MALAYSIA HR FORUM

EA PREPARATORY
&
E-FILING SUBMISSION

2025 | 9 AM - 5 PM

**MALAYSIA HR FORUM ACADEMY
LEVEL 12, LOT 12A, MENARA PKNS PETALING JAYA,
JALAN YONG SHOOK LIN, 46050 PETALING JAYA**

RM 1,300

REGISTERED TRAINING PROVIDER · HRD CORP

HRD CORP CLAIMABLE

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Module Overview

This module provides a comprehensive guide to preparing EA forms and submitting e-Filing for employees in Malaysia. It covers the legal requirements, step-by-step processes, and best practices to ensure compliance with the Inland Revenue Board of Malaysia (LHDN).

This training equips employers with the knowledge and tools needed to efficiently prepare EA forms and submit them via e-Filing, ensuring compliance with Malaysian tax regulations. By following the guidelines and best practices outlined, employers can minimize errors and streamline their tax reporting processes.

Targeted Participants

Human Resources (HR) Professionals, Payroll Administrators, Finance and Accounting Employees, Tax Professionals and Consultants, Business Owners and Entrepreneurs, Compliance Officers, IT and System Administrators, Administrative Employee, New Employees in HR, Payroll, or Finance Departments

Method of Training

- Highly interactive, you will learn via slide presentations:
- Presentations, groups discussion and worksheets
- Highly practical and experiential learning examples
- Lively discussions and informative Q&A sessions
- Highly informative and practical course notes for reference.

Learning objectives

- Understand the provisions of the Income Tax Act 1967 related to employee income reporting.
- Recognize the legal responsibilities of employers in preparing and submitting EA forms.
- Identify key deadlines and penalties associated with non-compliance.
- Learn the detailed structure and components of the EA form.
- Understand the specific information required in each section of the form (Parts A, B, C, and D).
- Understand the steps involved in registering, logging in, and submitting EA forms electronically.
- Develop skills to accurately collect and verify employee information necessary for EA forms.
- Identify and rectify common errors in form preparation.
- Execute the process of uploading and submitting EA forms via the e-Filing system.
- Analyse common issues encountered during EA form preparation and e-Filing submission.
- Develop strategies to troubleshoot and resolve these issues efficiently.
- Implement best practices to ensure compliance with tax regulations.
- Maintain accurate records and documentation for audit purposes.
- Effectively communicate with employees regarding their EA forms and submission status.
- Leverage software tools and solutions to streamline the EA form preparation and e-Filing submission process.
- Stay updated with technological advancements and changes in e-Filing procedures.
- Keep abreast of updates and changes in Malaysian tax laws and e-Filing requirements.

Learning Outcome

At the end of the course, participants will be able to;
- understand the provisions of the Income Tax Act 1967 related to employee income reporting,
- recognize the legal responsibilities of employers in preparing and submitting EA forms,
- identify key deadlines and penalties associated with non-compliance,
- learn the detailed structure and components of the EA form,
- understand the specific information required in each section of the form (Parts A, B, C, and D),
- understand the steps involved in registering, logging in, and submitting EA forms electronically,
- develop skills to accurately collect and verify employee information necessary for EA forms,
- identify and rectify common errors in form preparation,
- execute the process of uploading and submitting EA forms via the e-Filing system,
- analyse common issues encountered during EA form preparation and e-Filing submission,
- develop strategies to troubleshoot and resolve these issues efficiently,
- implement best practices to ensure compliance with tax regulations,
- maintain accurate records and documentation for audit purposes,
- effectively communicate with employees regarding their EA forms and submission status,
- leverage software tools and solutions to streamline the EA form preparation and e-Filing submission process,
- stay updated with technological advancements and changes in e-Filing procedures,
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Introduction (1 Hour)

- Conducting a Simple Data Accuracy Audit from Yearly Payroll
  Learn the steps to perform a basic audit to ensure the accuracy of your yearly payroll data.
- Identifying Items for EA Form from Yearly Payroll
  Understand how to extract and identify the necessary items from your yearly payroll to input into the EA form.
- Preparation for the Class
  Participants are encouraged to generate their yearly payroll summary before attending the class.

Module 1: Introduction to EA Form (30 Minutes)

- Understanding the EA Form
  Gain a clear understanding of what the EA Form is and its components.
- Purpose of the EA Form
  Learn about the purpose and importance of the EA Form in payroll and tax reporting.
- Who Should Use/Prepare the EA Form
  Identify who is responsible for using and preparing the EA Form.
- Submission Date for EA Filing
  Know the deadlines and submission dates for filing the EA Form.

