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SEVEN MARKETS · SOURCED AND DATED

2027 Payroll Compliance Calendar

Every recurring and annual employer deadline across Singapore, Malaysia, Indonesia, Thailand, Hong Kong, the Philippines and Cambodia, with the source for each one.

Edition	Markets	Author	Verified
Calendar year 2027	SG · MY · ID · TH · HK · PH · KH	Vijaykrishna Ravichandran	12 September 2026

BEFORE YOU USE THIS

How this calendar was put together

Let me start with what it is not. It is not complete.

Seven markets is a lot of government websites. Some publish clearly in English and update the page when the rule changes. Some publish in a language I cannot read, or behind a bot challenge, or in a PDF that will not open. Every advisory blog on the internet prints a confident number for all seven anyway. I could have done that too.

So every figure here carries its source. Where that source is a ministry or a statutory board, it is named at the foot of the market section. Where the official source could not be reached and I have relied on a professional one instead, that firm is named on the line itself, and the figure should be treated as indicative until you check it.

A few items did not clear that bar and are absent rather than approximated. Where the gap is one you might notice, the market section says so.

Two rules that apply everywhere

Weekend and holiday shifts are not universal. Singapore, Hong Kong and the Philippines publish a next-working-day rule for at least some obligations. We could find no equivalent published rule for Malaysia's 15th-of-month deadlines, so we have not assumed one. Where a deadline falls on a non-working day in a market without a published rule, pay early.

And a deadline is the last day, not the target. Every date here is the statutory outside edge. Bank cut-offs, approval chains and public holidays all sit inside it.

Every figure in this calendar was checked against its source on 12 September 2026.

SG Singapore

Every month: CPF, SDL and Self-Help Group funds

CPF contributions are **due on the last day of the calendar month**. Enforcement follows if payment has not reached the Board by the **14th of the following month**, moving to the next working day when the 14th is a weekend or public holiday. Late payment interest is **1.5% per month** from the day after the due date, minimum S$5. SDL and the Self-Help Group funds are collected by CPF Board in the same submission.

ENFORCEMENT DATE BY MONTH, 2027 (RED WHERE THE 14TH SHIFTS)

JAN	FEB	MAR	APR	MAY	JUN
14	15 14th is a Sunday	15 14th is a Sunday	14	14	14

JUL	AUG	SEP	OCT	NOV	DEC
14	16 14th is a Saturday	14	14	15 14th is a Sunday	14

Computed against MOM's gazetted 2027 public holidays, released 18 June 2026.

Every month: Foreign Worker Levy

The levy bill is viewable on the **3rd working day** of each month and is due by the **17th of the following month**, or the next working day. Late payment attracts 2% of the unpaid levy per month, pro-rated daily, minimum S$20 and capped at 30% of the unpaid amount. Missing two consecutive months results in revocation of existing Work Permits and S Passes and a bar on new applications.

LEVY DUE DATE BY MONTH, 2027

JAN	FEB	MAR	APR	MAY	JUN
18	17	17	19	18 Hari Raya Haji	17

JUL	AUG	SEP	OCT	NOV	DEC
19	17	17	18	17	17

Rates and ceilings in force during 2027

ITEM	FIGURE	NOTE
CPF Ordinary Wage ceiling	S$8,000 / month	Unchanged from 2026. No further step scheduled.
CPF Additional Wage ceiling	S$102,000 – annual OW	Per employee, per employer, per calendar year.
CPF rates, 55 and below	37% (17 + 20)	No change in 2027.
CPF rates, above 55 to 60	**35.5% (16.5 + 19)**	**Increases 1 January 2027** from 34%.
CPF rates, above 60 to 65	**26% (13 + 13)**	**Increases 1 January 2027** from 25%.

ITEM	FIGURE	NOTE
Skills Development Levy	0.25%	Minimum S$2, maximum S$11.25 per employee per month. All employees including foreign.

Annual and event-driven

OBLIGATION	2027 DEADLINE	DETAIL
IRAS Auto-Inclusion Scheme submission	1 March 2027	Employment income for the year ended 31 December 2026. Compulsory for employers with 5 or more employees. Submission window opens 1 February.
AIS registration	1 March 2027	IRAS states registration for YA2027 is open until this date, not 31 December, as is often repeated.
IR8A and Appendix 8A to employees (non-AIS employers)	1 March 2027	Given to employees, not filed with IRAS. Appendix 8B for share gains.
IR21 tax clearance	1 month before	For non-citizen employees ceasing employment or leaving Singapore for more than three months. Withhold all monies due from the point of notice. Fine up to S$5,000 for non-compliance.

