Global Year-End Payroll and HR Checklist

Year-end can feel overwhelming for HR and payroll teams, especially with a global workforce. This checklist helps U.S. employers navigate compliance requirements, meet critical deadlines, and keep employees informed.

☐ **Note important dates and deadlines.**

Deadlines vary by country, and not every country follows a January-through-December tax year. Review the applicable payroll and tax calendars for each location and confirm:

- Final regular payroll submission and approval dates
- Payroll funding deadlines
- Cutoff dates for payroll changes and adjustments
- Deadlines for bonuses, commissions, annual leave payouts, and other supplemental payments
- Employer reporting and employee tax-document deadlines
- Holiday-related banking or payroll-processing closures

☐ **Validate employee personal and contact information.**

To support accurate payroll reporting and delivery of employee tax documents, ask employees to review and update their personal and contact information before the final payroll cutoff.

Key items to review include:

- Legal names and national identification numbers
- Mailing addresses, personal email addresses, and other contact information
- Employment status of any deceased employees
- Reconcile leave balances and report outstanding time off or leave adjustments
- Changes to benefits, allowances, insurance premiums, or other recurring payments for the upcoming year
- Required tax withholdings and employee deductions
- Employee tax elections, exemptions, and other payroll-related declarations for continued validity

☐ **Communicate tax-document expectations.**

Clearly communicate when and how employees should expect to receive their year-end tax or wage statements.

Provide country-specific guidance when document names, delivery methods, deadlines, or employee responsibilities differ. Employees should understand:

- Which document they will receive
- When the document is expected to become available
- Whether it will be delivered electronically or by mail
- How to access the document
- Who to contact if information is missing or incorrect
- How former employees will receive their documents

Make sure employees without regular access to a company computer or company email address also receive the necessary information.

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Review taxable benefits and year-end adjustments.

Review the benefits, allowances, reimbursements, awards, and other noncash items provided during the year to determine whether any amounts must be reported through payroll. Examples may include:

- Company vehicles
- Housing or relocation assistance
- Employer-paid insurance
- Meal or travel allowances
- Equity compensation
- Gifts and employee awards
- Educational assistance
- Personal use of company property
- Other country-specific benefits in kind

Confirm that taxable benefits have been valued correctly and reported during the appropriate payroll or tax year.

Review country-specific compliance requirements.

Tax elections, withholding exemptions, reporting obligations, and employee-document requirements vary by country. Before completing year-end processing:

- Review changes in payroll tax rates, thresholds, contribution limits, and reporting rules.
- Confirm whether employee tax elections or exemption certificates must be renewed.
- Identify new reporting obligations that may apply based on employee headcount, work location, compensation, or benefits.
- Review requirements affecting remote workers, internationally mobile employees, or employees working in more than one jurisdiction.
- Confirm whether special year-end reporting applies to terminated, deceased, or expatriate employees.
- Verify that required registrations, identification numbers, passwords, digital certificates, or portal access remain active.

Prepare and reconcile final payroll.

Begin preparing for the final payroll well before the submission deadline for each country.

Confirm that the final payroll includes all required year-end payments and adjustments, such as:

- Regular wages
- Bonuses and commissions
- Overtime
- Annual leave or vacation payouts
- Taxable benefits
- Expense adjustments
- Retroactive payments
- Termination payments
- Employee or employer contribution corrections
- Other payments that must be recorded in the applicable tax year

Before approving the payroll, reconcile payroll totals to funding records, general ledger information, tax reports, and year-to-date employee balances.

Validate and download reports.

After the final applicable payroll has been completed, review and retain the payroll records needed to support year-end reporting and future audits. Reports may include:

- Final payroll registers
- Year-to-date employee earnings and deduction reports
- Employer tax and social contribution reports
- Taxable-benefit reports
- General ledger reports
- Payment and funding confirmations
- Employee pay statements
- Employer filings
- Employee tax or wage statements

Employers should follow applicable country-specific record-retention and data-protection requirements.

Confirm year-end employee tax documents and deadlines.

Year-end employee documents, filing deadlines, and delivery requirements vary by country. Some countries follow the calendar year, while others use a different financial or tax year.

The table below identifies the primary year-end document employees receive or access in each country. Employers should confirm current requirements and deadlines with their International Service Team or in-country payroll provider.

Country	Year-End Employee Document	Deadline
Australia	Income Statement	Finalized by July 14
Canada	T4; Québec: RL-1	Last day of February
China	Annual Individual Income and Tax Withholding Information	By the end of February
France	No separate annual form; final Bulletin de paie	Provided with the final payroll payment
Germany	Lohnsteuerbescheinigung	Generally by the end of February
India	Form 16	June 15
Mexico	CFDI de Nómina	Issued with each payroll payment
Netherlands	Jaaropgaaf	Usually January or February
Spain	Certificado de Retenciones e Ingresos a Cuenta del IRPF	Must be provided before the annual income-tax filing period begins.

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