APAC Payroll newsletter

Issue 4/2024

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forv/s mazars

Global payroll services

Managing global payroll across multiple countries can be challenging for many businesses. You may face different payment dates and deadlines, local rules and regulations, types of deductions, frequency of payments, and a variety of reporting requirements. It can also be problematic and inefficient using multiple local providers and hiring specialists in countries to service only a few employees.

How can we help you?

Forvis Mazars offers a comprehensive multi-country payroll outsourcing service that is seamless and efficient. By centralizing your global payroll services with one experienced firm, you retain greater control over the various regulations required to comply with payroll across multiple countries.

For more information, please visit our Global Payroll Services.

Jonathan Fryer
Partner, Head of Outsourcing in Thailand and Head of Outsourcing APAC

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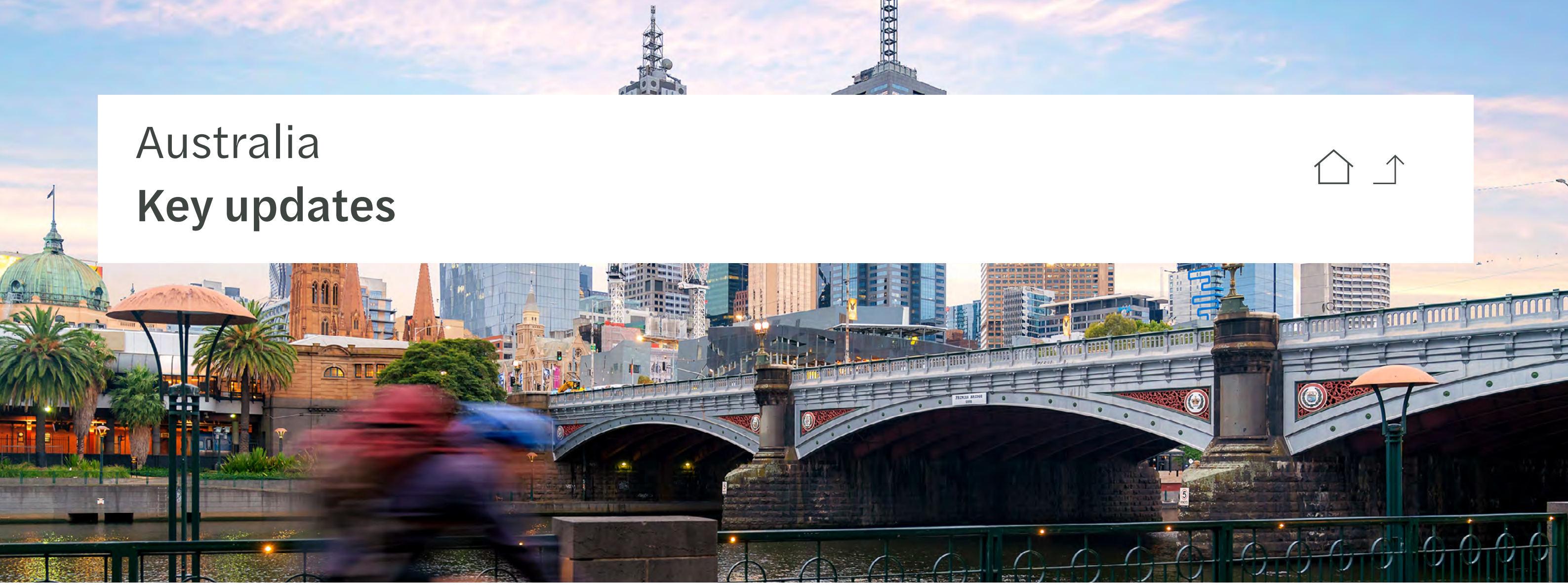

Australian employment dream, foreign employer's potential tax nightmare

Since COVID-19, there has been a significant increase in demand for employees to work remotely from Australia for foreign employers. Such a relocation is often solely for the convenience of the employee to fulfil a dream of working in Australia or to return home. If you have an employee wishing to work remotely from Australia, you will need to manage the taxation obligations to prevent the employee's dream from becoming your nightmare.

When you are considering allowing an employee to work in Australia, you should be aware of the taxation obligations. This way you can make an informed decision about the relocation and avoid penalties.

We outline below some of the key implications which need to be considered.

Australian business taxation – permanent establishment

As a foreign employer, you may potentially become liable for Australian income tax arising from your employee performing services in Australia.

Foreign entities are subject to income tax on Australian sourced income. This liability will be limited to income derived from a permanent establishment ("PE") where a double tax agreement applies. A PE arises where you have a fixed place of business through which your business carried on, subject to specific inclusions and exclusions.

The Australian Taxation Office ("ATO") has recently determined in several decisions that a foreign employer had a PE in Australia from a single employee working from their home ("home office") in Australia even though:

- the employer does not have an office located in Australia; and
- the employee does not have any authority to enter into and conclude contracts on behalf of the business.

The key factor for determining a PE exists is whether the home office is "at the disposal" of the employer. For this purpose, it is immaterial whether the home office is owned or rented by the employer. What is relevant is whether the employer has the effective power to use that location, the extent of the presence of the business at that location and the activities the employee performs there.

To determine whether the employee's presence in Australia will give rise to a PE will require an examination of all the facts and circumstances surrounding the employment. This will include examining the activities undertaken in Australia and the terms of the applicable double tax agreement. Where the employee is dealing with Australian customers it is more likely that a PE exists.

