



2026

APAC Compliance Planner

Your essential guide to **APAC payroll deadlines and compliance changes** in 2026.

Statutory Contribution Deadlines

Country	Due Date	Contributions
Australia	Payday + up to 7 days (from 1 Jul 2026) (Quarterly – 28 days after quarter end applies before this)	Superannuation
Hong Kong	10th of the following month	MPF
Indonesia	15th / 20th of the following month	BPJS (15th) Withholding tax (20th)
Malaysia	15th of the following month	EPF, SOCSO, EIS, PCB
New Zealand	Based on employer filing schedule (generally aligned to payday or monthly IRD deadline)	PAYE, KiwiSaver, ACC
Philippines	10th / 20th or last day of the following month (varies by contribution type)	SSS, PhilHealth, Pag-IBIG, Withholding
Singapore	14th of the following month	CPF
Thailand	7th / 15th of the following month	Withholding tax (7th) Social Security (15th)
Vietnam	20th of the following month	SI, HI, UI, Union, PIT

Critical HR Action Items

Q1 2026

- Vietnam:** Update all employment contracts and payroll systems for 7.2% minimum wage increase (1 Jan)
- Thailand:** Adjust Social Security contributions to THB 875/month ceiling (1 Jan)
- Philippines:** Implement SSS 15% contribution rate and new MSC limits (1 Jan)
- Singapore:** Update CPF calculations for S\$8,000 wage ceiling (1 Jan)
- Malaysia:** Ensure E-Invoicing compliance for RM1–5M businesses (1 Jan, relaxation until 30 Jun)

Q2 2026

- New Zealand:** Implement KiwiSaver 3.5% default rate and ACC levy increase (1 Apr)
- New Zealand:** Adjust minimum wage to NZD \$23.95/hour (1 Apr)
- Malaysia:** Update Employment Pass applications before salary threshold changes (1 Jun)

Q3 2026

- Australia:** Prepare for Payday Super – MAJOR CHANGE requiring super with each payroll (1 Jul)
- Singapore:** Communicate retirement age changes to affected employees (1 Jul)
- Singapore:** Implement Progressive Wage Model for admin staff and drivers (1 Jul)

Q4 2026

- Singapore:** Implement Progressive Wage Model for retail workers (1 Sep)
- Philippines:** Prepare for SSS pension increases (1 Sep)
- Thailand:** Budget and implement new Employee Welfare Fund (1 Oct) – additional statutory cost

Strategic Priorities

- Cash Flow Management:** Australia's Payday Super is the biggest change – plan 6+ months ahead
- Budget Forecasts:** Account for increased statutory costs across all countries (avg 5–7% increase)
- System Updates:** Ensure payroll systems updated for all new rates before effective dates
- Compliance Monitoring:** Increased ATO/government enforcement in Australia, Malaysia, Vietnam
- Regional Variations:** Indonesia, Philippines, Vietnam have regional minimum wages – verify each location



Australia – Key Dates

Income Tax

- **Individual tax return:** 31 October 2026 (standard deadline)
- **Company tax return:** Varies by entity size – generally 28 February 2027 for small business
- **PAYG withholding:** Quarterly (21st day after quarter end) or monthly (21st of following month) depending on size

Statutory Contributions

- **Superannuation:** With each payroll from 1 July 2026 (must reach fund within 7 business days)
- **Prior to 1 July 2026:** Quarterly (28 days after quarter end)

Payroll Reporting

- **Single Touch Payroll (STP):** On or before each pay day
- **Payment summaries (if required):** 14 July 2026
- **Payroll tax:** Monthly (state-specific, generally 7th of following month)

Special Compliance

- New STP Phase 2 reporting requirements for qualifying earnings from 1 July 2026



Hong Kong – Key Dates

Income Tax

- **Salaries tax (employees):** 2 June 2026 (paper), 2 July 2026 (e-filing)
- **Corporate Profits Tax Return:**
 - Issued early April 2026
 - Due 2 May 2026 (block extensions may apply)

Statutory Contributions

- **Mandatory Provident Fund (MPF):** Due 10th of each month

Payroll Reporting

- **Employer's Return (IR56 forms):** Issued 1 April 2026, due 2 May 2026 (no extension)
- **Leaver/Joiner notifications** required during the year



Indonesia – Key Dates

Income Tax

- **Monthly payroll withholding (Article 21):** File by 20th of the following month
- **Annual Individual Tax Return:** 31 March 2026
- **Annual Corporate Tax Return:** 30 April 2026

Statutory Contributions

- **BPJS Ketenagakerjaan (employment social security):** Monthly
- **BPJS Kesehatan (health insurance):** Monthly

Payroll Reporting

- **Monthly payroll tax filings:** Article 21, 23/26, 4(2)
- **Annual payroll reconciliation:** Included within corporate tax filing



Australia – Compliance Changes

Payday Super – Major Change (1 July 2026)

