



# LEMBAGA HASIL DALAM NEGERI MALAYSIA

## C.P.8D INFORMATION LAYOUT - Pin. 2023

### STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2023 AND PARTICULARS OF TAX DEDUCTION UNDER THE INCOME TAX RULES (DEDUCTION FROM REMUNERATION) 1994

#### IMPORTANT INFORMATION:

Employers are required to furnish the C.P.8D data in the form of txt as per format stated in Part A.

#### PART A:

#### GUIDE ON SUBMISSION OF C.P. 8D PARTICULARS IN TXT FILE

1. Employers are required to upload the employees particulars only through *e-Data Prais/e-CP8D*. The format of employees' particulars are stipulated as per below:-

#### EMPLOYEES' PARTICULARS

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Name of employee	Variable character	60	The column is COMPULSARY to be completed. Name as per identity card.	Ali bin Ahmad
Tax Identification No. (TIN)	Integer	11	TIN is as given by LHDNM. Leave the item blank if the employee has no TIN.	03770324020
Identification / passport no.	Variable character	12	The column is COMPULSARY to be completed. Priority is given to new Identification Card No. followed by Police No., Army No. and Passport No. Passport No. is for foreigners. If the employee does not have an Identification No., this column must be filled with the number 000000000000 (12 digits).	730510125580 or A2855084 or T0370834 or 000000000000

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Category of employee	Integer	1	<p><b>Category of Employee</b> (as per MTD Schedule):-</p> <p>~ <b>Category 1:</b> Single</p> <p>~ <b>Category 2:</b> Married and husband or wife is not working</p> <p>~ <b>Category 3:</b> Married and husband or wife is working, divorced or widowed, or single with adopted child</p> <p>If there is a change in status for example, from Category 1 to Category 3, enter the latest Category of Employee.</p>	<p>The employee married on 24 June 2023 and his wife is working.</p> <p>The latest Category of Employee in respect of this employee is '3'.</p> <p>If the employee is single / divorced / widowed and has a child, the Category of Employee to be selected is "3".</p>
Employee Status	Integer	1	<p>The column is <b>COMPULSARY</b> to be completed.</p> <p><b>Employee Status</b> (as per MTD Schedule):-</p> <p>~ <b>Status 1:</b> Management of the organization</p> <p>~ <b>Status 2:</b> Permanent</p> <p>~ <b>Status 3:</b> Contract</p> <p>~ <b>Status 4:</b> Part time</p> <p>~ <b>Status 5:</b> Interns</p> <p>~ <b>Status 6:</b> Others</p> <p>Management of the organization are referred to company directors, co-operative society's board members, association's controlling members and partners of limited liability partnership.</p> <p>If the status changes for example from Status 3 to Status 2, fill in the latest Employee Status.</p>	<p>Employees are offered jobs with contract status and later on appointed as permanent workers.</p> <p>The latest Employee Status for the employee is '2'.</p>
Date of Retirement / End of Contract	Date	10	<p>The column is <b>COMPULSARY</b> to be completed.</p> <p>Fill up the retirement date according to the employment contract or according to any written law or fill in the contract ended date according to the employment contract</p> <p>If the employee has terminated / quit / dismissed in the year of remuneration, fill in the termination date in the year of remuneration.</p>	<p>15-12-2025 (dd-mm-yyyy)</p>

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
Tax borne by employer	Integer	1	Enter '1' or '2' ie.:- 1 = Yes 2 = No	The employee's income tax is not borne by his employer. Enter '2' in respect of this employee.
Number of children qualified for tax relief	Integer	2	Enter the number of children qualified for claim on tax relief.	Number of children = 2 persons. 1 child is 22 years old and married while another child is still schooling. Number of children qualified for tax relief = 1
Total qualifying child relief	Integer	7	The total qualifying child relief is the same as the total child relief computed for the purpose of MTD. This total excludes the value in <i>sen</i> .	Total qualifying child relief for this employee is RM2000 (reported as 2000).
Total gross remuneration	Integer	11	The total gross remuneration excludes the value in <i>sen</i> .	RM50000.70 and RM50000.20 is reported as 50000.
Benefits in kind	Integer	11	The total value of the benefits in kind provided by the employer excludes the value in <i>sen</i> .	RM4200.80 and RM4200.10 is reported as 4200.
Value of living accommodation	Integer	11	The total value of the living accommodation benefit provided by the employer in Malaysia excludes the value in <i>sen</i> .	RM12000.90 or RM12000.20 is reported as 12000.
Employee share option scheme (ESOS) benefit	Integer	11	The total value of the ESOS benefit excludes the value in <i>sen</i> .	RM 1300.80 or RM 1300.30 is reported as 1300.
Tax exempt allowances / perquisites / gifts / benefits	Integer	11	The total of tax exempt allowances / perquisites / gifts / benefits excludes the value in <i>sen</i> .	RM445.60 and RM445.20 is reported as 445.
Total claim for relief by employee via Form TP1	Integer	11	The total claim for relief by employee via Form TP1 excludes the value in <i>sen</i> .	RM2200.50 and RM2200.10 is reported as 2200.
Total claim on payment of <i>Zakat</i> by employee via Form TP1	Decimal	11	Total payment of <i>zakat</i> (OTHER THAN that paid via monthly salary deduction) claimed by the employee via Form TP1. This total has value in <i>sen</i> .	RM1400.30 is reported as 1400.30.
Contribution to Employees Provident Fund	Integer	11	The total contribution to the Employees Provident Fund excludes the value in <i>sen</i> .	RM3600.90 and RM3600.30 is reported as 3600.
<i>Zakat</i> paid via salary deduction	Decimal	11	The total <i>zakat</i> paid via salary deduction has value in <i>sen</i> .	RM1700.20 is reported as 1700.20.

PARTICULARS	TYPE	LENGTH	EXPLANATION	EXAMPLE
MTD	Decimal	11	The total MTD has value in <i>sen</i> .	RM2555.25 is reported as 2555.25.
CP38	Decimal	11	The total CP38 has value in <i>sen</i> .	RM1822.63 is reported as 1822.63.
Medical insurance	Integer	6	Amount of medical insurance without the values in cents	RM2210.90 or RM2210.30 is reported as 2210.
SOCSCO Contribution	Integer	6	Total SOCSCO contribution without the value in cents	RM150.90 or RM150.30 is reported as 150.

**Txt data Example 1:**

The information is as per the example in the above schedule:

Ali bin Ahmad|03770324020|730510125580|3|2|15-12-2025|2|1|2000|50000|4200|12000|1300|445|2200|1400.30|3600|1700.20|2555.25|1822.63|2210|150

**Txt data Example 2:**

The information is similar to the example in the above schedule except for the following:

- The employee is not provided with living accommodation benefit by his employer.
- The employee is not given ESOS benefit by his employer.
- There is no income tax deduction via CP38 for this employee.

Ali bin Ahmad|03770324020|730510125580|3|2|15-12-2025|2|1|2000|50000|4200|||445|2200|1400.30|3600|1700.20|2555.25||2210|150|

**Note:**

- 1) Every field is separated by a delimiter | and saved in txt file.
- 2) Employee's particulars must be kept in the name using the following standard:

PHHHHHHHHHH\_TTTT.TXT

P : employee's information  
 HHHHHHHHHH : E no.  
 TTTT : year of remuneration

Example:

Employer with E No. 2900030000 sent a txt file for the year of remuneration 2023.  
 File with employees' particulars are required to upload only through *e-Data Prais/e-CP8D* using the name: **P2900030000\_2023.txt**