

Name	: Armand Malhotra	Identification No.	: -
Month	: October	Year	: 2026
Employee Category	: Resident	Marital Status	: Married and working spouse
Disabled Individual	: No	Disabled Spouse	: No

Number of children (qualification rate)			
	Category	100%	50%
(a)	Under 18 years old	2	0
(b)	18 years old and above who are still studying in Malaysia	0	0
(c)	Over 18 years old and currently studying full-time at the diploma level or higher (in Malaysia) or at the bachelor's degree level or higher (outside Malaysia).	0	0
(d)	Disabled	0	0
(e)	Disabled and still studying in Malaysia or abroad	0	0

ACCUMULATED REMUNERATION / MTD / REBATE / OTHER DEDUCTIONS FOR PREVIOUS MONTH'S IN THE CURRENT YEAR (INCLUDING FROM PREVIOUS EMPLOYER)

	DESCRIPTIONS	RM
(a)	Gross salary, wages or leave pay (including overtime pay)	79,500.00
(b)	Fees (including director fees), commission or bonus	0.00
(c)	Gross tips, perquisites, awards / rewards or other allowances	0.00
(d)	Benefit-In-Kind (BIK)	0.00
(e)	Value Of Living Accomodation (VOLA)	0.00
(f)	ACCUMULATED ADDITIONAL REMUNERATION	0.00
(g)	Total Accumulated remuneration / Benefit-In-Kind (MBB) / Value of Living Accomodation (NTK) (a) to (f)	
(h)	Accumulated EPF and other approved funds [Limited to RM4,000 per year] <i>Actual EPF amount RM 8,965.00</i>	4,000.00
(i)	Accumulated net remuneration [(d)-(e)]	
(j)	Accumulated monthly MTD paid (including MTD additional remuneration)	5,482.60
(k)	Total accumulated amount of Zakat / Fitrah that have been paid	0.00
(l)	Total accumulated amount of Levi that have been paid	0.00
(m)	Other accumulated deductions (TP1 Explanatory Notes)	0.00

Included in the accumulated figures above — from previous employment (TP3)

Declared on the TP3 for previous employment during this year.

	DESCRIPTIONS	RM
	Gross remuneration (normal and additional combined, as declared on the TP3)	32,000.00
	EPF and other approved funds	3,520.00
	MTD / PCB already paid	1,803.40
	Zakat / Fitrah already paid	0.00
	TP1 deductions already claimed	0.00

CURRENT MONTH'S REMUNERATION

	DESCRIPTIONS	RM
(a)	Gross salary, wages or leave pay (including overtime pay)	9,500.00
(b)	Fees (including director fees), commission or bonus	0.00
(c)	Gross tips, perquisites, awards / rewards or other allowances	0.00
(d)	Total Current month's remuneration	
(e)	EPF and other approved funds [Limited to RM4,000 per year] <i>Actual EPF amount RM 1,089.00</i>	0.00
(f)	Total net salary for the current month	
(g)	Benefit-In-Kind (BIK)	0.00
(h)	Value Of Living Accomodation (VOLA)	0.00

ADDITIONAL REMUNERATION FOR THE CURRENT MONTH		
	DESCRIPTIONS	RM
(a)	Bonus	0.00
(b)	Arrears	0.00
(c)	Commissions (not paid monthly)	0.00
(d)	Gratuity	0.00
(e)	Compensation	0.00
(f)	Director's fee (not paid monthly)	0.00
(g)	Income Tax paid by the employer on behalf of the employee	0.00
(h)	Others	0.00
(i)	Total additional remuneration (a) to (h)	
(j)	EPF additional remuneration [Limited to RM4,000 per year]	0.00
(k)	Total net additional remuneration [(i)-(j)]	

CURRENT MONTH'S DEDUCTION

Only what this payslip claims. Everything claimed earlier this year is in accumulated row (m).

