



APAC Payroll newsletter

Issue 2/2026

May 2026

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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 centralising 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](#).



Thomas Chen

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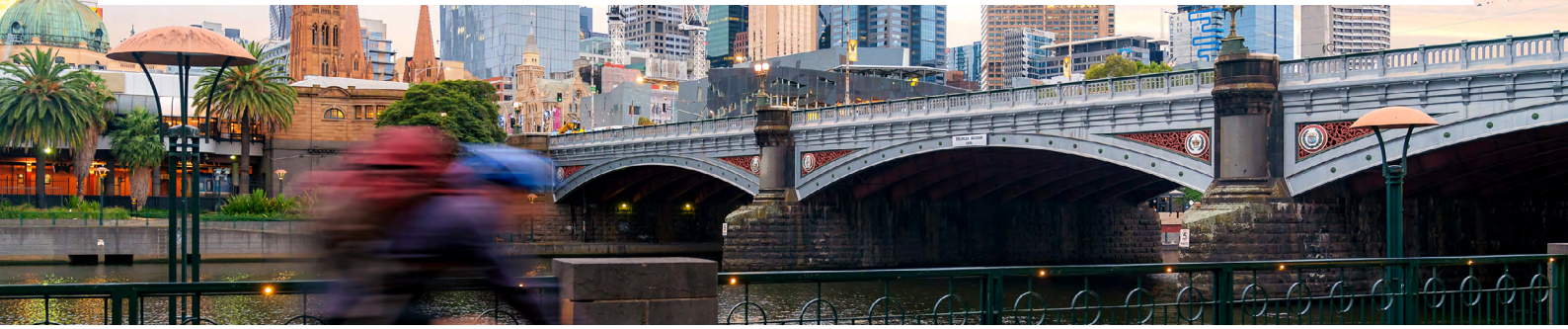
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Are you ready for Payday Super?

From 1 July 2026, the introduction of Payday Super will significantly change how and when employers are required to pay superannuation contributions for your employees. Rather than paying super on a quarterly basis, employers will need to remit super at the same time as wages are paid – every payday. Without early planning, Payday Super can create compliance risks, additional administrative pressure, and unexpected cashflow challenges. Taking steps now will ensure your business is ready well before the changes take effect on 1 July 2026.

Understanding Payday Super requirements

The key change under the Payday Super regime is the requirement to pay superannuation contributions on or before each payday. This will require employers to review their payroll processes, ensure calculations are accurate each pay cycle, and make timely payments to super funds. Failure to meet these requirements may result in penalties and potential reputational damage, so it's vital to stay informed of legislative updates and deadlines.

Steps to ensure compliance

To support a smooth transition, employers should consider the following actions:

- **Review payroll systems:** Assess whether your current payroll software can support Payday Super requirements. If not, consult with your Forvis Mazars advisor or payroll provider about necessary upgrades or consider switching to a compliant system.
- **Update internal processes:** Align pay cycles and super payment schedules and ensure payroll staff are trained on the new requirements. Clear procedures will help reduce the risk of errors and late payments.

- **Engage with super funds early:** Confirm your super funds are ready to receive more frequent payments. Address any technical integration issues early to avoid delays.
- **Monitor and document compliance:** Implement regular checks to confirm super is calculated and paid correctly each payday. Maintaining clear documentation will assist in demonstrating compliance in case of audit.

Managing cashflow challenges

Moving from quarterly super payments to payments every payday can affect business cashflow. Practical steps to manage this include:

- **Regular cashflow forecasting:** Develop and update cashflow forecasts to reflect more frequent super payments and review them alongside each pay cycle to identify potential pressure points.
- **Maintain buffer funds:** Setting aside funds specifically for super obligations can reduce the risk of missed or late payments.
- **Reviewing payment terms:** Where appropriate, discuss flexibility with suppliers or lenders to help manage timing differences created by the new payment schedule.

Addressing system and integration issues

System readiness will be a critical factor in successful implementation. Employers should:

- **Work closely with advisors and providers:** Collaborate with your Forvis Mazars advisor and payroll or accounting software providers to ensure systems are updated and aligned.
- **Test before implementation:** Conduct thorough testing of payroll calculations and payment workflows before transitioning to Payday Super.

- **Seek specialist support where needed:**
Businesses with complex payroll arrangements may benefit from external support, such as Forvis Mazars, to ensure processes are robust and scalable.

Preparing for Payday Super requires early planning, reliable systems, and disciplined cashflow management. By taking proactive steps now, businesses can reduce disruption, meet their compliance obligations, and support positive outcomes for employees.

As Payday Super legislation continues to evolve, staying informed and seeking timely advice will help ensure your business adapts smoothly and avoids costly mistakes.

Common payroll pitfalls to avoid

Payroll compliance is a critical aspect of running any business in Australia. With complex regulations and ever-changing legislation, it's easy for even well-intentioned organisations to fall foul of the law. Below, we highlight the most common pitfalls that can cause businesses to become non-compliant, focusing on key triggers that employers should watch out for.

1. System limitations

Many businesses rely on outdated or inadequate payroll systems that lack the flexibility to accommodate legislative changes or unique award conditions. These limitations can result in incorrect calculations, missed updates, or the inability to track important data, all of which may expose a business to compliance risks. Sophisticated systems offer more controls.

2. Employment contracts

Employment contracts should accurately reflect current legislation, awards, and organisational policies. Outdated contracts can leave businesses exposed if terms don't align with legal requirements or award changes, increasing the risk of non-compliance and disputes.

3. Misclassifying employees and contractors

Treating an employee as an independent contractor to avoid paying entitlements like leave, superannuation, and tax can have consequences. Having an ABN does not automatically make someone a contractor, it is important to understand the difference.

If unsure, please reach out to our advisers to understand the "common law" tests (e.g., control over work, use of own tools) and/ or refer

to the Fair Work Ombudsman's "Employee or Contractor" resources.

4. Leave tracking and loading

Accurate tracking of annual, sick, and long service leave is essential. Mistakes often occur when leave balances are managed manually or not updated in real time, resulting in incorrect entitlements or underpayments. This can lead to disputes and potential legal action from employees. Additionally, leave loading entitlements, which provide employees with extra pay while on annual leave, are often overlooked or misapplied. Not all employees are entitled, and the percentage can differ depending on the award or enterprise agreement. Incorrect application can result in back payments and fines.

5. Award rates and interpretation

Australia's award system establishes minimum pay rates and working conditions for employees. It's important for businesses to regularly monitor updates and adjust their payroll systems accordingly, as failing to apply the correct rates, especially when awards change, may result in staff being underpaid. In addition, each award outlines specific clauses covering hours, allowances, and overtime. Misinterpretation or misunderstanding of these clauses can lead to breaches, underpayments, or workplace disputes. To ensure compliance, employers must correctly classify their staff and apply the appropriate award relevant to their role.

6. Superannuation processing

Superannuation obligations are tightly regulated in Australia, and failing to meet these requirements can result in significant penalties from the ATO. Common pitfalls include not paying the correct amount, missing payment deadlines, or overlooking eligible employees, all issues that often stem from manual processing or poor integration between payroll and superannuation systems. With the introduction of [Payday Super](#) on 1 July 2026, it is more crucial than ever to ensure your superannuation processes are up to scratch. Review whether your current payroll software can accommodate Payday Super requirements. If it falls short, seek guidance from your adviser or payroll provider about necessary upgrades, or explore switching to a system that keeps you compliant.

7. Single Touch Payroll (STP) Phase 2 reporting failures

Failure to submit accurate, complete, and timely Single Touch Payroll (STP) data to the ATO is a common pitfall to avoid. STP Phase 2 requires detailed reporting, including income type and disaggregated gross amounts. Use compliant cloud-based software to map pay items correctly. Review reports before submission and finalise STP at the end of the financial year.

8. State payroll tax

State payroll tax thresholds and rates vary between states and territories and come with a level of legislative complexity that is often overlooked. Businesses can inadvertently breach compliance by failing to register when required, miscalculating their liability, or not including all relevant payments. Regular reviews and up-to-date knowledge of local requirements are vital. OSR audits can be a painful exercise that can potentially unearth several years once an error is determined. Not to mention the penalties &/or interest charges.

9. Relying on manual processes

Relying on spreadsheets for complex payroll calculations, especially in high-volume environments, significantly increases the risk of human error. It is worth investing in automated, reputable payroll software that is regularly updated to reflect legislative changes.

10. Ignoring data security

Failure to maintain robust cybersecurity measures leaves sensitive employee information, such as TFNs, bank details, and personal records, data breaches. Implement multi-factor authentication and encryption and ensure system upgrades.

