有 1 次扣除)	3,000
购买体育器材 (不包括运动衣及运动鞋)	300
社会保险费	250

附录 C

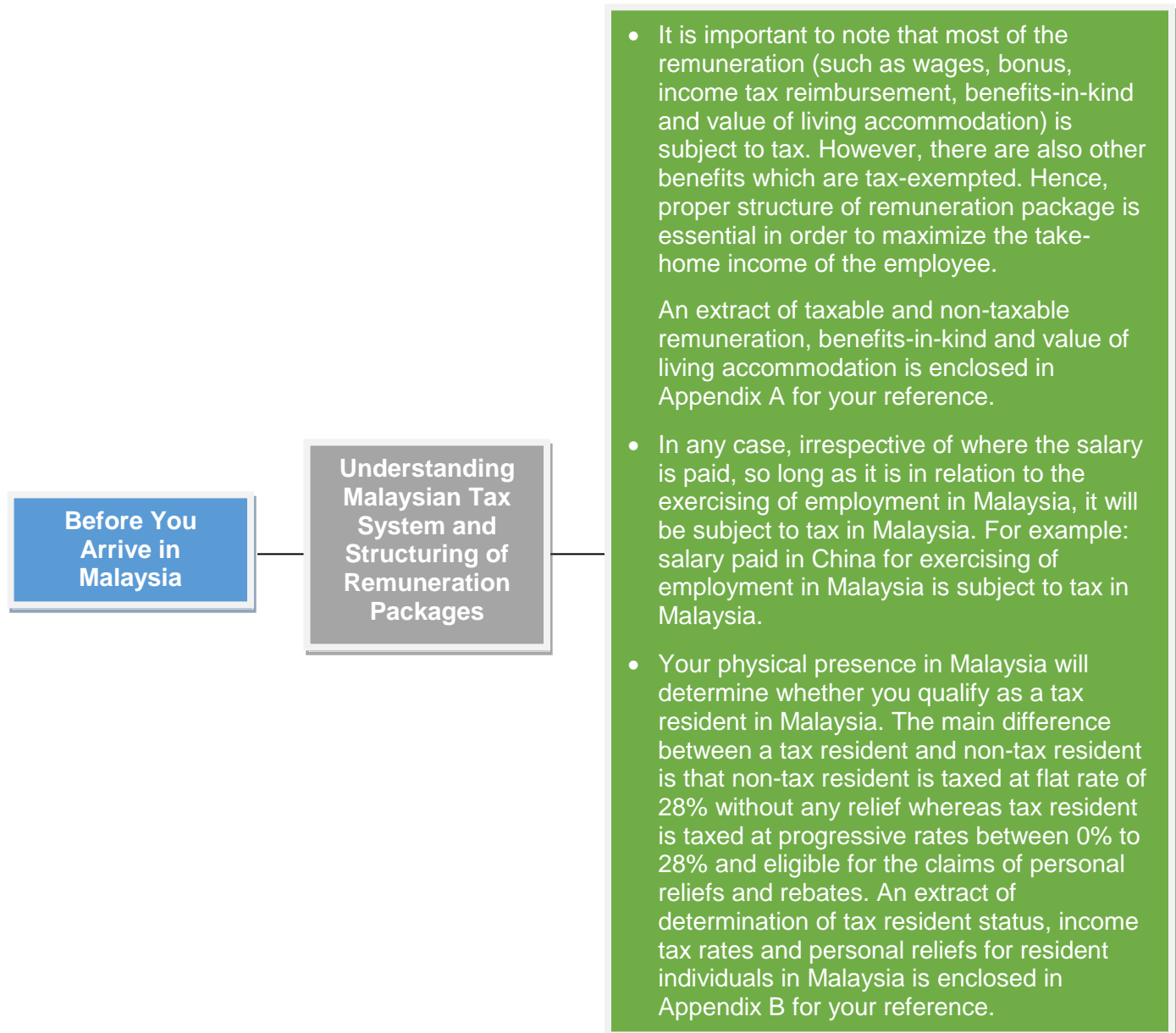
签证种类和标准

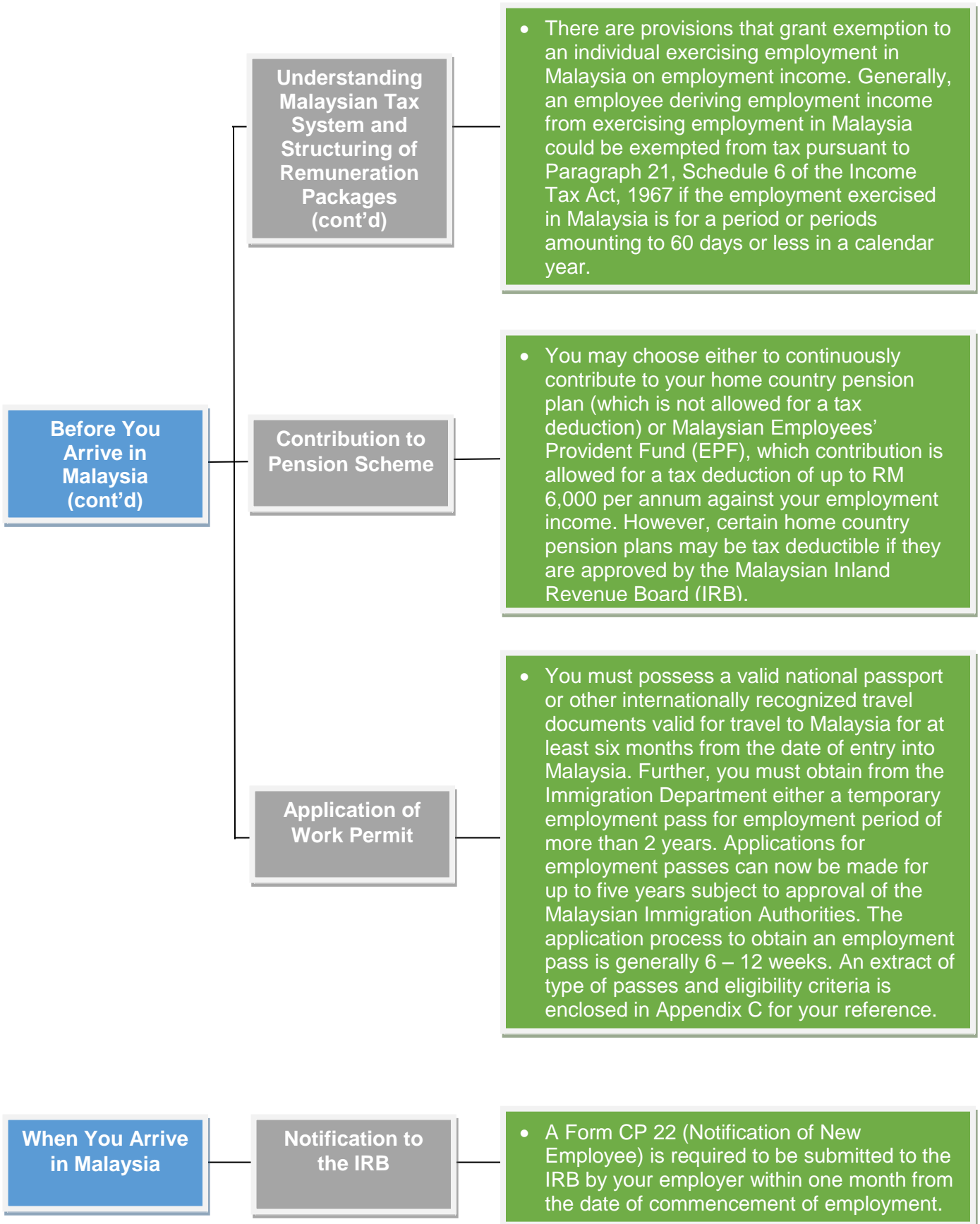
签证种类	申请者类别	申请资格
工作签证	专业、管理及以上	<p>公司实收自编 100%由外国企业持有：最少马币 50 万。 本地合营：最少马币 35 万。然而，外国企业须持有至少马币 50 万。 100%由本地企业持有：最少马币 20 万。</p> <p>学历 最少本科或以上文凭。或，5 年以上相关业务工作经验的大专文凭。</p> <p>工资 每月工资最少为马币 5,000（约 1,250 美元）以上。工资须由本地公司承担。</p> <p>工作经验 最少 5 年相同/ 相关业务的工作经验。</p> <p>年龄 移民局不对年龄没有限制需求，但必须是成年人。</p>
专业技术签证	工程师、特殊技术人员	<p>工资 工资须由母公司承担。</p> <p>时间段 最多可申请 12 个月的签证。若申请续签，需要 3 个月的冷冻期。</p>
依亲签证 / 长期旅游签证	工作签证与专业技术签证申请者的家庭成员	<p>工作签证申请者 申请者的配偶与 21 岁以下的子女可申请依亲签证入境马来西亚。 至于申请者的父母与岳父母则可申请长期旅游签证。</p> <p>专业技术签证申请者 此签证持有者的家属将被给予长期旅游签证，有效期限则是依据签证持有者的期限。</p> <p>附注： 年龄为 21 岁或以上的子女必须证明其仍属家庭的一份子和需主申请人的经济资助。</p>



