

## **C.P.8D INFORMATION LAYOUT - Pin. 2025**

### **STATEMENT OF REMUNERATION FROM EMPLOYMENT FOR THE YEAR ENDING 31 DECEMBER 2025 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**

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

#### **EMPLOYEES' PARTICULARS**

| <b>FIELD</b> | <b>PARTICULARS</b>            | <b>DATA TYPES</b>  | <b>LENGTH</b> | <b>EXPLANATION</b>                                                                                                                                                                                                                                                                                                  | <b>EXAMPLE</b>                                                |
|--------------|-------------------------------|--------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1            | Name of employee              | Variable character | 60            | The column is <b>COMPULSARY</b> to be completed.<br>Name as per identity card.                                                                                                                                                                                                                                      | Ali bin Ahmad                                                 |
| 2            | Tax Identification No. (TIN)  | Integer            | 11            | TIN is as given by LHDNM. Leave the item blank if the employee has no TIN.                                                                                                                                                                                                                                          | 03770324020                                                   |
| 3            | Identification / passport no. | Variable character | 12            | The column is <b>COMPULSARY</b> to be completed.<br>Priority is given to new Identification Card No. followed by Police No., Army No. and Passport No. Passport No. is for foreigners.<br>If the employee does not have an Identification No., this column must be filled with the number 000000000000 (12 digits). | 730510125580 or<br>A2855084 or<br>T0370834 or<br>000000000000 |

| FIELD | PARTICULARS                        | DATA TYPES | LENGTH | EXPLANATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | EXAMPLE                                                                                                                                                                                                                                                         |
|-------|------------------------------------|------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4     | Category of employee               | Integer    | 1      | <p>The column is COMPULSARY to be completed</p> <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 2025 and his wife is working. 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> |
| 5     | Employee Status                    | Integer    | 1      | <p>The column is COMPULSARY to be completed.</p> <p><b>Employee Status</b></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 / cooperative society's board members / association's controlling members and partners of limited liability partnership and manager / principal officer / resident director / partner / general partner / designated partner / officer of the Labuan entity.</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. The latest Employee Status for the employee is '2'.</p>                                                                                                         |
| 6     | Date of Retirement/End of contract | Date       | 10     | <p>The column is COMPULSARY to be completed.</p> <p>Fill up the <b>retirement date</b> 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>                                                                                                                                                                                                                                                                                                                                                                            | 15-12-2027 (dd-mm-yyyy)                                                                                                                                                                                                                                         |

| FIELD | PARTICULARS                                 | DATA TYPES | LENGTH | EXPLANATION                                                                                                                                               | EXAMPLE                                                                                                                                                                                                                                                                 |
|-------|---------------------------------------------|------------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7     | Tax borne by employer                       | Integer    | 1      | The column is <b>COMPULSARY</b> to be completed.<br>Enter '1' or '2' ie.:-<br>1 = Yes<br>2 = No                                                           | The employee's income tax is not borne by his employer.<br>Enter '2' in respect of this employee.                                                                                                                                                                       |
| 8     | 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.<br>1 child is 22 years old and married while another child is still schooling.<br>Number of children qualified for tax relief = 1<br><br>For a divorced couple who only has 1 child, the number of children eligible for tax relief = 1 |
| 9     | 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.<br>This total excludes the value in <i>sen</i> . | Total qualifying child relief for this employee is RM2000 (reported as 2000).<br><br>For a divorced couple who only has 1 child, the amount of relief claimed is = RM1000 (50% of the amount of eligible relief)                                                        |
| 10    | 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.                                                                                                                                                                                                                         |
| 11    | 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.                                                                                                                                                                                                                            |
| 12    | 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.                                                                                                                                                                                                                          |
| 13    | 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.                                                                                                                                                                                                                           |

| FIELD | PARTICULARS                                                     | DATA TYPES | LENGTH | EXPLANATION                                                                                                                                                  | EXAMPLE                                      |
|-------|-----------------------------------------------------------------|------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 14    | 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.    |
| 15    | 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. |
| 16    | 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.            |
| 17    | 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. |
| 18    | <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.            |
| 19    | MTD                                                             | Decimal    | 11     | The total MTD has value in <i>sen</i> .                                                                                                                      | RM2555.25 is reported as 2555.25.            |
| 20    | CP38                                                            | Decimal    | 11     | The total CP38 has value in <i>sen</i> .                                                                                                                     | RM1822.63 is reported as 1822.63.            |
| 21    | Medical insurance paid via salary deduction                     | Integer    | 6      | Amount of medical insurance without the values in <i>sen</i>                                                                                                 | RM2210.90 or RM2210.30 is reported as 2210.  |
| 22    | SOCSSO Contribution paid via salary deduction                   | Integer    | 6      | Total SOCSSO contribution without the value in <i>sen</i>                                                                                                    | 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|15-12-2027|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|15-12-2027|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 2025.

File with employees' particulars are required to upload only through e-Data Praisi/e-CP8D using the name: **P2900030000\_2025.txt**