Where a PE exists, the foreign entity will be liable for taxation in Australia on the income derived through the PE. This will require an appropriate allocation of the income to the PE.

Employment taxes

Irrespective of whether you have a PE in Australia, you will be required to comply with Australian employment related taxes. Some of the key employment taxes are outlined below.

1. **PAYG withholding**

   You will be required to register for pay-as-you-go ("PAYG") withholding. Under this system you must deduct, remit and report to the ATO taxes from the employee's salary.

PAYG withholding will not be required where the employee is exempt from Australian tax under a double tax agreement. The terms of the exemption depend upon the agreement but will generally require:

- you do not have a PE in Australia; and
- the employee remains a foreign resident and is present in Australia for less than 6 months.

Failure to meet the PAYG Withholding requirements will expose you to the PAYG withholding liability plus penalties of 100%. Directors of companies may also be made personally liable for any unpaid PAYG withholding liabilities.

2. Superannuation guarantee

You will be required to provide the employee with minimum superannuation (also known as social security or pension) support while working in Australia under the superannuation guarantee scheme. From 1 July 2024, minimum superannuation support of 11.5% of the employee's ordinary time earnings (subject to an earnings cap) must be provided on a quarterly basis. Contributions must be received by the employee's superannuation fund strictly within 28 days of the end of the quarter.

If the conditions are not met a penalty tax known as superannuation guarantee charge ("SGC") will be imposed which is:

- calculated at the same percentage rate, but is imposed on salary and wages, plus daily interest and administration charges; and
- is not tax deductible to the employer.

If the requirements are not met, penalties of 200% of the SGC may be imposed on the employer. Directors of an employer company may become personally liable for the SGC.

3. Fringe benefits tax ("FBT")

You will be subject to FBT on fringe benefits (i.e. non-cash benefits) which are provided to the employee while in Australia. Popular fringe benefits include health insurance, meal entertainment, car, accommodation and living away from home allowances. An exemption will apply for benefits provided to an employee that is exempt from Australian income tax under a double tax agreement.

FBT is imposed at the rate of 47% on a grossed-up value of the benefit unless a concession or exemption applies. The gross-up is imposed to ensure the overall tax payable is the same as if the employee was on the top marginal tax rate and had received sufficient salary to purchase the benefit after tax.

4. Employee share scheme reporting

Where the employee participates in an employee share scheme ("ESS") including an option scheme, while in Australia, you will have a reporting requirement in Australia. This applies even if the options or shares were granted prior to coming to Australia and do not vest while in Australia. Reporting is required whenever part of the vesting period was served in Australia.

The timing of the reporting will depend upon the specific terms of the ESS. Reporting may be required after the employee has left Australia.

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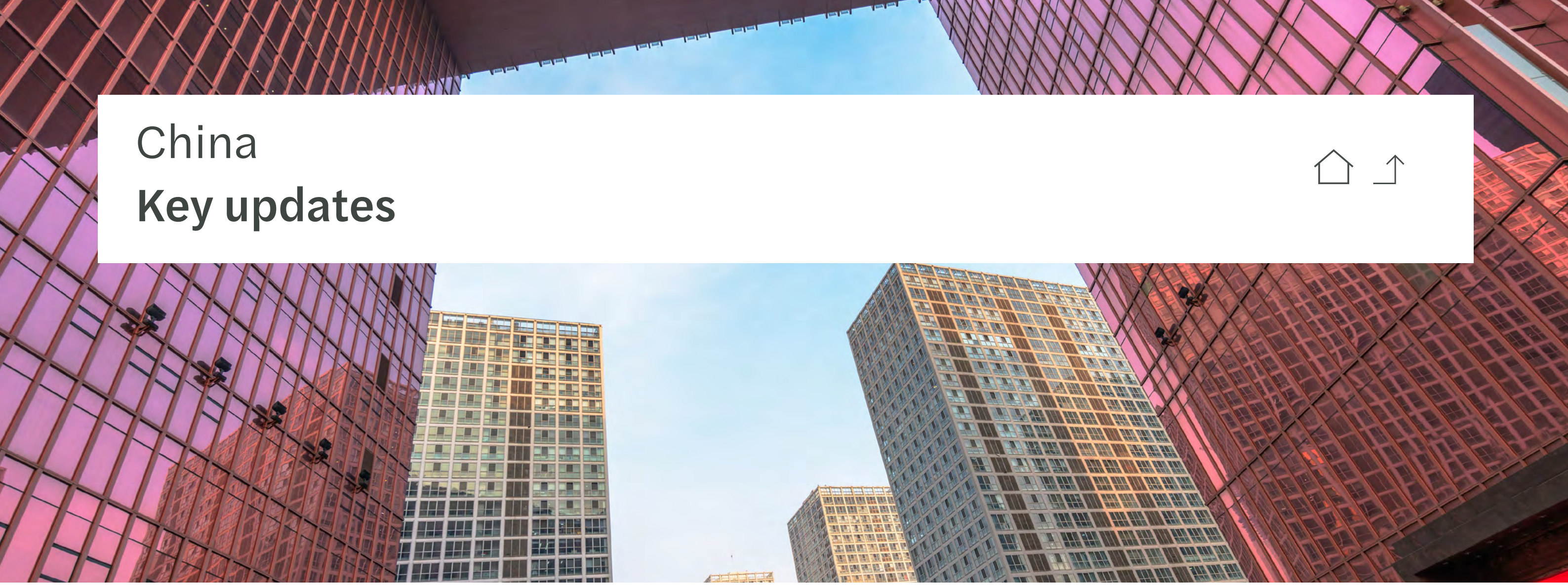

China
Key updates

Reminder on the "Six-Year Rule" and its implications for expatriates

As 2024 is the 6th year that 2019 Individual Income Tax Law (IIT Law) put into effect, we'd like to bring your attention to the "Six-Year Rule" and its implications for expatriates.