DESCRIPTIONS		RM
C1a	Expenditure for parents/grandparents — Medical treatment, special needs and caregivers	0.00
C1b	Expenditure for parents/grandparents — Dental treatment	0.00
C1c	Expenditure for parents/grandparents — Full medical check-up including the cost of vaccinations [Limited to RM1,000 per year]	0.00
C1Total	Total: Expenditure for parents/grandparents (a + b + c) [Limited to RM8,000 per year]	0.00
C2	Basic support equipment for use by oneself / spouse / child / parents with disabilities [Limited to RM6,000 per year]	0.00
C3a	Study fees (oneself) — Levels other than Master's or Doctor of Philosophy in the fields of law, accounting, Islamic finance, technical, vocational, industrial, scientific, or technological	0.00
C3b	Study fees (oneself) — Master's or Doctorate level in any field or course of study	0.00
C3c	Study fees (oneself) — Skills enhancement or personal development courses [Limited to RM2,000 per year]	0.00
C3Total	Total: Study fees (a + b + c) [Limited to RM7,000 per year]	0.00
C4a	Medical expenses — Serious illness affecting oneself / spouse / child	0.00
C4b	Medical expenses — Fertility treatment for oneself / spouse	0.00
C4c	Medical expenses — Vaccination for oneself / spouse / child [Limited to RM1,000 per year]	0.00
C4d	Medical expenses — Dental check-up and treatment for oneself / spouse / child [Limited to RM1,000 per year]	0.00
C4e	Medical expenses — Full medical check-up, mental health assessment or consultation, disease screening tests, and self-health monitoring equipment for oneself / spouse / child [Limited to RM1,000 per year]	0.00
C4f	Medical expenses — Assessment, early intervention or rehabilitation for children with learning disabilities aged 18 and below [Limited to RM6,000 per year]	0.00
C4Total	Total: Medical expenses (a + b + c + d + e + f) [Limited to RM10,000 per year]	0.00
C5a	Lifestyle — Books, journals, magazines, newspapers and other similar publications	0.00
C5b	Lifestyle — Personal computer / smartphone / tablet (not for business use)	0.00
C5c	Lifestyle — Monthly internet subscription bill (in your own name)	0.00
C5d	Lifestyle — Skill improvement or self-development course	0.00
C5Total	Total: Lifestyle (a + b + c + d) [Limited to RM2,500 per year]	0.00
C6a	Lifestyle (sport) — Sports equipment for sports activities (Sports Development Act 1997)	0.00
C6b	Lifestyle (sport) — Rental or entry fees for sports facilities	0.00
C6c	Lifestyle (sport) — Registration fees to participate in a sports competition	0.00
C6d	Lifestyle (sport) — Gym membership or sports training fees	0.00
C6Total	Total: Lifestyle sport (a + b + c + d) [Limited to RM1,000 per year]	0.00
C7	Purchase of breastfeeding equipment for a child aged 2 and below (once every 2-year assessment) [Limited to RM1,000 per year]	0.00
C8	Childcare centre / kindergarten fees for children aged 12 and below [Limited to RM3,000 per year]	0.00
C9	Net savings in the National Education Savings Scheme (SSPN) [Limited to RM8,000 per year]	0.00
C10	Alimony payments to the ex-wife [Limited to RM4,000 per year]	0.00
C11a	Voluntary EPF (Limited to RM4,000 including mandatory EPF contributions)	0.00
C11b	Life insurance / Voluntary EPF (Limited to RM3,000)	0.00

C12	Private retirement schemes and deferred annuities [Limited to RM3,000 per year]	0.00
C13	Education and medical insurance [Limited to RM4,000 per year]	0.00
C14	Contributions to PERKESO (SOC SO / EIS) [Limited to RM350 per year]	0.00
C15	EV charging facilities / food-waste composting or shredding machine / CCTV for household use [Limited to RM2,500 per year]	0.00
C16a	Interest on first home loan — house price up to RM500,000 [Limited to RM7,000 per year]	0.00
C16b	Interest on first home loan — house price above RM500,000 up to RM750,000 [Limited to RM5,000 per year]	0.00
C17	Domestic tourism — entrance fees to tourist centres and cultural / arts programmes [Limited to RM1,000 per year]	0.00
	Total TP1 deduction for the current month	0.00

REBATE INFORMATION FOR THE CURRENT MONTH

	DESCRIPTIONS	RM
i.	Zakat other than that paid through monthly salary deductions	0.00
ii.	Exemption levy for Umrah travel / travel for religious purposes (Limited to 2 claims in a lifetime)	0.00

MTD CALCULATION

Tax table year: 2026

P	P — Total chargeable income for the year	91,000.00
M	M — First chargeable income of the band	70,000.00
R	R — Tax rate	0.19
B	B — Tax on M after individual and spouse rebate	3,700.00
n	n — Remaining working months in the year	2.00
K2	K2 — Estimated remaining EPF allowance	0.00
D	D — Individual relief	9,000.00
S	S — Spouse relief	0.00
Du	Du — Disabled individual relief	0.00
Su	Su — Disabled spouse relief	0.00
Q	Q — Child relief	2,000.00
C	C — Number of qualifying children	2.00
LP	LP — Accumulated other deductions	0.00
LP1	LP1 — Current month's other deductions	0.00
Z	Z — Accumulated zakat paid	0.00
X	X — Accumulated PCB paid	5,482.60
	Annual tax	7,690.00

$$[(91,000.00 - 70,000.00) \times 0.19 + 3,700.00 - (0.00 + 5,482.60)] / (2 + 1) = 735.80$$

$$735.80 - (0.00) = 735.80$$

CALCULATION RESULTS

Net PCB	735.80
PCB on additional remuneration	0.00
PCB for the month (rounded up to the nearest 5 sen)	735.80

Note: PCB for each month from October to December is RM 735.80 if there is no change in remuneration, deductions and rebates.

Note: Total PCB / annual tax RM 7,690.00. The PCB calculation must be performed every month.