- Super must be paid with each payroll (not quarterly) – major cash flow impact
- Contributions must reach employee fund within 7 business days
- New STP reporting fields required from 1 July 2026 for super liability and qualifying earnings

Minimum Wage (1 July 2025)

- National minimum wage: AUD \$24.95/hour (\$948/week) – 3.5% increase
- Award minimum wages also increased by 3.5%

Superannuation Rate (Ongoing)

- Rate: 12% of ordinary time earnings (increased from 11.5% in Jul 2024)
- Maximum contribution base: AUD \$62,500/quarter (from \$65,070)

Income Tax Reductions (Staged)

- 1 July 2026: Rate drops to 15% for \$18,201–\$45,000 bracket
- 1 July 2027: Further drop to 14% for same bracket



Hong Kong – Compliance Changes

MPF Offsetting Abolished (Effective May 2025)

- Employers can no longer use mandatory MPF to offset severance/long service payments
- Voluntary employer contributions may still be used if meeting MPFA rules

Tax Reduction (YA 2024/25)

- 100% tax reduction capped at HKD 1,500 for salaries tax/personal assessment/profits tax



Indonesia – Compliance Changes

Minimum Wage Formula (2026)

- New formula: Inflation + (Economic Growth × Alpha coefficient 0.5–0.9)
- Expected increase: 5–7% across regions
- Jakarta minimum wage: IDR 5,729,876/month (6.17% increase)

Retirement Age (1 January 2025)

- Increased to 59 years (will increase by 1 year every 3 years until reaching 65 by 2043)

BPJS Changes

- Pension maximum wage: IDR 10,547,400/month (5.03% increase, effective 1 Mar 2025)
- JKK contribution relaxation: 50% reduction Aug 2025–Jan 2026 for labor-intensive industries



- **Employees (no business income):** 30 April 2026 (paper), 15 May 2025 (e-filing)
- **Employees (with business income):** 30 June 2026
- **Corporate tax return:** 7 months after financial year-end

- EPF (Employees Provident Fund): Monthly
- SOCSO (PERKESO): Monthly
- EIS (Employment Insurance Scheme): Monthly

- PCB / MTDT withholding submissions: Monthly
- CP8D employer annual remuneration return: File by 31 March 2026

- **E-Invoicing enforcement:** Effective 1 January 2026 (for covered businesses)



- **Individual tax return:** 7 July 2026 (if required – most automated via myIR)
- **Company tax return:** 7 July 2026 (for 31 March balance date)
- **PAYE filing:** Monthly (20th of following month for electronic, 5th for paper)

- **PAYE (includes ACC Earners' Levy):** Monthly (20th of following month)
- **KiwiSaver:** Paid with PAYE monthly

- **Employer Monthly Schedule (EMS):** Monthly (20th of following month for electronic)
- **Employer deductions form (IR348):** Filed with each PAYE payment

- Payday filing required for employers with 50+ employees from 1 April 2019 (ongoing)



- **Quarterly corporate tax returns:** Within 60 days after Q1, Q2, Q3
- **Annual corporate tax return:** 15th day of the 4th month after fiscal year-end
- **Payroll withholding tax:** Monthly

- **SSS (Social Security System):** Monthly
- **PhilHealth:** Monthly
- **Pag-IBIG:** Monthly

- Monthly withholding tax returns
- Annual employee compensation reporting submitted with year-end filings



- National minimum wage RM 1,700/month (increased from RM 1,500) - applies to all employers

- Mandatory EPF: Employer 2% + Employee 2% for non-Malaysian citizens

- Cat I: Minimum RM20,000/month (from RM10,000)
- Cat II: RM10,000-19,999 (from RM5,000-9,999)
- Cat III: RM5,000-9,999 (from RM3,000-4,999)

- Mandatory for businesses RM 1-5M turnover (interim relaxation until 30 June 2026)



- Adult minimum wage: NZD \$23.95/hour (from \$23.50)
- Starting-out/training wage: NZD \$19.16/hour (80% of adult rate)

- Default rate increases to 3.5% (from 3%) for both employer and employee
- Further increase to 4% planned for 1 April 2028
- Employees can apply for temporary reduction to 3% (valid 3-12 months)

- 16-17 year olds now qualify for employer KiwiSaver contributions
- Government contributions started 1 July 2025

- Earners' levy increases to 1.75% (from 1.67%)
- Maximum liable income: NZD \$152,790 (from \$142,283)

- Reduced to 25 cents per dollar (from 50 cents) – max \$260.72 (from \$521.43)
- No government contribution for incomes over \$180,000



- Rate increases to 15% (from 14%): Employer 10% + Employee 5%
- Minimum MSC: PHP 5,000 (from PHP 4,000)
- Maximum MSC: PHP 35,000 (from PHP 30,000)

- Retirement/disability pensioners: 10% increase
- Survivor/death pensioners: 5% increase