Understanding the "Six-Year Rule"

The 2019 IIT Law has clarified the definitions of resident and non-resident individuals, each with distinct tax liabilities:

	Income derived from China		Income derived out of China	
Pay / Exempt	Income borne by China entity	Income borne by Overseas entity	Income borne by China entity	Income borne by Overseas entity
Less than 90 days/183 days	Pay	Exempt	Exempt	Exempt
More than 183 days for each year in less than 6 years in a row or 6 years or more in a row with a single trip of more than 30 days outside China	Pay	Pay	Pay	Exempt
More than 183 days for each year in 6 years or more without a single trip of more than 30 days outside China	Pay	Pay	Pay	Pay

Key takeaways for Expatriates and Employers

Expatriates should regularly review their tax residency status, days of departure, and the continuous residence period to manage their tax obligations effectively.

Employers are encouraged to communicate with their foreign employees about the "Six-Year Rule" and assist them in managing their tax compliance.

Both employers and expatriates should reassess their tax arrangements to ensure compliance.

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Hong Kong
Key updates

No recent regulatory updates in Hong Kong to report in this edition. Stay tuned for future updates.

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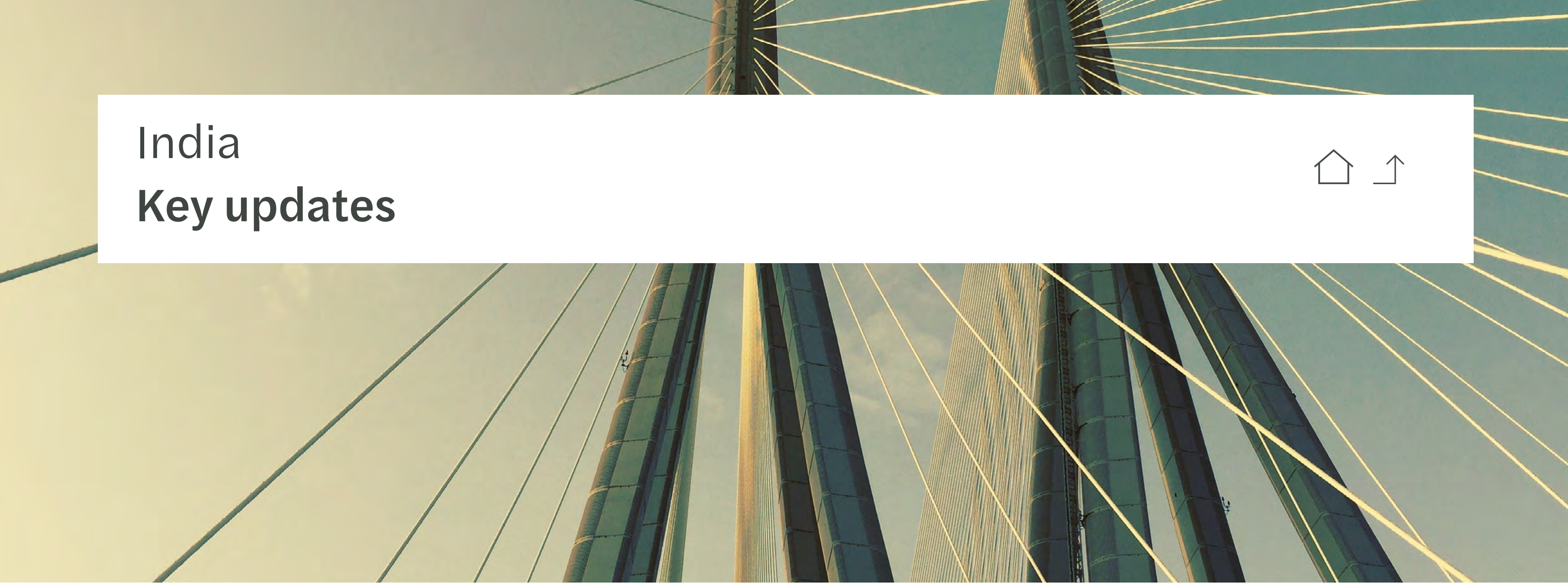

Key updates

Payroll updates from the July budget affecting salary calculations

The July budget includes several updates that affect salary payroll calculations:

- There is no change in the existing rates of income tax for individuals, HUFs, AOPs, bodies of individuals, and artificial juridical persons under the old tax regime.*
- The standard deduction on salary under the new tax regime is proposed to be increased from the existing INR 50,000 to INR75,000.*
- For family pensions, the deduction is proposed to be increased from the existing INR 15,000 to INR 25,000.*
- The NPS (National Pension Scheme) contribution limit for employers in the private sector is raised to 14% from 10% of the employee's basic salary for the deduction of expenditure. Similarly, a deduction of this expenditure up to 14% of salary from the income of employees in the private sector, public sector banks, and undertakings opting for the new tax regime is proposed to be provided.

