

ACCOUNTS. ADVISORY. COSECs. RESEARCH. SST. TAX
"The next BIG decision."

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Payroll Client – Employees Leaving Malaysia / Termination Checklist

No.	Situation	What client should check	Form	Deadline / Action	Tick (√ / X)
1.	✓ Normal resignation	PCB deducted normally + no compensation/gratuity.	Generally No CP22A if exemption conditions are met.	No tax clearance required.	
2.	⚠ Resignation / retirement + compensation or gratuity	Employee receives compensation/gratuity.	CP22A.	Submit ≥30 days before cessation.	
3.	⚠ Employee dies	Final salary / remuneration payable.	CP22A , subject to applicable exemption.	Submit within 30 days after employer is informed.	
4.	✈ Employee leaving Malaysia	Employee is chargeable to tax and intends to leave Malaysia >3 months.	CP21.	Submit ≥30 days before departure.	
5.	💰 CP21 tax clearance	Employer has amounts payable to employee.	Withhold payment where required.	Release subject to LHDN clearance/permission.	

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Payroll Client – Employees Leaving Malaysia / Termination Checklist (Cont'd)

No.	Situation	What client should check	Form	Deadline / Action	Tick (√ / X)
6.	 PCB	Check monthly PCB is correctly calculated and paid.	PCB/MTD.	Monthly	
7.	 EA Form	Final remuneration, benefits, allowances, PCB etc.	EA Form.	Issue to employee by end of February following the year.	
8.	 Non-compliance	Failure to submit required notification.	—	Penalty may be RM200.00–RM20,000.00 / imprisonment up to 6 months / both.	
9.	Remark:				

Prepared by,

Acknowledged by,

Name :
H/P :
Position:

Name :
H/P :
Position: