



Malaysia Income Tax Guide 2014

SECTION 1: FOR THE FIRST TIMER

HERE ARE THE 4 MAIN THINGS YOU NEED TO KNOW!

- 1** You are required to file/pay tax if you earn RM3,058 and above (if you earn less, you don't need to file!).
- 2** Tax rates are Progressive, so you only pay the higher rate on the amount above the set tier margin (i.e. you will never have less "net income after tax" by earning more!).
- 3** Tax rates are on chargeable income and NOT on salary.
- 4** Even if your employer has paid your tax via MTD/PCB deductions; it's important to file as they won't know the exact amount of reliefs and rebates you are eligible for and thus the amount won't be accurate.

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