*These amendments will take effect from 1 April 2025, and will apply to the assessment year 2025-26 and subsequent assessment years.

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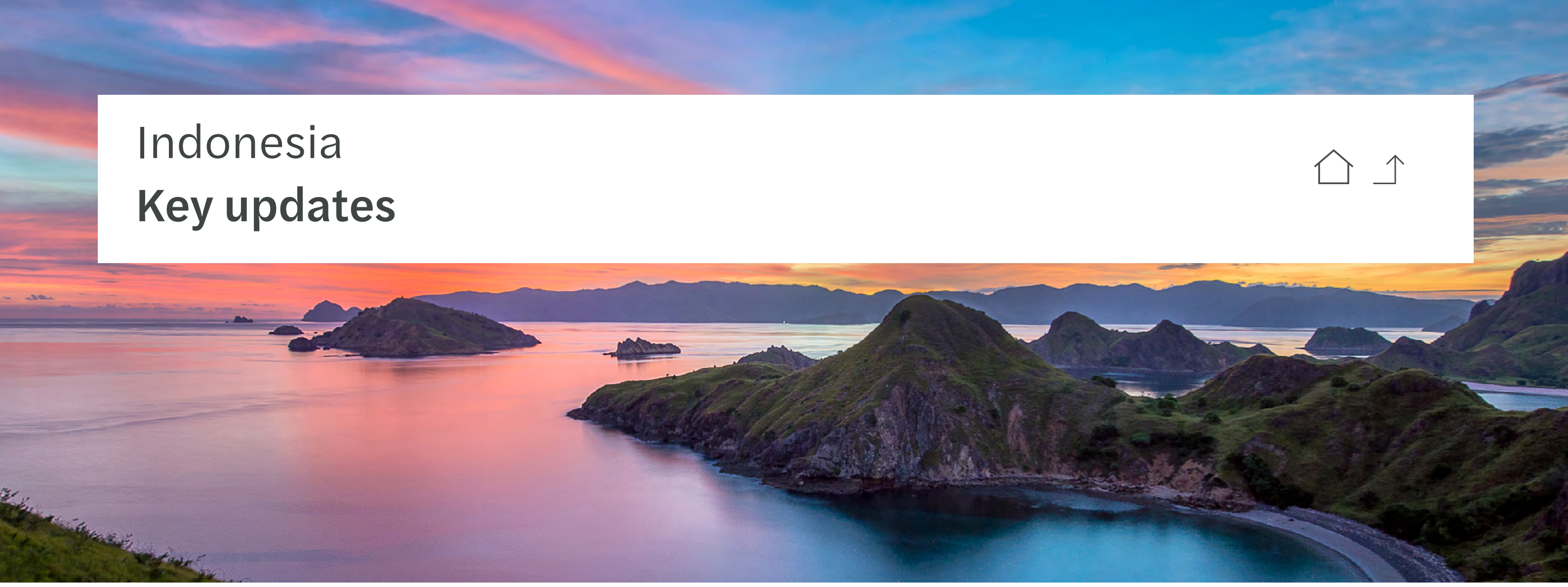

Indonesia
Key updates

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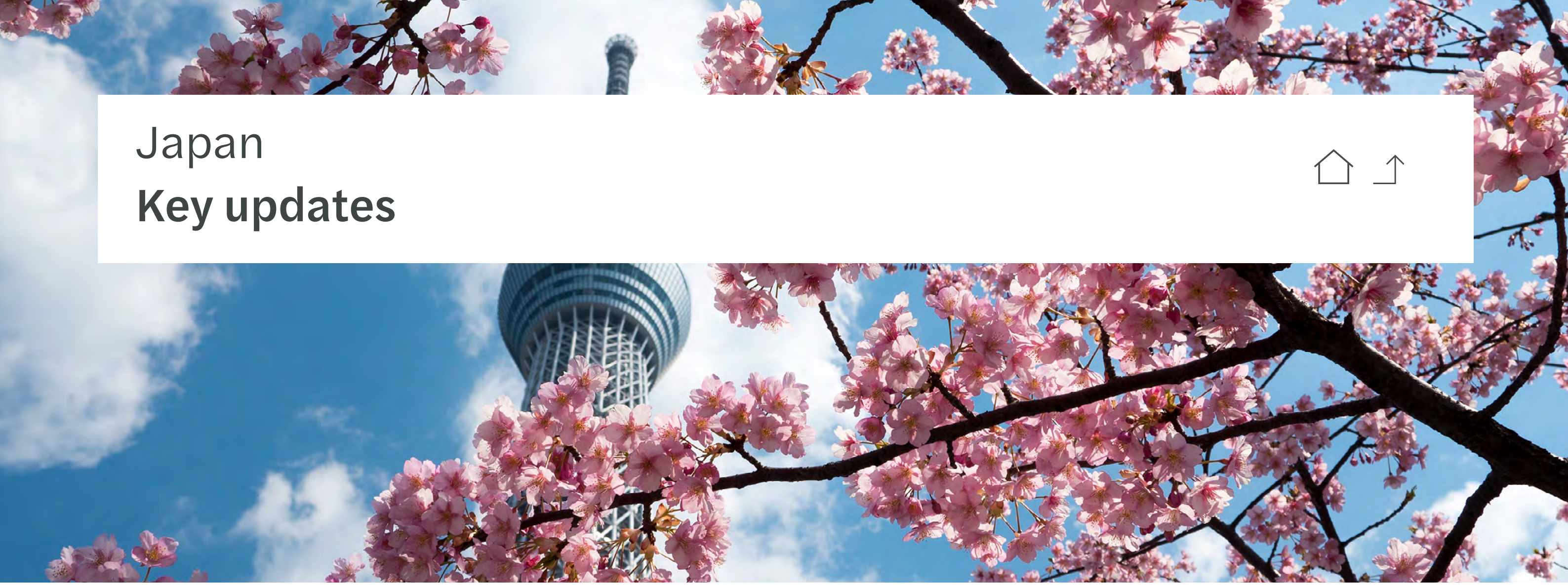