Breaches of the Privacy Act or GDPR can result in hefty fines.

11. Lack of internal controls and training

Entrusting one individual with the entire payroll process heightens the risk of both fraud and errors, especially if staff lack adequate training. To mitigate these risks, it's essential to segregate duties—ensure the person preparing payroll isn't solely responsible for its approval. Regular, targeted professional development for payroll staff will further strengthen your internal controls and reduce mistakes. Alternatively, consider if an outsourced model provides you with a more robust and efficient solution.

Ensuring compliance with payroll obligations demands careful attention, reliable and up-to-date payroll systems, and a solid grasp of current laws and awards. If you have concerns about your in-house team or existing systems, outsourcing your payroll can be a smart move, helping to minimise the risk of costly errors and uphold your reputation as a fair, compliant employer.

Discover more information on our website

- [Forvis Mazars in Australia website](#)
- [Latest news](#)

Foreigners in seven Chinese provinces and municipalities can now complete accommodation registration online

Legal requirement for accommodation registration

Pursuant to Article 39 of the Exit and Entry Administration Law,

- Hotels are responsible for handling accommodation registration for foreigners staying on their premises
- Foreigners staying outside hotels must register with local public security organs at the places of residence within 24 hours of check-in, either by themselves or their host.

Online registration channels

Foreigners or their hosts can complete registration online via four channels:

- The National Immigration Administration's website (<https://s.nia.gov.cn>)
- The "Immigration Bureau 12367" app
- WeChat Mini Program
- Alipay Mini Program

Online and offline registration validity

Offline registration at local public security organs remains available, and online registration has the same legal effect as onsite registration.

Key reminders

- The online service applies only to non-hotel residences (e.g., own houses, rentals, relatives' homes)
- Registration must be completed within 24 hours; overdue registration may result in warnings or fines

Offline registration guidelines

For offline registration, the below documents are needed:

- A valid passport or other international travel documents
- Accommodation proof
- Should you have questions on this matter, feel free to reach out to your usual point of contact at Forvis Mazars.

Reference:

- National Immigration Administration, [2026] No:1: Announcement of the National Immigration Administration on the Pilot Implementation of Online Accommodation Registration for Foreigners Residing or Staying in Domiciles Other Than Hotels (link [here](#) in Chinese)

Reminder - 2025 Individual Income Tax ("IIT") annual filing has started

Who should file the annual return?

Tax residents* who derive consolidated income shall calculate and settle IIT on a consolidated annual basis in accordance with the law.

A taxpayer who derives consolidated income and meets any of the following conditions shall file the annual IIT return:

- Taxpayers applying for a tax refund
- Taxpayers whose comprehensive income exceeds CN¥120,000 and who have an overdue tax amount due more than CN¥400. This includes the following:
 1. Individuals who joined their company after January 2025

2. Individuals receiving salary from two or more sources
3. Individuals receiving remuneration for independent personal services, author's remuneration, or royalties
4. Individuals who failed to submit their special additional deduction(s)
5. Other cases where IIT needs to be regularised, including equity incentives and other overseas sourced income

* Tax residents refer to individuals who are domiciled in China**, or who are not domiciled in China but have stayed in China for 183 days or more in aggregate within a tax year.

** For the purposes of the Individual Income Tax Law, an individual who has a domicile in China refers to an individual who habitually resides in China by reason of household registration, family ties, or economic interests.

How to declare the annual return?

- Online (individual), either through the IIT APP or the tax website
- Online (company), through the tax platform, upon authorisation from the employee
- Entrust a professional agent

Please note that:

- Foreign nationals (tax residents) can also log in to the IIT APP using their tax identification number. First-time users may need to go to the tax office with their passport to obtain their tax identification number.
- For method 1, you could find the detailed instructions in Chinese on how to file the annual return using the IIT APP via the website of State Taxation Administration.
- For methods 2 and 3, the legal representative and finance manager of the company need to formally authorise the trustee to perform the declaration. An agency agreement will also need to be signed by the individual.

What is the deadline to file the annual return?

The declaration period is from 1 March to 30 June. Declarations must be filed by 30 June 2026.

Points of attention

- A non-domiciled individual who stays in China for 183 days or more in each tax year for six consecutive years will become subject to IIT on worldwide income starting from the seventh year, unless the "six-year rule reset" condition is met.
- Failure to complete the annual reconciliation within the statutory deadline may result in late payment surcharges, tax administrative penalties, or inclusion in the tax credit record system.

References:

- State Administration of Taxation Announcement [2026] No.1: Announcement on the Appointment Time for Handling the Final Settlement and Payment of Individual Income Tax on Comprehensive Income for the Year 2025 (link [here](#) in Chinese);
- State Administration of Taxation Decree No.57: Administrative Measures for Final Settlement of Individual Income Tax on Consolidated Income (link [here](#) in Chinese).

Foreign employees in Shanghai- quick guide to China permanent residence ID (Five-Star card)

Key advantages of the Five-Star card

- Enjoy unlimited visa-free entry into and exit from China
- Use the card as a valid ID for transport, hotels, phone services and banking
- Accepted at airports, stations and on major apps (WeChat, Alipay, etc.)
- Enjoy the same convenience in public services as a Chinese ID card

Who can apply

Foreign employees working in Shanghai may apply for the Five-Star card only if they meet all of the following requirements:

Basic requirements

- Valid passport and legal Chinese visa (typically Z visa)
- Legally employed in Shanghai
- Hold a formal, signed employment contract with a Shanghai-based employer

Core qualifications

- Have worked continuously in Shanghai for four years, with at least six months of residence in China each year. The annual salary must have been six times or more than the average annual wage of urban employees in Shanghai in the previous years for four consecutive years
- The annual individual income tax paid equivalent to no less than 20% of the annual salary in each of those four years

Other requirements

- Abide by Chinese laws and regulations
- Be in good health
- Have no criminal record

Application documents

- Valid passport & work permit
- Work-related residence permit issued in Shanghai for four consecutive years
- Income certificate for the past four years issued by the employer
- Individual income tax payment certificates for four consecutive years
- Letter of recommendation from the employer
- Health check report & non-criminal record certificate
- Other documents as may be required

Point of attention

- All application documents must be originals or officially certified copies
- Foreign-language documents must be translated into Chinese
- The non-criminal record certificate issued by the home country must be notarised and legalised
- It is advisable to assess the relevant tax implications upon obtaining the Five-Star card
- Holders of the Five-Star card shall comply with the mandatory residence requirement in China
- Failure to meet the residency criteria may result in revocation of permanent residence status by the National Immigration Administration

References:

- National Immigration Administration: Service Guide for Examination and Approval of Permanent Residence Qualification for Foreigners (link [here](#) in Chinese)
- Shanghai Public Security Bureau: Permanent Residence for Working Staff (link [here](#) in Chinese)

Discover more information on our website

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- [Latest news](#)

New “468 Rule” for continuous employment (effective 18 January 2026)

A major amendment to the Employment Ordinance revises the definition of a “continuous contract” by replacing the former “418 rule” with the new “468 rule.” Under this updated framework, an employee will be considered continuously employed if they work at least 68 hours over any four-week period, instead of meeting a minimum of 18 hours per week for four consecutive weeks. This change significantly expands the scope of coverage, bringing more part-time and irregular-hour employees within the eligibility threshold for statutory employment benefits. As a result, affected employees may now be entitled to benefits such as paid annual leave, sick leave, statutory holidays, and severance or long service payments. Employers should take proactive steps to review workforce classifications— particularly for part-time and casual staff—update employment contracts and HR policies, and ensure that payroll systems are equipped to track cumulative working hours across a rolling four-week period.

Increase in statutory minimum wage (effective 1 May 2026)

Effective 1 May 2026, the Statutory Minimum Wage (SMW) in Hong Kong has been increased from HKD 42.1 to HKD 43.1 per hour. Alongside this adjustment, the monthly wage threshold for recording employees’ working hours has also been revised upward to HKD 17,600. These changes apply to all employees, including full-time, part-time, and casual workers. Employers are required to maintain accurate records of hours worked for employees earning below the specified threshold to ensure compliance with statutory requirements. In response, employers should review and adjust payroll structures where necessary, update wage calculations to reflect the new rate, and ensure that internal record-keeping practices align with the revised threshold requirements.

