

United Arab Emirates Year-End Checklist

Year-End Checklist

1. Pre-payroll Compliance

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2. During Payroll Compliance

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Why a Year-End Checklist Matters

The year-end payroll process is a critical milestone for any organization, ensuring compliance, accuracy, and a smooth transition into the new year. Without a structured approach, it's easy to miss key tasks, risk errors, or face compliance issues.

A year-end payroll checklist serves as your guide to:

1. **Ensure Accuracy:** Avoid costly mistakes in employee records, payments, and tax filings.
2. **Maintain Compliance:** Meet local, state, and federal regulations with confidence.
3. **Streamline Processes:** Simplify reporting, reconciliation, and next-year preparation.
4. **Build Trust:** Deliver accurate and timely payroll and tax statements to employees.

This checklist isn't just a list — it's your roadmap to closing the year on a strong, organized, and stress-free note.

1. Pre-payroll Compliance

- Confirm that employee details such as names, Labor card number, addresses, payment information and other identification information are accurate and up to date.
- Review classifications of employees and work permit status
- Check employment status such as new hires, terminations, and promotions.
- Ensure accuracy of recorded benefits such as bonuses, commissions, etc

2. During Payroll Compliance

- Ensure annual gross salary, allowances, and other compensations reconcile with monthly records.
- Ensure accuracy of monthly General Pension and Social Security Authority (GPSSA) and DIFC Employee Workplace Savings (DEWS) contributions, as applicable for both employee and employer.
- Adjustments such as underpayment or overpayment if any, to be corrected during December contributions
- Verify applicable deductions such as loan repayment have been considered correctly.
- Validate any lump sum payments such as end-of-service benefits or bonuses for resigned employees
- Ensure accurate accrual of unused leave balances.
- Ensure payments are made through Wage Protection System.

3. Post-payroll Compliance

- Submit GPSSA contributions for December, by 15th of January
- If there is any excess/shortfall in GPSSA contributions, apply for refund or settle the balance as applicable via GPSSA portal
- Ensure all payroll records and GPSSA contributions filings are documented securely for future reference
- Prepare detailed records of End-of-service gratuity payments made during the year
- Maintain report for End-of-service gratuity payments and accruals