Japan
Key updates

Minimum hourly wages update

The updated minimum hourly wages will take effect in stages beginning 1 October 2024.

Minimum hourly wage in Japan is now increased to JPY 1,055 on average and JPY 1,163 in Tokyo. The minimum wage applies to all workers, including part-time workers.

Prefecture	Minimum wage in JPY	
	Current	Previous
Hokkaido	1,010	960
Aomori	953	898
Iwate	952	893
Miyagi	973	923
Akita	951	897
Yamagata	955	900
Fukushima	955	900
Ibaraki	1,005	953
Tochigi	1,004	954
Gunma	985	935
Saitama	1,078	1,028
Chiba	1,076	1,026
Tokyo	1,163	1,113
Kanagawa	1,162	1,112
Niigata	985	931
Toyama	998	948
Ishikawa	984	933
Fukui	984	931
Yamanashi	988	938
Nagano	998	948
Gifu	1,001	950
Shizuoka	1,034	984
Aichi	1,077	1,027
Mie	1,023	973
Shiga	1,017	967
Kyoto	1,058	1,008
Osaka	1,114	1,064
Hyogo	1,052	1,001
Nara	986	936
Wakayama	980	929
Tottori	957	900
Shimane	962	904
Okayama	982	932
Hiroshima	1,020	970
Yamaguchi	979	928
Tokushima	980	896
Kagawa	970	918
Ehime	956	897
Kochi	952	897
Fukuoka	992	941
Saga	956	900
Nagasaki	953	898
Kumamoto	952	898
Oita	954	899

Prefecture	Minimum wage in JPY	
	Current	Previous
Miyazaki	952	897
Kagoshima	953	897
Okinawa	952	896

Key highlights for 2024 published in [APAC Payroll newsletter Issue 3/2024]

- Change in Individual income taxation
- Expansion of social insurance coverage
- Discontinuation of the issue of health insurance cards

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Korea
Key updates

Revised laws for promoting work-life balance

Announcement: 22 October 2024,
Enforcement: 4 months after announcement

Childcare leave

To encourage shared parental responsibility, each parent can extend their parental leave to 18 months if both use at least three months of leave. Single parents or parents of children with severe disabilities can also take advantage of this extension. Additionally, childcare leave can now be split into up to four periods (three times division).

Childcare leave	As-is	To-be
Period	1 year	1 year 6 months (In cases where both parents take at least 3 months of leave for the same child, or for single parents/parents of children with severe disabilities)
Splitable times	2 times	3 times

Paternity leave

The duration of paternity leave will be increased from 10 to 20 days. For employees in priority-supported companies, the government's wage support period will also be extended from 5 to 20 days. The period for using this leave will be extended from within 90 days of childbirth to 120 days, and it can be split into up to four periods, offering greater flexibility.

Paternity leave	As-is	To-be
Period	10 days	20 days
Government support	5 days for SME employees	20 days for SME employees
Applicable period	Within 90 days after childbirth	Within 120 days after childbirth
Splitable times	1 time	3 times

Reduced working hours during pregnancy

To protect pregnant workers and their unborn children from risks of miscarriage or premature birth, the period for reduced working hours during pregnancy has been expanded. The period, previously limited to "within 12 weeks and after 36 weeks of pregnancy," has been adjusted to "within 12 weeks and after 32 weeks." High-risk pregnant workers, such as those experiencing early contractions or multiple pregnancies, can now benefit from reduced working hours for the entire pregnancy upon medical recommendation.

Reduced working hours during childcare

The eligible age for reduced working hours during childcare will be raised from 8 years to 12 years. Any unused childcare leave can be converted into twice the duration for reduced working hours during childcare. Employees who haven't used their childcare leave can now use reduced working hours for up to three years. The minimum duration for using reduced hours has also been shortened from three months to one month, allowing for more flexibility to meet short-term childcare needs, such as during school vacations.

Previously, childcare leave counted as working time for annual leave calculation under Labor Standard Act, while reduced working hours during pregnancy and childcare did not. Under the revised law, reduced working hours during both pregnancy and childcare will now also be included in the calculation of annual leave, eliminating any disadvantage in this regard. These changes regarding annual leave will take effect immediately upon the announcement of the revised law.

Reduced working hours	As-is	To-be
[Pregnancy] Period	Within 12 weeks and after 36 weeks of pregnancy	Within 12 weeks and after 32 weeks of pregnancy (During entire pregnancy upon medical recommendation)
[Childcare] Eligible child age	8 years old and under	12 years old and under
[Childcare] Period	Up to 2 years (1 year + unused childcare leave period)	Up to 3 years (1 year + unused childcare leave period X 2)
[Childcare] Minimum duration	3 months	1 month
[Common] Annual leave calculation	Excluding reduced work hours	Including reduced work hours

Infertility treatment leave

Infertility treatment leave, currently set at three days per year with only one paid day, will be expanded to six days, with two paid days. Government wage support will be introduced to cover the paid leave period for employees of priority-supported companies, helping to ease the financial burden on both employees and employers.