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- [Latest news](#)

Key changes in labour law

Labour law reforms

The four new Labour Codes, effective from 21 November 2025, replace 29 legacy statutes:

- the Code on Wages 2019;
- the Code on Social Security 2020;
- the Industrial Relations Code 2020; and
- the Occupational Safety, Health and Working Conditions Code 2020.

During the transition period, the relevant provisions of the existing labour Acts and their respective rules will continue to apply until they are formally superseded by notified Central and State rules under the new Codes.

Data privacy

Data privacy is governed by the Digital Personal Data Protection Act, 2023 (DPDP Act), supplemented by the Information Technology Act, 2000. Employers must ensure that employee personal data is processed lawfully and for specific purposes. Rules under the DPDP Act are expected to be notified, and employers should review and update their compliance programmes accordingly.

Occupational safety and working conditions

The Occupational Safety, Health and Working Conditions Code 2020, effective from 21 November 2025, replaces the Factories Act 1948 for most establishments

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BPJS Ketenagakerjaan – Pension contribution ceiling update

Starting March 2026, BPJS Ketenagakerjaan has officially adjusted the wage ceiling for Jaminan Pensiun (JP) contributions from IDR 10,547,400 to IDR 11,086,300, reflecting a 5.11% increase aligned with Indonesia's GDP growth rate as governed under Government Regulation No. 45 of 2015. This revision ensures that the JP contribution base remains proportionate to the country's economic growth rather than staying fixed over time, with employees earning at or above the new ceiling having their contributions, comprising 2% from the employer and 1% from the employee, calculated based on the updated figure.

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Change of minimum employment rate of Employees with disabilities required by law

| | 2023 | From April 2024 | From July 2026 |
|--|------|-----------------|----------------|
| Rate | 2.3% | 2.5% | 2.7% |
| Scope of Eligible Employers (minimum number of employees) | 43.5 | 40 | 37.5 |

Expansion of the contribution limit for corporate defined contribution (DC) plans

Employees in corporate DC plans are allowed to make additional contributions on top of employer contributions (called “matching contributions”). However, there is a restriction that the amount of employee contributions under matching contributions must not exceed the amount of employer contributions. In order to enable employees to fully utilize the contribution limit based on their individual circumstances and secure sufficient retirement income regardless of the level of employer contributions, this restriction will be abolished.

Act on promotion of women’s participation and advancement in the workplace

In order to promote initiatives related to women’s participation and advancement in their professional lives, the following disclosure requirements have been added effective April 1, 2026:

1. the proportion of women in managerial positions at companies with more than 100 employees; and
2. the gender pay gap at companies with 101 to 300 employees.

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Adjustment in national pension base salary (effective from July 2026)

The upper and lower limits of the national pension standard monthly income are adjusted every July by linking the annual average of the average monthly income of all business and local subscribers to the rate of change. Upper/lower limit of National Pension base salary will change as below table.

- Enforcement Decree of the National Pension Act, Article 4 (Method of calculation of average monthly income), Article 5 (Standard monthly income and application period)

| NP base salary | Jul 2025 ~ Jun 2026 | Jul 2026 ~ Jun 2027 |
|----------------------------------|-----------------------------|-----------------------------|
| Lower limit (Insurance premiums) | KRW 400,000 (KRW 18,000) | KRW 410,000 (KRW 19,000) |
| Upper limit (Insurance premiums) | KRW 6,370,000 (KRW 302,570) | KRW 6,590,000 (KRW 313,020) |

Expansion of tax-exempt limits for childbirth and childcare

To alleviate the financial burden of raising children based on the number of children, the tax-exempt limit for childcare allowances paid to employees has been expanded from 200,000 won per employee per month to 200,000 won per child per month.

| NP base salary | As is | To be |
|------------------|--------------------------|-----------------------|
| Tax-exempt limit | KRW 200,000 per employee | KRW 200,000 per child |

Revision of the simplified tax rate table for employment income (effective 1 March 2026)

If a taxpayer has eligible dependents who are children aged 8 to 20, the tax amount is calculated by adding the amounts listed below for each child to the amount specified in the simplified tax table for earned income. (However, if the result of applying these deductions is a negative amount, the tax is treated as 0)

| Number of children (aged 8 to 20) | As is | To be |
|-----------------------------------|---|---|
| 1 | KRW 12,500 | KRW 20,830 |
| 2 | KRW 29,160 | KRW 45,830 |
| 3 or more | KRW 29,160 + KRW 25,000 per child exceeding 2 | KRW 45,830 + KRW 33,330 per child exceeding 2 |

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Phased implementation of employee contribution rates

The employee contribution rate for the 24-hour LINDUNG scheme will be implemented in phases:

- **Phase one:** 0.75% (2026–2027)
- **Phase two:** 1.00% (2028–2030)
- **Phase three:** 1.25% (2031 onwards)

Implementation is subject to PERKESO's determination and the effective dates issued from time to time.