Module 2: The Elements of the EA Form (30 Minutes)

- Employee Details
  Understand the necessary particulars of the employee to be included in the EA Form.
- Employment Income, Benefits, and Other Earnings
  Learn how to accurately report employment income, benefits, and other earnings.
- Total Deductions
  Identify and calculate the total deductions applicable.
- Employee Contributions
  Understand the contributions paid by employees that need to be reported.
- Total Tax-Exempt Allowances
  Learn to identify and report total tax-exempt allowances.
- Endorsement
  Understand the endorsement process and its importance.

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Module 3: Do's and Don'ts While Preparing the EA Form (30 Minutes)
- Best Practices for Preparing the EA Form
  Learn the essential do's to ensure accuracy and compliance when preparing the EA Form.
- Common Mistakes to Avoid
  Understand the don'ts to prevent common errors and issues during the preparation process.

Module 4: Preparing the EA Form (30 Minutes)
- Identifying All Sources of Income and Deductions
  Determine all sources of income and deductions to accurately calculate the correct amounts for each element of the EA Form.
- Extracting Information from the Payroll Report
  Learn how to extract the necessary information from the payroll report effectively.
- Calculating the Total Amounts
  Understand the process of calculating the total amounts for each category.
- Reporting the Amounts on the EA Form
  Learn how to accurately report these amounts on the EA Form.

Module 5: Endorsement (30 Minutes)
- Eligibility for Endorsing the EA Form
  Identify who is authorized to endorse the EA Form.
- Timing for Preparation and Release
  Learn the appropriate timeline for preparing and releasing the EA Form.

Module 6: Introduction to E-Filing (1 Hour)
- Understanding E-Filing
  Gain a comprehensive understanding of what E-Filing is and how it works.
- Purpose of E-Filing
  Learn about the purpose and benefits of using E-Filing for tax submissions.
- How to Use E-Filing
  Step-by-step guide on how to navigate and use the E-Filing system.
- Who Should Use/Prepare E-Filing
  Identify who is required to use and prepare E-Filing.
- Submission Dates for E-Filing
  Know the important dates and deadlines for submitting E-Filing.

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- Registration Process
  Understand the registration process for E-Filing.
- Eligibility for Non-Malaysian/PR Residents
  Learn about the eligibility criteria for non-Malaysian and Permanent Residents.
- Income Declaration, Submission, and Payment
  Detailed instructions on declaring income, submitting forms, and making payments.
- Taxable Income
  Identify what constitutes taxable income.
- Tax Relief and Tax Rebate
  Understand the various tax reliefs and rebates available.
- Types of Declaration (Self/Spouse)
  Learn about the different types of declarations, including self and spouse declarations.
- Tax Rates
  Overview of the applicable tax rates.

Module 7: The Elements of E-Filing (30 Minutes)
- Individual Details
  Understand the necessary particulars of the individual to be included in the E-Filing.
- Statutory and Total Income
  Learn how to report statutory income and calculate total income.
- Donations, Gifts, and Sponsorships
  Identify how to declare donations, gifts, and sponsorships.
- Tax Reliefs
  Understand the various tax reliefs available and how to apply them.
- Tax Summary
  Learn to summarize the tax information accurately.
- Additional Information
  Know what other information needs to be included in the E-Filing.
- Submission Process
  Understand the steps for submitting the E-Filing.

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Module 8: Do's and Don'ts While Preparing E-Filing (30 Minutes)

- Best Practices for Preparing E-Filing
  Learn the essential do's to ensure accuracy and compliance when preparing your E-Filing.
- Common Mistakes to Avoid
  Understand the don'ts to prevent common errors and issues during the E-Filing preparation process.

Module 9: Preparing E-Filing (1 Hour)

- Identifying All Sources of Income and Deductions
  Determine all sources of income and deductions to accurately calculate the correct amounts for each element of the E-Filing.
- Extracting Information from the EA Form
  Learn how to effectively extract the necessary information from the EA Form.
- Calculating the Total Amounts
  Understand the process of calculating the total amounts for each category.
- Reporting the Amounts on E-Filing
  Learn how to accurately report these amounts on the E-Filing system.
- Draft Submission of E-Filing
  Prepare and review a draft submission of your E-Filing to ensure accuracy.
- Final Submission of E-Filing
  Complete and submit the final version of your E-Filing.