Infertility treatment leave	As-is	To-be
Period	3 days per year with 1 paid day	6 days per year with 2 paid days
Government support	None	2 days for SME employees
Duty of confidentiality	None	Duty of confidentiality for employers is newly established.

Maternity leave

In cases where a premature baby is admitted to a neonatal intensive care unit (NICU), maternity leave will be extended from 90 days to 100 days.

Maternity Leave	As-is	To-be
Period (in case of premature baby)	90 days	100 days

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Malaysia
Key updates

Increase in wage ceiling for Social Security Organisation ("PERKESO") monthly contributions

With effect from 1 October 2024, under the Employees' Social Security Act 1969 (Act 4) and the Employment Insurance Act 2017 (Act 800), all employees employed under a contract of service or apprenticeship shall be registered and contribute to PERKESO subject to the ceiling limit based on the salary of MYR6,000 a month.

The contributions for employees who earn more than MYR5,000 to MYR6,000 a month shall be in accordance with the additional contribution rates whereas employees who earn more than MYR6,000 a month shall be in the salary group of MYR6,000 a month.

This will lead to an increase in benefit payments for workers who suffered employment injury or invalidity under Act 4 or loss of employment under Act 800.

Minimum wage order 2024

In the recent Budget Speech 2025, the Government has agreed to raise the minimum wage from MYR1,500 to MYR1,700.

Minimum monthly wages of MYR1,700 will be implemented on 1 February 2025 which is applicable to employers with five (5) employees or more and employers who engage in professional activity. Please refer to the professional activity classification in Malaysia Standard Classification of Occupations (MASCO) 2020 published by the Ministry of Human Resources.

Once the grace period for employers with five (5) employees or less has expired, minimum monthly wages of MYR1,700 will be enforced for employers with five (5) employees or less on 1 August 2025.

Minimum monthly wage of MYR1,700 and its daily and hourly rates are as follows:

Monthly	Daily			Hourly
	Numbers of working days weekly			
	6	5	4	
MYR 1,700	MYR 65.38	MYR 78.46	MYR 98.08	MYR 8.72

When one is not paid basic wage, but wage is paid according to work, tonnage weight, assignment, travel or commission, monthly wage rate to be paid to the employee should be not less than current monthly minimum wage of MYR1,700.

Minimum wage order is applicable to all employees including foreign workers in private sectors except domestic workers and contractual apprenticeships.

Once the Minimum Wage Order 2024 is gazetted, Minimum Wage Order 2022 will be cancelled, however, all legal proceedings under Minimum Wage Order 2022 should be continued until completion; and all service contracts and collective agreements should incorporate the Minimum Wage Order 2024.

Employers who fail to comply and are convicted can be penalised under Section 43 of National Wages Consultative Council Act 2011 (Act 732) as follows. For first offence, the penalty does not exceed MYR10,000 for each employee. General penalty not exceeding MYR10,000 for each offence. Once offence is convicted, daily penalty not exceeding MYR1,000 for the continuation of offence. For repeated offence, the penalty does not exceed MYR20,000 or imprisonment not exceeding five (5) years

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Philippines
Key updates

Holidays in the Philippines in 2025 and guide to holiday wages

President Ferdinand R. Marcos Jr. issued Proclamation No. 727, s. 2024 declaring the regular holidays and special (non-working) days for 2025. The proclamation was signed by Executive Secretary Lucas P. Bersamin on 30 October 2024 and was published in the Official Gazette on 31 October. Learn more about computing holiday wages in the Philippines in our payroll guide here.

Regular holidays

New Year's Day	1 January	Wednesday
Araw ng Kagitingan	9 April	Wednesday
Maundy Thursday	17 April	Thursday
Good Friday	18 April	Friday
Labor Day	1 May	Thursday
Independence Day	12 June	Thursday
National Heroes Day	25 August	Monday
Bonifacio Day	30 November	Sunday
Christmas Day	25 December	Thursday
Rizal Day	30 December	Tuesday

In a separate proclamation, Proclamation No. 729, the President included 27 July 2025 as a **Special (Non-working) day** to commemorate Iglesia ni Cristo's Founding Anniversary.

Founding Anniversary of Iglesia ni Cristo	27 July	Sunday

Special (Non-Working) days

Ninoy Aquino Day	21 August	Thursday
All Saints' Day	1 November	Saturday
Feast of the Immaculate Conception of Mary	8 December	Monday
Last Day of the Year	31 December	Wednesday

The proclamations declaring Eidul Fitr and Eidul Adha as national holidays shall be issued after the National Commission on Muslim Filipinos recommends to the Office of the President the actual dates on which these holidays shall fall. In 2024, these were declared regular holidays on 10 April 2024 and 17 June 2024 respectively.