For more information on the 24-hour LINDUNG scheme, please refer to PERKESO's official guidance [here](#).

Discover more information on our website

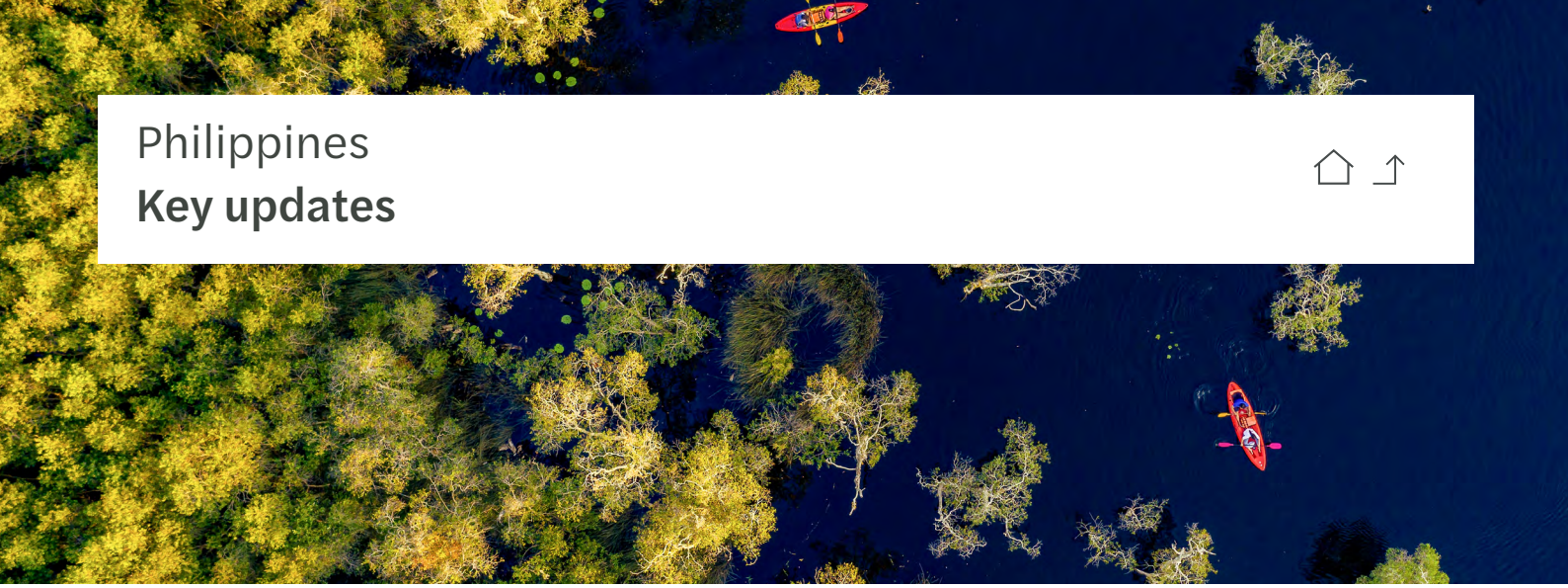
- [Forvis Mazars in Malaysia website](#)
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ACC earners' levy increase

From 1 April 2026, the ACC earners' levy increased to 1.75%. This may result in a small reduction in net pay.

KiwiSaver minimum contribution rates

The minimum KiwiSaver contribution rates for both employees and employers increased from 3% to 3.5% from 1 April 2026.



Philippines

Key updates



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

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- [Forvis Mazars in Philippines website](#)
- [Latest news](#)



Retirement and re-employment ages to increase from 2026

The Singapore Government has confirmed that the statutory retirement and re-employment ages will increase from 2026, as part of its long-term plan to support longer working lives and address manpower needs.

Key changes from 2026

From 1 July 2026, the statutory retirement age will increase from 63 to 64. This means employers may only require employees to retire when they reach age 64.