GONE FROM THIS CYCLE

Form IR8S has been discontinued with effect from YA2026. The current forms are IR8A, Appendix 8A and Appendix 8B. Any 2027 calendar, checklist or vendor feature page still listing IR8S has not been updated for this cycle: a quick way to date someone's compliance content, including your own.

Sources: CPF Board, IRAS and the Ministry of Manpower, including MOM's gazetted 2027 public holidays. Checked 12 September 2026.

MY Malaysia

Every month: all due the 15th

Malaysia's four monthly payroll obligations share a deadline: the **15th of the following month**. HRD Corp expresses it as "within 15 days of the following month", which lands in the same place.

OBLIGATION	ADMINISTERED BY	RATE	LATE PAYMENT
Monthly Tax Deduction (PCB)	LHDN / HASiL	Per MTD schedule	Not published by HASiL
EPF	KWSP	11% employee 13% employer (wages ≤ RM5,000) 12% employer (above RM5,000)	Dividend rate + 1%, minimum RM10
SOCSO	PERKESO	1.75% employer 0.5% employee (First Category, under 60)	6% per annum, per day outstanding
EIS	PERKESO	0.2% employer + 0.2% employee	As SOCSO
LINDUNG 24 Jam	PERKESO	0.75%, employee-borne	As SOCSO
HRD Corp levy	HRD Corp	1% (10+ Malaysian employees) 0.5% (5–9, optional)	Falls into arrears; no rate published

TWO CHANGES THAT ARE LIVE ALL YEAR AND CATCH EMPLOYERS OUT

Foreign employees now attract EPF. Mandatory contributions for non-Malaysian citizen employees began with October 2025 wages at **2% employer and 2% employee**, covering most pass types for ages 14 to 75, with domestic workers excluded. An employer who onboarded foreign staff before that and never switched it on is accruing exposure every month.

LINDUNG 24 Jam is a new monthly deduction. The non-employment-injury scheme runs at **0.75% of wages for 1 June 2026 to 31 May 2028**, borne entirely by the employee and remitted with SOCSO. It is mandatory for foreign workers; for local employees PERKESO's later guidance describes it as opt-in with a "once in, always in" rule. PERKESO's own June and August 2026 documents describe the local-employee position differently, so confirm it before you configure anything.

Wage ceiling: SOCSO, EIS and LINDUNG 24 Jam are capped at **RM6,000** a month, raised from RM5,000 with effect from the October 2024 contribution month. EPF has **no ceiling**: wages below RM20,000 use the Third Schedule tables and above that are calculated by percentage.

Annual

OBLIGATION	2027 DEADLINE	DETAIL
Form EA to employees	28 February 2027	Statement of remuneration for 2026. **28 February 2027 is a Sunday** and no next-working-day rule is published. Distribute by Friday 26 February.
Form E and CP8D	31 March 2027	Employer's return for 2026. Any e-filing grace period is unconfirmed; HASiL's filing programme page was unavailable.
CP58	31 March 2027	Incentives paid to agents, dealers and distributors.

Event-driven

FORM	TRIGGER	DEADLINE
CP22	New employee likely chargeable to tax	Within 30 days of commencement (e-CP22 via MyTax only)
CP22A / CP22B	Cessation of employment, or death	Not less than 30 days before cessation (e-SPC via MyTax only)
CP21	Employee leaving Malaysia for more than 3 months	Not less than 30 days before departure

On CP21 and CP22A the employer must **withhold final payments for 90 days** after IRBM receives the form unless released earlier. Failure carries a fine of **RM200 to RM20,000** and/or up to six months' imprisonment, and the employer may become liable for the employee's tax. Records must be kept for **seven years**.

Minimum wage: RM1,700 per month, effective 1 February 2025. No 2026 or 2027 change verified.

Sources: HASiL (LHDN), KWSP, PERKESO, HRD Corp and JTKSM at the Ministry of Human Resources. Checked 12 September 2026.

HK Hong Kong

THE STRUCTURAL DIFFERENCE

Hong Kong imposes **no general obligation to withhold salaries tax from wages**. Employees are assessed and pay the IRD directly. The employer's duties are reporting duties, plus one real withholding obligation, under s.52(7), when an employee is about to leave Hong Kong. Two further consequences: the year of assessment ends **31 March**, not 31 December, and the annual cycle therefore sits three months off every other market in this calendar.

Every month: MPF

For monthly-paid employees the contribution day is the **10th of each month**, extending to the next business day when it falls on a weekend or public holiday. Employer and employee each contribute **5% of relevant income**, between a minimum of **HK$7,100** and a maximum of **HK$30,000** a month. Below the minimum the employee contributes nothing but **the employer still must**. New employees get a 30-day contribution holiday on the employee share only.