Additional special (Non-working) days

Chinese New Year	29 January	Wednesday
Black Saturday	19 April	Saturday
Christmas Eve	24 December	Wednesday
All Saints' Day Eve	31 October	Friday

Special (working) day

EDSA People Power Revolution Anniversary	25 February	Tuesday

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Singapore

Key updates

Changes to CPF Ordinary Wage ceiling

The CPF contribution ceiling will continue to increase

in 2025, allowing for higher monthly CPF contributions for employees whose monthly earnings have exceeded the CPF OW ceiling or more monthly.

	CPF OW Ceiling	CPF annual salary ceiling
From 1 January 2025	SGD 7,400	SGD 102,000
From 1 January 2026	SGD 8,000	

Ordinary Wages (OW) generally refer to income that employees receive on a monthly recurring basis such as basic monthly salary and fixed allowances. Additional Wages (AW) generally refer to other non-recurring income such as bonuses.

The OW ceiling refers to the maximum OW earned each month that will be subject to CPF. The increase in OW ceiling will affect employees who are earning monthly wages of more than the prescribed CPF OW ceiling.

The annual salary ceiling remains unchanged at SGD 102,000 per year. The annual salary ceiling refers to the maximum total OW and AW income that will be subject to CPF in a year.

Reference: CPF website

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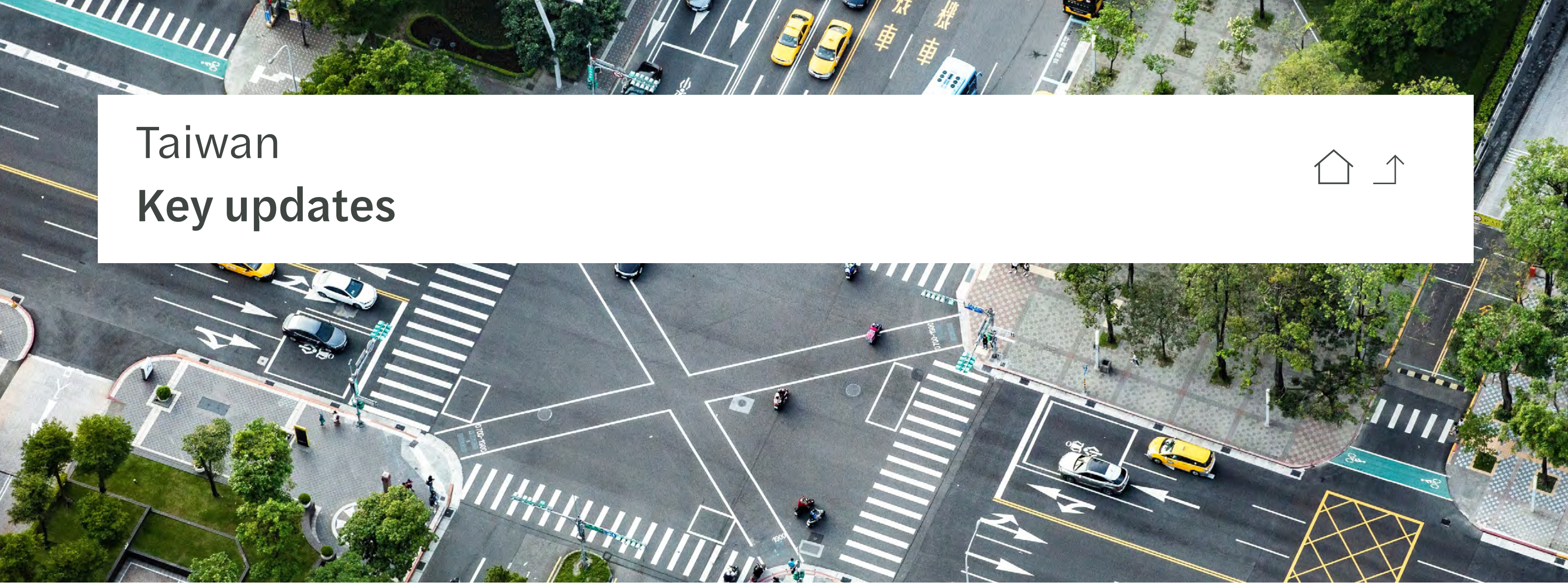

Taiwan
Key updates

Minimum wage increase in 2025

The minimum wage was last increased on 1 January 2024. The decision to adjust it upwards again comes after the Ministry of Labor’s Minimum Wage Deliberation Committee.

The Ministry of Labor has officially announced that the minimum monthly wage will rise from TWD 27,470 (USD 860.20) to TWD 28,590, starting from 1 January 2025. The hourly wage will also increase from TWD 183 to TWD 190, benefiting around 2.57 million workers.

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Thailand
Key updates

Increasing the tax deduction for investors in Thai ESG mutual funds

On 30 July 2024, the Cabinet approved a draft ministerial regulation proposed by the Ministry of Finance to increase the tax deduction for individual taxpayers investing in Thai mutual funds for environmental, social and corporate governance ("ESG") during the period from 1 January 2024 to 31 December 2027, as detailed below.

- Increased deduction amount: Investors can now deduct up to 30% of their annual taxable income, up to THB 300,000, which was increased from the previous limit of THB 100,000.
- Reduced holding period: The holding period to qualify for tax allowances and exemptions on capital gains from purchasing investment units has been reduced from 8 years to 5 years.