General Guide for Expatriate Employees Arriving and Leaving Malaysia

Frequently, the Chinese investors that set up operation in Malaysia do not pay sufficient attention on immigration and personal income tax rules in Malaysia. In this publication, we highlight some pertinent in respect of the aforesaid, seeking to assist the Chinese investors to better comply with the rules and make appropriate planning of the immigration and tax affairs of the businesses.





When You Arrive in Malaysia (cont'd)

Monthly Deduction of Tax from Salary

- It is mandatory for employer to make deductions from your remuneration (such as salary, bonus, benefits-in-kind and value of living accommodation) every month in accordance with the Monthly Tax Deductions (MTD) Schedule and pay to the IRB not later than the 15 day of every calendar month. The total of the MTD will be set off against your final tax liability.

Filing of Tax Return by 30 April of the Following Year

- Expatriate who has chargeable income for a year of assessment must file a tax return to the IRB by 30 April of the following year. For example: Tax return for income earned in year 2015 must be filed by 30 April 2016. Failure to comply with the above deadline would constitute an offence of a fine ranging from RM 200 to RM 20,000 or imprisonment for a term not exceeding six (6) months, or to both.

Payment of Additional Tax Payable or Applying for Tax Refund

- Any additional tax (final tax payable as compared to the total MTD deducted) has to be paid on or before 30 April in the following year once the tax return is filed. Likewise, any excess tax paid (ie. when the final tax payable is lesser than the MTD deducted) will be refunded by the IRB.

Before You Leave Malaysia

Notification to the IRB

- A Form CP 21 (Notification by Employer of Employee's Departure from the Country) is required to be submitted to the IRB by your employer not less than one month before your expected date of departure and cessation of employment.

Obtaining Tax Clearance Letter

- Submit original and photostated copy of your passport to the IRB for the purpose of verification in order to determine your tax residence status and obtain tax clearance letter.
- Your employer is given the authority to withhold any monies due to you (eg. last month's salary) from the date of submission of the Form CP 21 to the IRB or until the tax clearance letter has been obtained by your employer. If you receive any additional salary and bonus after leaving Malaysia, they are still taxable in Malaysia.

**Before You
Leave Malaysia
(cont'd)**

**Cancellation of
Employment
Pass**

- It is advised to cancel your employment pass and any related dependent passes within 30 days before your expected departure date.

**Withdrawal of
EPF**

- It is required to present the following supporting documents for your EPF withdrawal before your permanent departure from Malaysia:-
 - a) The proof of termination of work;
 - b) Full name, passport number, PPA account number; and
 - c) Letter of resignation/termination of contract of service by employer; or
 - d) Income tax clearance statement; or
 - e) Cancellation of work permit.

Appendix A

1. Remuneration and Benefits Derived from Employment in Malaysia

Taxable	Non-Taxable
Salary, wages, commission, bonus	Dental and medical treatment
Leave pay	Parking rate and parking allowance
Gratuity	Meal allowance
Cash allowance and remuneration	Petrol card, petrol allowance, travelling allowance and toll payment
Leave passages (except for one overseas leave passage of not more than RM 3,000, or three domestic leave passages which consist of fares, meals and accommodation)	Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA (limited to only one (1) unit for each category of assets)
Utilities borne by employer	Subsidised interest for housing loan, education or car loan (fully exempted if the total amount of loan taken in aggregate does not exceed RM 300,000)
Income tax borne by employer	Gifts which registered in the name of the employee or employer (fixed line telephone, mobile phone, pager, PDA)(limited to only one (1) unit for each category of assets)
Club membership:- <ul style="list-style-type: none"> • Corporate membership – monthly subscription fee • Individual membership – entrance + monthly subscription fee 	
Tuition / school fees borne by employer	
Motor vehicles provided by employer (refer to Appendix A, item 2)	
Household furnishings, apparatus and appliances provided by employer (refer to Appendix A, item 3)	
Living accommodation provided by employer:- <ul style="list-style-type: none"> • Unfurnished accommodation: defined value of living accommodation (VOLA) or 30% of the employee's gross income. • Furnished accommodation: the total value of accommodation must be computed by deducting the value of household furnishings, apparatus and appliances or 30% of the employee's gross income • Hotel / hostel: 3% of the employee's gross income 	
Gardener provided by employer (value of benefit-in-kind per year: RM 3,600/gardener)	
Household servant provided by employer (value of benefit-in-kind per year: RM 4,800/servant)	