CONTRIBUTION DAY BY MONTH, 2027 (RED WHERE THE 10TH FALLS ON A WEEKEND)

JAN	FEB	MAR	APR	MAY	JUN
11	10	10	12	10	10
JUL	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**
12	10	10	11	10	10

Weekend shifts only. Hong Kong's 2027 public holiday list had not been published when this was compiled, so re-check any month where the 10th falls close to a holiday.

Late payment attracts a **5% surcharge** on the defaulted amount, paid into the affected employees' accounts, plus a financial penalty of **HK$5,000 or 10% of the amount due, whichever is greater**. Where contributions were deducted from wages but not remitted, the criminal maximum is **HK$450,000 and four years' imprisonment**.

Annual and event-driven

FORM	TRIGGER	DEADLINE
BIR56A + IR56B	Employer's return, year of assessment ending 31 March 2027	Issued by IRD on the first working day of April; return **within one month** of issue
IR56E	New employee likely chargeable to salaries tax	Not later than 3 months after commencement
IR56F	Employment about to cease, including death	At least 1 month before cessation
IR56G	Employee leaving Hong Kong for more than 1 month	Not later than 1 month before departure

The IR56G withholding duty: from the date of filing, the employer must withhold all money payable to that employee for **one month**, or until the IRD issues a letter of release, whichever is earlier. Failure to comply with these reporting requirements carries a fine of **HK$10,000**.

TWO THINGS TO WATCH IN 2027

The MPF offset abolition is in force. Since 1 May 2025, mandatory MPF contributions can no longer offset severance or long service payments. Voluntary contributions and service-based gratuities still can, and employment that began before 1 May 2025 splits into pre- and post-transition portions.

1 May 2027 is a watch date. The statutory minimum wage rose to HK$43.1 an hour on 1 May 2026, with the hours-recording cap at HK$17,600 a month. Hong Kong now reviews the rate annually. No 2027 figure is published. Do not assume one.

Sources: the MPFA, the Inland Revenue Department and the Labour Department. Checked 12 September 2026.

Every month

OBLIGATION	DEADLINE	DETAIL
PPh 21: payment	15th of the following month	Moved from the 10th under PMK 81/2024, effective 1 January 2025 with Coretax.
PPh 21: monthly return (SPT Masa)	20th of the following month	Late filing carries an administrative fine of Rp100,000 per return.
BPJS Ketenagakerjaan	15th of the following month	Late payment penalty of 2% per month of the outstanding amount.
BPJS Kesehatan	Not confirmed	The rate is 5% of monthly wage: 4% employer, 1% employee, per Perpres 64/2020. The deadline, salary cap and penalty could not be confirmed from an official source.

BPJS Ketenagakerjaan contribution rates

PROGRAMME	EMPLOYER	EMPLOYEE
JHT (old age)	3.7%	2%
JKK (work accident)	0.24% – 1.74% by risk band	None
JKM (death)	0.3%	None
JP (pension)	2%	1%

The JP pension wage ceiling is re-set every year, normally announced around March. The figure current as at December 2025 was Rp10,547,000 a month. Do not carry it into 2027 without checking. This is the single most likely thing in the Indonesia section to be out of date by the time you read it.

The TER method and the December recalculation

Since January 2024, monthly withholding for permanent employees uses an average effective rate applied to gross monthly income, rather than the old annualised calculation. It does not change the annual liability. In the **final tax period of the year**, the employer recalculates the full year using the progressive rates and settles the difference, and any over-withholding must be returned to the employee **by the end of the month following the final tax period**.

Annual

OBLIGATION	2027 DEADLINE	LATE FILING
Individual annual return (employee's own)	31 March 2027	Rp100,000
Corporate annual return (the employer entity)	30 April 2027	Rp1,000,000
THR (religious holiday allowance)	No later than 7 days before the holiday	Paid in full, not in instalments

THR: payable to workers with at least one month's continuous service, on both indefinite and fixed-term contracts. Twelve months' service or more earns one month's wage; less than twelve is pro-rated as months worked ÷ 12. The operative dates come from the annual ministerial circular and the government's holiday decree, issued each year. Idul Fitri 1448H is expected around 20–21 March 2027, which would put the deadline in the week before, but work from the decree rather than from this note.

Provincial minimum wages (UMP) are announced in late November for the following January. Indonesia's minimum wage mechanism has changed repeatedly since 2023 and is set by a fresh instrument each year. There is no stable formula to plan against.

