



# 雇主税务责任

## EMPLOYER'S TAX OBLIGATION

2026

中文场  
[Mandarin Session]

英文场  
[English Session]

2026年2月11日 或 3月18日  
11 February OR 18 March

2026年3月12日  
12 March 2026

10AM - 6PM

10AM - 6PM

# 雇主税务责任 2026

## EMPLOYER'S TAX OBLIGATION

- 雇主在员工薪酬方面的税务责任与合规要点  
*Overview of employer's tax obligations and compliance responsibilities on employee remuneration*
- 从雇主角度了解《所得税法》下的员工薪酬类型  
*Understanding types of employee remuneration under the Income Tax Act*
- 如何判断员工的税务居民身份及其对雇主的影响  
*Determining employee residence status and its impact on employer obligations*
- Form E、C.P.8D 与 Form EA 的整体申报框架  
*Overview of Form E, C.P.8D and Form EA*
- 手把手教学：正确编制 Form EA (实务操作)  
*Step-by-step guide to completing Form EA*
- 员工薪酬、津贴与福利的税务处理概览  
*Overview of tax treatment for employee remuneration, allowances and benefits*
- 员工津贴及符合免税条件的津贴项目  
*Allowances and tax-exempt allowances under the Act*
- 董事费的税务处理与申报责任  
*Tax treatment and reporting of director's fees*
- 员工股权激励计划 (ESOS) 的税务影响  
*Tax implications of Employee Share Option Scheme (ESOS)*
- 雇主代为承担的员工税款 (Tax Borne) 的处理方式  
*Tax treatment of tax borne by employer*
- 实物福利 (Benefits-in-Kind, BIK) 的估值与申报方式  
*Valuation and reporting of Benefits-in-Kind (BIK)*
- 员工假期交通津贴 (Leave Passage) 的免税条件  
*Tax exemption conditions for Leave Passage*
- 终止雇佣补偿的税务处理与免税门槛  
*Tax treatment and exemption thresholds for compensation for loss of employment*
- 住宿福利价值 (Value of Living Accommodation, VOLA) 的计算方式  
*Computation of Value of Living Accommodation (VOLA)*
- 正确完成 Form E 及 C.P.8D 的申报流程与期限  
*Proper filing procedures and deadlines for Form E and C.P.8D*
- 2026 年财政预算案下的员工薪酬税务最新变化  
*Latest employee remuneration tax updates under Budget 2026*
- 违反员工薪酬税务规定的处罚与法律后果  
*Penalties and legal consequences for non-compliance*
- 实务问答与常见雇主税务问题解析  
*Practical Q&A and discussion of common employer tax issues*

# 导师简介

## TRAINER PROFILE

- ▶ 安式集团创办人 (MY&SG)  
*Founder of ANC Group (MY & SG)*
- ▶ 财政部认证税务代理  
*Licensed Tax Agent*
- ▶ 英国特许公认会计师代理  
*Fellow Member of ACCA*
- ▶ ACCA马来西亚顾问委员会会员  
*Member of ACCA Malaysia Advisory Committee*
- ▶ ACCA亚太地区人力资本合作组织成员  
*Member of ACCA Asia Pacific Human Capital Collaborative*
- ▶ ACCA中小企业全球论坛  
*Member of ACCA SME Global Forum*
- ▶ 澳洲特许公认会计师  
*Member of CPA Australia*
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- ▶ 马来西亚特许会计师  
*Member of MIA*
- ▶ 马来西亚特许税务协会会员  
*Member of CTIM*
- ▶ 人力资源部认证培训师  
*HRD Corp Trainer*
- ▶ 企业社会和可持续发展管理专家  
*Certified CSR & Sustainability Management Professional*
- ▶ 特许金融建模专家  
*Chartered Financial Modeling Professional*
- ▶ 认证财务规划师  
*Certified Financial Planner*
- ▶ 会计工会和雇主协会学院培训师  
*ACCA, MIA and MEF Academy Trainer*
- ▶ ACCA获奖主讲人  
*Prize Winner as ACCA Lecturer*
- ▶ 大马零售连锁协会学院委员会会员  
*Member of MRCA Academy*



**YS Lt. Kol Bersekutu (PA)  
Song Liew 淳**

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