Condition	Investment period		
	From 21 November 2023 to 31 December 2023	From 1 January 2024 to 31 December 2027	From 1 January 2028 to 31 December 2032
Deduction cap	Up to 30% of assessable income, capped at THB 100,000	Up to 30% of assessable income, capped at **THB 300,000**	Up to 30% of assessable income, capped at THB 100,000
Holding period	The investment must be held for at least 8 years from the date of purchase	The investment must be held for at least **5 years** from the date of purchase	The investment must be held for at least 8 years from the date of purchase

For example, if you invested in a Thai ESG mutual fund on 25 December 2023, you are required to hold the investment for eight years (until 25 December 2031) and can then sell the units starting from 26 December 2031. If you sell the units before reaching the eight-year mark, you will have to recalculate your personal income tax from the first year that you utilized the deduction allowance and pay additional tax, together with a monthly surcharge of 1.5% of the tax shortfall.

However, if you invest in Thai ESG units on 25 December 2024, you only need to hold the investment for five years (until 25 December 2029), and can then sell the units from 26 December 2029 onwards.

Reference (in Thai):

- Revenue Department

Tax measures to encourage skilled Thais working abroad to return and contribute to Thai national growth

On 30 July 2024, the Cabinet approved new tax measures aimed at incentivising highly skilled Thai professionals working overseas to come back and contribute to the country's development. These measures will be in effect from the date on which the law is enacted until 31 December 2029.

Employer benefits

Companies or legal partnerships operating in target industries can deduct 1.5 times the amount of salary expenses paid under labour contracts to employees meeting the qualifications for salaries paid from the date on which the law comes into effect until 31 December 2029.

Employee benefits

Individuals who meet the following qualifications can apply for a flat tax rate of 17% (compared to the normal highest individual tax rate of 35%):

- Has at least a bachelor's degree.
- Has a minimum of 2 years of work experience abroad.
- Returns to Thailand while this new tax law is in effect (but no later than 31 December 2025).
- Is employed under a labour contract by a company or legal partnership operating in target industries, with the contract commencing while this new tax law is in effect (but no later than 31 December 2025).
- Has not worked in Thailand before the period in which the tax incentives are first applied (in the first year).
- The individual must not have resided in Thailand for more than 180 days a year for at least 2 years prior to the first year in which the tax incentives are to be applied.
- In the applicable year, the individual must be physically present in Thailand for at least 180 days (whether consecutively or not) in any tax year (calendar year).
- Files a personal income tax return annually with the Thai Revenue Department. The Revenue Department may establish additional criteria and conditions related to the use of tax benefits under this measure.

Reference (in Thai):

- Ministry of Finance

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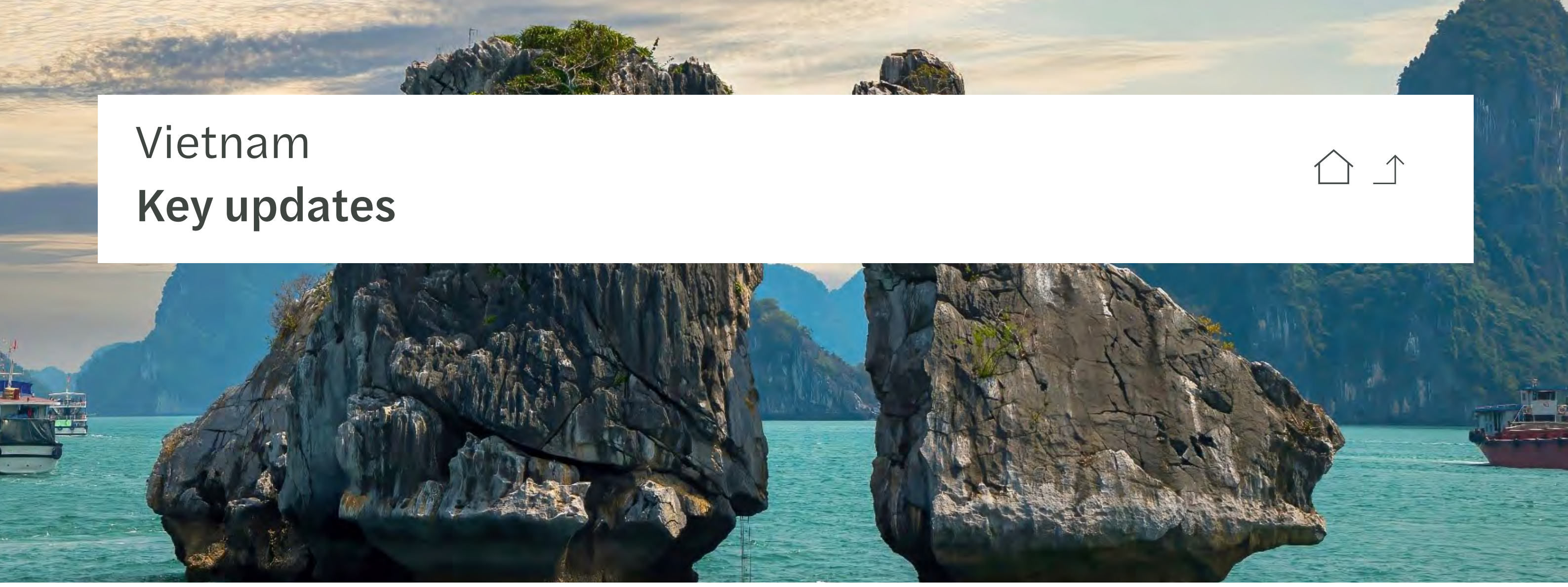

Vietnam
Key updates

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