



Assessment Year 2020

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0 - 5,000	On the First 5,000	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	8	600 1,200
50,001 - 70,000	On the First 50,000 Next 20,000	14	1,800 2,800
70,001 - 100,000	On the First 70,000 Next 30,000	21	4,600 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	10,900 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	46,900 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	83,650 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	133,650 104,000
1,000,001 - 2,000,000	On the First 1,000,000 Next 1,000,000	28	237,650 280,000
Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	517,650

Assessment Year 2018-2019

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0 - 5,000	On the First 5,000	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	8	600 1,200
50,001 - 70,000	On the First 50,000 Next 20,000	14	1,800 2,800
70,001 - 100,000	On the First 70,000 Next 30,000	21	4,600 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	10,900 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	46,900 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	83,650 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	133,650 104,00
Exceeding 1,000,000	On the First 1,000,000 Next ringgit	28	237,650

Assessment Year 2016 & 2017

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0 - 5,000	On the First 2,500	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	5	150 750
35,001 - 50,000	On the First 35,000 Next 15,000	10	900 1,500
50,001 - 70,000	On the First 50,000 Next 20,000	16	2,400 3,200
70,001 - 100,000	On the First 70,000 Next 30,000	21	5,600 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	11,900 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	47,900 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	84,650 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	134,650 104,00
Exceeding 1,000,000	On the First 1,000,000 Next ringgit	28	238,650

Assessment Year 2015

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0 - 2500	On the First 2,500	0	0

2,501 - 5,000	Next 2,500	0	0
5,001 - 10,000	On the First 5,000 Next 5,000	1	0 50
10,001 - 20,000	On the First 10,000 Next 10,000	1	50 100
20,001 - 35,000	On the First 20,000 Next 15,000	5	150 750
35,001 - 50,000	On the First 35,000 Next 15,000	10	900 1,500
50,001 - 70,000	On the First 50,000 Next 20,000	16	2,400 3,200
70,001 - 100,000	On the First 70,000 Next 30,000	21	5,600 6,300
100,001 - 150,000	On the First 100,000 Next 50,000	24	11,900 12,000
150,001 - 250,000	On the First 150,000 Next 100,000	24	23,900 24,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	47,900 36,750
Exceeding 400,000	On the First 400,000 Next RM	25	84,650

Assessment Year 2013 & 2014

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0-2500	On the First 2,500	0	0

2,501-5,000	Next 2,500	0	0
5,001-10,000	On the First 5,000 Next 5,000	2	0 100
10,001-20,000	On the First 10,000 Next 10,000	2	100 200
20,001-35,000	On the First 20,000 Next 15,000	6	300 900
35,001-50,000	On the First 35,000 Next 15,000	11	1,200 1,650
50,001-70,000	On the First 50,000 Next 20,000	19	2,850 3,800
70,001-100,000	On the First 70,000 Next 30,000	24	6,650 7,200
Exceeding 100,000	On the First 100,000 Next RM	26	13,850

Assessment Year 2010, 2011 & 2012

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0-2500	On the First 2,500	0	0
2,501-5,000	Next 2,500	1	25
5,001-10,000	On the First 5,000 Next 5,000	3	25 150
10,001-20,000	On the First 10,000 Next 10,000	3	175 300
20,001-35,000	On the First 20,000		475

	Next 15,000	7	1,050
35,001-50,000	On the First 35,000 Next 15,000	12	1,525 1,800
50,001-70,000	On the First 50,000 Next 20,000	19	3,325 3,800
70,001-100,000	On the First 70,000 Next 30,000	24	7,125 7,200
Exceeding 100,000	On the First 100,000 Next RM	26	14,325

Assessment Year 2009

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0-2500	On the First 2,500	0	0
2,501-5,000	Next 2,500	1	25
5,001-10,000	On the First 5,000 Next 5,000	3	25 150
10,001-20,000	On the First 10,000 Next 10,000	3	175 300
20,001-35,000	On the First 20,000 Next 15,000	7	475 1,050
35,001-50,000	On the First 35,000 Next 15,000	12	1,525 1,800
50,001-70,000	On the First 50,000 Next 20,000	19	3,325 3,800
70,001-100,000	On the First 70,000		7,125

	Next 30,000	24	7,200
100,001-150,000	On the First 100,000 Next 50,000	27	14,325 13,500
150,001-250,000	On the First 150,000 Next 100,000	27	27,825 27,000
Exceeding 250,000	On the First 250,000 Next RM	27	54,825

Assessment Year 2008

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0-2500	On the First 2,500	0	0
2,501-5,000	Next 2,500	1	25
5,001-10,000	On the First 5,000 Next 5,000	3	25 150
10,001-20,000	On the First 10,000 Next 10,000	3	175 300
20,001-35,000	On the First 20,000 Next 15,000	7	475 1,050
35,001-50,000	On the first 35,000 Next 15,000	13	1,525 1,950
50,001-70,000	On the First 50,000 Next 20,000	19	3,475 3,800
70,001-100,000	On the First 70,000 Next 30,000	24	7,275 7,200
100,001-150,000	On the First 100,000		14,475

	Next 50,000	27	13,500
150,001-250,000	On the First 150,000		27,975
	Next 100,000	27	27,000
Exceeding 250,000	On the First 250,000		54,975
	Next RM	28