Singapore – Key Dates

Income Tax

- Corporate Income Tax Return (YA 2026): 30 November 2026
- Employee personal tax filing: 15 April 2026 (paper), 18 April 2026 (e-filing)

Statutory Contributions

- CPF (Central Provident Fund): 14th of following month

Payroll Reporting

- IR8A / Auto-Inclusion Scheme submission: 1 March 2026
- Monthly payroll tax withholding: Not required – CPF only

Special Compliance

- Filing required even for dormant or loss-making companies



Thailand – Key Dates

Income Tax

- Corporate income tax filing:
 - 150 days after accounting year-end
 - 158 days if e-filed
- Semi-annual tax prepayment:
 - Within 2 months after first 6 months of the year

Statutory Contributions

- Social Security contributions: Monthly

Payroll Reporting

- Monthly employee withholding tax filings
- Employee annual tax certificates issued by employer

Special Compliance

- Multinationals should monitor “Global Minimum Tax / Top-Up Tax” reporting rules



Vietnam – Key Dates

Income Tax

- Personal Income Tax (PIT) return: Quarterly (30th day of first month of following quarter)
- Annual PIT finalization: 90 days after calendar year-end (31 March 2026)
- Corporate Income Tax (CIT): Quarterly (30th day of first month of following quarter)
- Annual CIT finalization: 90 days after fiscal year-end

Statutory Contributions

- Social Insurance (SI): Monthly (20th of following month)
- Health Insurance (HI): Monthly (20th of following month)
- Unemployment Insurance (UI): Monthly (20th of following month)
- Union fees: Monthly (20th of following month)

Payroll Reporting

- Monthly PIT withholding declaration: 20th of following month
- Quarterly social insurance adjustments if required

Special Compliance

- Labor registration system for new employees (Employment Law 2025 effective 1 Jan 2026)



Singapore – Compliance Changes

CPF contribution changes (1 January 2026)

- Ordinary Wage ceiling increases to S\$8,000/month (from S\$7,400)
- Age 55 & below: Total 37% (Employer 17% + Employee 20%)

Retirement & Re-employment (1 July 2026)

- Retirement age increases to 64 years (from 63)
- Re-employment age increases to 69 years (from 68)

Progressive Wage Model

- 1 September 2026: Retail workers – S\$2,565 to S\$3,100/month depending on role
- 1 July 2026: Admin staff – S\$2,360 to S\$2,940/month; Drivers up to S\$2,790/month



Thailand – Compliance Changes

Social Security Wage Ceiling Increase (1 January 2026)

- Phase 1 (2026–2028): Maximum wage THB 17,500/month (from THB 15,000)
- Maximum contribution: THB 875/month (5% × 17,500) for both employer and employee

Future Phase Roadmap

- Phase 2 (2029–2031): THB 20,000 wage ceiling, THB 1,000 contribution
- Phase 3 (2032–2034): THB 23,000 wage ceiling, THB 1,150 contribution

Enhanced Social Security Benefits (1 January 2026)

- Monthly benefits increase: Sickness/disability/unemployment to THB 8,750 (from THB 7,500)
- Childbirth benefit: THB 26,250 (from THB 22,500)
- Death benefit: THB 105,000 (from THB 90,000)
- Pension benefits significantly increased

Employee Welfare Fund (EWF) – 1 October 2026

- New mandatory scheme launching (postponed from October 2025) – additional statutory cost



Vietnam – Compliance Changes

Regional Minimum Wage Increase (1 January 2026)

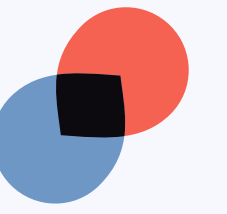
- Region I (Hanoi, HCMC urban): VND 5,310,000/month (+VND 350,000, 7.2% increase)
- Region II (Hanoi/HCMC rural, major cities): VND 4,730,000 (+VND 320,000)
- Region III (provincial cities): VND 4,140,000 (+VND 280,000)
- Region IV (rest of country): VND 3,700,000 (+VND 250,000)

Employment Law 2025 (1 January 2026)

- Unemployment insurance expanded to contracts ≥1 month (previously ≥3 months)
- Includes part-time workers if salary ≥ minimum for SI contributions
- Monthly UI benefit capped at 5x regional minimum wage
- Benefit waiting period shortened to 11 working days (from 16 days)

Impact on Statutory Contributions

- All SHUI (Social, Health, Union, Unemployment Insurance) contributions increase with minimum wage
- Unemployment insurance cap: 20x regional minimum wage
- Trained workers must receive ≥7% above minimum wage



Stay Ahead of APAC Compliance with Omni HR

Navigating APAC's complex regulatory landscape in 2026 requires more than spreadsheets and reminders. From Australia's Payday Super transformation to Thailand's new Employee Welfare Fund, from Vietnam's 7.2% minimum wage increase to Malaysia's evolving Employment Pass thresholds, each market demands precision, local expertise, and real-time updates.

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