Appendix A

Prescribed Value of Benefits In Kind Commonly Provided by Employers to Employees

2. The Prescribed Value of Motorcar and Its Related Benefits

Cost Of Motorcar (New) RM	Annual Prescribed Benefit Of Motorcar RM	Annual Prescribed Benefit Of Petrol RM
Up to 50,000	1,200	600
50,001-75,000	2,400	900
75,001-100,000	3,600	1,200
100,001-150,000	5,000	1,500
150,001-200,000	7,000	1,800
200,001-250,000	9,000	2,100
250,001-350,000	15,000	2,400
350,001-500,000	21,250	2,700
500,001 and above	25,000	3,000

3. The Prescribed Value of Household Furnishings, Apparatus and Appliances

Category	Type of Benefit	Annual Prescribed Value of BIK Provided (RM)
1	Semi-furnished with furniture in the lounge, dining room or bedroom.	840
2	Semi-furnished with furniture as in Column 1 and one or two of the following: <ul style="list-style-type: none">• air-conditioners• curtains and alike• carpets	1,680
3	Fully furnished with benefits as in Columns 1 and 2 as above plus one or more of kitchen equipment, crockery, utensils and appliances	3,360
4	Service charges and other bills such as water and electricity.	Service charges and bills paid by the employer.

Appendix B

Determination of tax resident status

1. An individual who is exercising employment in Malaysia is subject to Malaysian income tax on their employment income regardless of the mode or place of payment.
2. As discussed above, the tax rate applicable for an individual in Malaysia differs according to the tax residence status of the individual. Also, Malaysian tax resident is eligible for tax reliefs and rebates that would not be granted to non-tax resident. Generally, an individual will be considered as a tax resident if he stays in Malaysia for at least 182 days in a year. There are other circumstances an individual can be treated as tax resident are stated in Section 7 of the Income Tax Act, 1967 ("the Act").
3. An individual is resident in Malaysia for the basis year for a particular year of assessment if -
 - a) he is in Malaysia in that basis year for a period or periods amounting in all to one hundred and eighty two days or more;
 - b) he is in Malaysia in that basis year for a period of less than one hundred and eighty-two days and that period is linked by or to another period of one hundred and eighty-two or more consecutive days (hereinafter referred to in this paragraph as such period) throughout which he is in Malaysia in the basis year for the year of assessment immediately preceding that particular year of assessment or in that basis year for the year of assessment immediately following that particular year of assessment:

Provided that any temporary absence from Malaysia –

- i. connected with his service in Malaysia and owing to service matters or attending conferences or seminars or study abroad;
- ii. owing to ill-health involving himself or a member of his immediate family; and
- iii. in respect of social visits not exceeding fourteen days in the aggregate,

shall be taken to form part of such period or that period, as the case may be, if he is in Malaysia immediately prior to and after that temporary absence;

- c) he is in Malaysia in that basis year for a period or periods amounting in all to ninety days or more, having been with respect to each of any three of the basis years for the four years of assessment immediately preceding that particular year of assessment either -
 - i. resident in Malaysia within the meaning of this Act for the basis year in question; or
 - ii. in Malaysia for a period or periods amounting in all to ninety days or more in the basis year in question; or
 - d) he is resident in Malaysia within the meaning of this Act for the basis year for the year of assessment following that particular year of assessment, having been so resident for each of the basis years for the three years of assessment immediately preceding that particular year of assessment.
4. For the purposes of subsection (1), an individual shall be deemed to be in Malaysia for a day if he is present in Malaysia for part of that day and in ascertaining the period for which he is in Malaysia during any year, any day (within paragraphs 1(a) and (c) for which he is in Malaysia shall be taken into account whether or not that day forms part of a continuous period of days during which he is in Malaysia.

