

Checklist

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.



1. Note important dates and deadlines.

Your deadline for 2025 will vary by country. Review your Payroll Calendar and take note of your last payroll submit date for 2025. Remember to pay 2025 bonuses, commission, and annual leave payments before the deadline.

2. Validate employee personal contact information.

To support accurate delivery of employee tax statements, employers should ensure that employee contact information — such as mailing address and email — is current and correct.

3. Communicate tax statement expectations.

Communicate clearly with your global workforce about when and how they will receive tax statements. Provide country-specific guidance where deadlines, forms, or formats differ so international employees know what to expect. Use a communication hub like Paylocity's Community to easily broadcast notifications.

4. Review taxable benefits.

Review benefits offered and determine if you need to update your payroll with new amounts.

5. Review compliance requirements.

Do you have employees who claim additional credits or exemptions on tax withholding? Compliance requirements and eligibility vary by country.

6. Prepare final payroll.

Begin preparations for your final payroll in 2025. Confirm payroll submission dates for each country to ensure you have bonuses, commissions, leave payouts, or other end-of-year payments owed prior to the submit date.

7. Validate and download 2025 reports.

Following your final payroll in 2025, review and download the reports to your company files. We recommend extracting all reports, pay statements, and tax statements regularly.



8. Distribute tax forms if not paperless.

If you're still using paper forms, ensure employees receive key tax documents by the following dates:

Country	Tax Statement Type	Deadline to Provide to Employees
Australia	PAYG Payment Summary / Income Statement	July 14
Canada	T4 (and RL-1 in Québec)	February 28 of the following year
China	Individual Tax Withholding Statement	by March 31
France	Attestation fiscale / Certificat de salaires	January–February (varies)
Germany	Lohnsteuerbescheinigung (Wage Tax Statement)	by February 28 of the following year
India	Form 16 (Part A & B)	by June 15 following fiscal year-end
Mexico	Constancia de percepciones y retenciones	by March (Q1 following year)
Netherlands	Jaaropgave (Annual Wage Statement)	by end of February / March 1
Spain	Certificado de Retenciones	by January 31 following the tax year

9. Update employee handbook and policies.

Review your [employee handbook](#) annually and update any guidance for the coming year. You can make your handbook a course in your [learning management system](#) (LMS) to track readership.

10. Evaluate and ask for feedback.

After year-end activities conclude, send a [survey](#) to gather feedback on what worked and what didn't. Chat with stakeholders, senior leaders, and employees to gain 360-degree feedback, and adjust your plans accordingly for the following year.