



Year-End Compliance Checklist (Asia)

Prepare for statutory filings, audits, and annual reconciliations

Employee & Payroll Review

- Employee list reconciled for the year
- Joiners and leavers reviewed
- Year-to-date payroll totals verified
- Benefits and allowances reconciled

Statutory & Tax Filings

- Annual tax returns prepared (e.g. IR8A/IR21, BIR forms, EA forms)
- Social security and pension reconciliations completed
- Employer declarations reviewed
- Tax clearance for exiting employees checked



Bonus & Special Payments

- 13th month pay calculated where applicable
- Bonus and incentive payouts reviewed
- Statutory treatment of bonuses confirmed
- Timing of payments aligned with filing rules

Leave & Benefits

- Leave encashment calculations verified
- Unused leave provisions reviewed
- Benefit-in-kind reporting checked

Audit & Documentation

- Payroll reports archived
- Payslips and approvals documented
- Statutory receipts and acknowledgements stored
- Audit trail completeness reviewed

Planning for Next Year

- Upcoming regulatory changes noted
- Contribution rate updates planned
- Payroll calendar reviewed and updated