At the same time, the re-employment age will be raised from 68 to 69. Employers must therefore offer eligible employees re-employment up to age 69.

These changes are part of a progressive approach first announced in 2019, with the final targets being:

- retirement age of 65 by 2030
- re-employment age of 70 by 2030

Re-employment eligibility criteria

Singapore citizens and permanent residents are eligible for re-employment if they:

- have satisfactory work performance
- are medically fit to continue working

Employees who joined the company after turning 55 must also have served their current employer for at least two years before reaching the retirement age to qualify for re-employment.

Re-employment contracts must be for a minimum period of one year and are renewable annually.

What employers should take note of

The Ministry of Manpower highlighted that the majority of eligible senior workers who wished to continue working were successfully re-employed following earlier increases. Employers are encouraged to plan early to ensure a smooth transition ahead of the next change.

Some organisations may need to review:

- manpower and succession planning
- job redesign and upskilling initiatives for senior employees
- employment contracts, HR policies and payroll system settings linked to age thresholds

It is also important to note that CPF withdrawal and payout ages are **not affected** by the increase in retirement and re-employment ages.

Related workforce support measures

In the same announcement, the Ministry of Manpower confirmed enhancements to Workforce Singapore's Career Conversion Programmes from 1 April, including higher salary support caps and expanded support for employers reskilling existing employees into new growth roles.

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Foreign employees subject to pension contributions from 1 January 2026

According to the Labor Pension Act, employers are required to make pension contributions only for Taiwanese nationals and foreign nationals who have obtained permanent residency (APRC). Other foreign employees are not subject to pension contributions.

However, to actively attract international talent, under the amended Act for the Recruitment and Employment of Foreign Professionals, foreign professionals are now eligible to join the Labor Pension New Scheme without the need for permanent residency (APRC). This change applies retroactively from 1 January 2026.

Implementation details:

- **Foreign professionals hired on or after 1 January 2026**

They will be enrolled directly in the Labor Pension New Scheme, and employers should begin making contributions accordingly.

- **Foreign professionals hired before 1 January 2026**

A separate contribution application form must be submitted. Pension contributions will be applied retroactively from 1 January 2026.

The retroactive contribution amount will be included in the month in which the application is submitted. Companies are given a processing period, and the application must be submitted no later than 30 June 2026.

If no employees remain under the Old Pension Scheme after the company begins contributing to the New Scheme, the company may apply for a refund of the amount previously contributed to the old pension account.

Employees may also choose to continue under the Old Pension Scheme. If they wish to do so, they must notify the company in writing before 30 June 2026.

Discover more information on our website

- [Forvis Mazars in Taiwan website](#)

Relief measure on Provident Fund (“PVF”) contributions due to severe flooding in southern Thailand

On 17 February 2026, the Royal Gazette published a Ministry of Finance announcement introducing temporary relief measures to mitigate the impact of severe flooding in southern Thailand.

Key relief measure

Employers and employees facing financial difficulties due to the flooding may suspend or postpone Provident Fund (PVF) contributions from November 2025 to October 2026.

Importantly, even if no contributions are made during this period:

- The PVF status will remain active; and
- Membership will continue without interruption.

Eligible companies

This relief measure applies to employers and employees who have been financially impacted by the flooding in the following nine provinces:

- | | | |
|------------------------|----------------|----------------|
| 1. Trang | 4. Pattani | 7. Songkhla |
| 2. Nakhon Si Thammarat | 5. Phatthalung | 8. Satun |
| 3. Narathiwat | 6. Yala | 9. Surat Thani |

Eligibility is determined based on the impact of the flooding, regardless of the company’s registered address.

Contribution arrangements during the relief period

If the employer suspends or postpones its contributions:

- Employees may continue making their own contributions; and
- The employer may decide whether or not to make contributions for that employee during the relief period.

Approval requirements

The temporary suspension or postponement of the contribution must be approved as follows:

General rule

- Approval must be obtained from a general meeting of members.
- The resolution must comply with the voting requirements specified in the fund’s regulations.
- If the regulations do not specify voting requirements, approval must be obtained from at least half of the members attending the meeting.

If a general meeting of members cannot be held

- The Provident Fund committee may approve the temporary suspension or postponement by unanimous resolution.

For pooled funds (multiple employers)

- The resolution of the members’ meeting or the fund committee of each individual employer will apply separately.