Appendix B

Income tax rates for resident individuals in Malaysia

Chargeable Income (RM)	w.e.f. YA 2016 (%)
1 – 5,000	0
5,001 – 20,000	1
20,001 – 35,000	5
35,001 – 50,000	10
50,001 – 70,000	16
70,001 – 100,000	21
100,001 – 250,000	24
250,001 – 400,000	24.5
400,001 – 600,000	25
600,001 – 1,000,000	26
Above 1,000,000	28

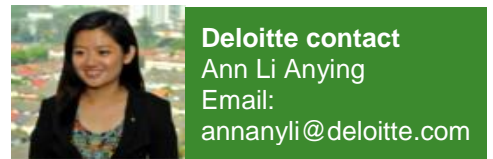
Personal reliefs for resident individuals in Malaysia

	w.e.f. YA 2016 (RM)
Taxpayer (self)	9,000
Disabled person (further deduction) <ul style="list-style-type: none"> • Taxpayer • Spouse 	6,000 3,500
Spouse relief ((wife / husband who has no source of income or elects for combined assessment)	4,000
Relief for fees incurred for tertiary education	7,000
Children (claimed by either husband or wife): <ul style="list-style-type: none"> • Per child (below 18 years old) • Disabled child (unmarried) • Per child (above 18 years old) <ul style="list-style-type: none"> ○ Overseas universities, colleges or similar establishments ○ Local universities, colleges or similar establishments ○ Disabled child pursuing tertiary education 	2,000 6,000 8,000 8,000 8,000
Medical expenses for parents paid to medical practitioner (doctor) registered with the Malaysian Medical Council (MMC)	5,000
Parental care (subject to conditions)	1,500
Medical expenses for self / wife / children with serious illness paid to medical practitioner (doctor) registered with the MMC, including expenses for a complete medical examination for the taxpayer, spouse and children not exceeding RM 500 p.a.	6,000
Expenses for purchase of supporting equipment for own use, or used by wife, child and parent, who is disabled.	6,000
Life insurance premiums or contributions to approved provident funds / pensions funds	6,000
Private Retirement Scheme / Annuity Premium	3,000
Insurance premiums for education or medical benefits	3,000
Purchase of books, journals, magazines and other similar publications (excluding newspaper or banned publications) for the use of taxpayer, spouse or child	1,000
Purchase of a personal computer (complete set) for non-business purposes (personal computer includes laptop and desktop but does not include palmtop, Personal Digital Assistant (PDA) and its equivalent) (given once in every 3 years)	3,000
Purchase of sports equipment (does not include attire and shoes)	300
Contribution to Social Security Organisation (SOCSSO)	250

Appendix C

Type of Passes and Eligibility Criteria

Pass Type	Type of Applicants	Examples of Eligibility Criteria
Employment Pass	Professional, Managerial and above	<p>Company Paid-up Capital For 100% foreign holding: Min. of RM500,000. For local joint venture: Min. of RM350,000. However, the foreign holding should value at least RM500,000. For 100% local holding: Min. of RM200,000</p> <p>Qualification Min. a degree certification and above. Alternatively, a diploma holder with at least 5 years of working experience in the relevant industry may be considered.</p> <p>Salary Min. monthly salary of RM5,000 (approx. USD1,250) and above. Salary should be borne by the local company.</p> <p>Working experience Min. of 5 years of working experience, preferably in the same/ relevant industry.</p> <p>Age The Immigration Department no longer impose any restriction on age requirement so long as the expatriate is not a minor.</p>
Professional Visit Pass	Engineers, Specialist Technician	<p>Salary Salary should be borne by the home company.</p> <p>Duration The maximum duration for this application is 12 months. A cooling-off period of 3 months will be applicable for any extension thereafter.</p>
Dependent Pass / Long Term Social Visit Pass	Family member of the Employment Pass (EP) and Professional Visit Pass (PVP) applicants	<p><u>Employment Pass (EP) Applicant</u> The spouse and children under 21 years old are able to accompany the EP applicant to Malaysia under Dependent Pass. Parents and parents in law will be given a Long Term Social Visit Pass.</p> <p><u>Professional Visit Pass (PVP) Applicant</u> Dependents of PVP holder will also be given a Long Term Social Visit Pass following the validity of the PVP holder's pass.</p> <p>Remarks: Any children who are 21 years or older must show that they are still a part of the family unit and are financially dependent on the main applicant.</p>



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