Documents to be submitted to the PVF registrar

- The employer or the fund committee must submit:
- A certificate issued by the employer certifying that the employer has encountered operational difficulties due to flooding and is experiencing financial difficulties, duly signed by the authorized director(s) with binding authority on behalf of such employer.; and
- The minutes of the general meeting of members or the fund committee meeting:
 - Confirming that the employer has encountered operational difficulties due to flooding and is experiencing financial difficulties.; and
 - Specifying the resolution detailing the duration for which the provident fund contributions will be temporarily suspended or postponed (not exceeding October 2026).

Resumption of contributions

- Once the employer and employees decide to resume contributions, a notification must be submitted to the PVF registrar.

Reference (in Thai):

- [Royal Gazette – Relief measure on Provident Fund \(“PVF”\) contributions from Ministry of Finance](#)

Personal income tax allowance for solar rooftop installation

On 2 March 2026, the Royal Gazette published a Royal Decree introducing a personal income tax relief measure in respect of expenses incurred for the purchase and installation of solar cell rooftop systems. The taxpayers may claim a personal income tax deduction for actual expenses incurred, capped at THB 200,000.

Conditions for eligibility

Qualifying period

The purchase, installation, and connection to the electricity grid must be completed between 3 March 2026 and 31 December 2028.

The tax relief may be claimed only in the tax year in which the grid connection is successfully completed.

For example, where installation commences in December 2026, but the grid connection is completed in January 2027, the tax relief shall be claimable in the 2027 tax year only.

Entitlement limitation

Each taxpayer is entitled to claim relief for one electricity meter and one solar rooftop system only.

The following must be registered under the same individual:

- Purchaser and installation service recipient (as stated in the e-tax invoice)
- Electricity meter owner
- Applicant for grid connection

The electricity meter must be classified as Type 1 (residential use).

The inclusion of a battery system is optional and does not affect eligibility.

Expenses claimed under this Royal Decree must not be used to claim tax exemptions under any other Royal Decree or Ministerial Regulation, in whole or in part.

System requirements

- The solar system must be an on-grid system.
- The total installed capacity per residence must not exceed 10 kWp.
- The tax relief applies to new installations only.

Illustrative scenarios

- A house with no existing solar system may install up to 10 kWp and claim the deduction up to THB 200,000.
- Where an existing system of 3 kWp is in place, an additional 7 kWp may be installed and claimed.
- In the case of multiple residences:
 - A first house already installed with 10 kWp is not eligible for further relief.
 - Another house with 5 kWp installed may be expanded by 5 kWp, and such additional installation qualifies for relief.
- Where the total installed capacity exceeds 10 kWp (e.g. from 3 kWp to 13 kWp), no tax relief shall be granted.
- Where a house already has the solar system, the installation of a battery only does not qualify for relief

Required supporting documentation

- Copy of the taxpayer's Thai national identification card
- Full electronic tax invoice (e-tax invoice)
- Application for connection to the electricity grid
- Approval/authorisation for grid connection

Reference (in Thai):

- [Royal Gazette – Personal income tax allowance for solar rooftop installation](#)

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Addition of public holiday – Vietnam Culture Day (24 November)

Under resolution no. 28/2026/QH16, effective from 1 July 2026, 24 November each year will officially be recognized as Vietnam Culture Day. Employees will be entitled to a paid day off on this occasion.

In accordance with the Labor Code, employees working on Public Holiday will be entitled to overtime pay of at least 300%, excluding daily salary during the public holidays.

Under the 2025 Personal Income Tax (“PIT”) Laws, overtime salary payouts as prescribed by law is fully exempt from PIT.

Increase in statutory base salary to VND 2,530,000 per month

Pursuant to Decree No. 161/2026/ND-CP, the statutory base salary will increase from VND 2,340,000 to VND 2,530,000 per month, effective from 1 July 2026.

The increase in the base salary will lead to some important changes as follows:

- **Increase in the social and health insurance contribution cap:** The maximum salary used as the basis for contributions to social insurance, health insurance, and occupational accident & disease insurance will increase to VND 50,600,000/month, compared to the current cap of VND 46,800,000/month.
- **Increase in the trade union fee cap:** The maximum monthly trade union fee will increase to VND 253,000/month (equivalent to 10 times the statutory base salary), instead of the current VND 234,000/month.

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