Sources: Direktorat Jenderal Pajak, BPJS Ketenagakerjaan, DJPb at the Ministry of Finance, BPK and the Sekretariat Negara. Checked 12 September 2026.

TH Thailand

Every month

OBLIGATION	DEADLINE	DETAIL
PND 1 (withholding tax return)	7th of the following month 15th if filed electronically	The base rule is within 7 days of month end. Electronic filing carries an additional 8 days.
Social Security Fund (Section 33)	15th of the following month	5% employer and 5% employee. Late payment surcharge of 2% per month on the unpaid amount.

THE HIGHEST-IMPACT UNKNOWN IN THIS CALENDAR

Thailand's **8-day electronic filing extension is not permanent law**. It is granted by time-limited Ministry of Finance announcements, and the current instrument dates from 18 November 2025. Earlier instruments ran to 31 January 2027. **If it lapses and is not renewed, PND 1 reverts from the 15th to the 7th**: a monthly deadline change for every employer in Thailand. Confirm the position before relying on the 15th in the second half of 2027.

Social Security Fund: the wage ceiling changed in 2026

The THB 15,000 wage cap that had stood since 1995 was replaced with a phased schedule effective 1 January 2026.

PERIOD	MAXIMUM WAGE BASE	MAXIMUM CONTRIBUTION, EACH PARTY
2026 – 2028	**THB 17,500**	**THB 875 / month**
2029 – 2031	THB 20,000	THB 1,000 / month
2032 onwards	THB 23,000	THB 1,150 / month

Reported by Baker McKenzie, 29 December 2025, from the Ministerial Regulation prescribing minimum and maximum wage rates for SSF contributions, B.E. 2568. The Social Security Office's own site could not be reached. Confirm against the regulation before configuring payroll. The minimum wage base could not be verified and is not stated here. No temporary rate reduction is in force. The COVID-era reductions have lapsed.

Two Thai items are missing here on purpose. The Workmen's Compensation Fund, and the annual PND 1 Kor and 50 Tawi dates, are widely published on advisory sites but I could not confirm any of them against the Revenue Department or the Social Security Office, so they are absent rather than approximated. Check both with your local adviser before your annual filings.

Minimum wage: Wage Committee Announcement No. 14, effective 1 July 2025, remains the operative general instrument on the Ministry of Labour's own page as at September 2026, with a top rate of THB 400 a day in specified areas and sectors. Any 2027 revision is unconfirmed.

Sources: the Revenue Department, the Ministry of Labour and the government service registry at info.go.th, with the Social Security Fund ceiling reported by Baker McKenzie. Checked 12 September 2026.

PH The Philippines

Every month

OBLIGATION	DEADLINE	DETAIL
BIR 1601-C: withholding on compensation manual and eBIRForms filers	10th of the following month **15 January** for December	25% surcharge for failure to file and pay on time, plus interest at double the legal rate from the due date.
BIR 1601-C: eFPS filers	Staggered by industry group	Group A 15 days after month end, B 14, C 13, D 12, E 11. Electronic submissions close at 10:00 p.m. on the due date. Taken from RR 26-2002, via a non-government legal mirror of the regulation.
SSS	Last day of the following month	15% of the monthly salary credit; MSC range PHP 5,000 to PHP 35,000. **It does not vary by employer number**. SSS is explicit on this. Next working day applies if the deadline falls on a non-working day.
PhilHealth	By PEN last digit: 0–4 → 11th–15th 5–9 → 16th–20th	PhilHealth's own documents conflict: the current web page gives the PEN-based schedule, an undated PDF gives the 10th. We have followed the live page.
Pag-IBIG	Not confirmed	2% employee and 2% employer on a maximum fund salary of PHP 10,000, so PHP 200 each, per a Grant Thornton summary of Circular 460. Pag-IBIG's own site is behind a bot challenge. The remittance deadline could not be confirmed.

ONE THING THAT IS NOT CHANGING

SSS has finished stepping up. The increase to 15% in January 2025 was the final tranche of the schedule that began in 2019. No further increase is scheduled. Worth knowing, because after six years of annual rises most employers are budgeting for another one.

AND ONE THAT HAS NO PUBLISHED ANSWER YET

PhilHealth's premium schedule stops at 2025. The published rate of 5% with a PHP 10,000 floor and PHP 100,000 ceiling was set for calendar year 2025 under the RA 11223 schedule. We could find no advisory or circular setting the parameters for 2026 or 2027. **Do not assume the 2025 figures carry forward**. Check for a current advisory before your first 2027 run.

Annual

OBLIGATION	DEADLINE	DETAIL
13th month pay	24 December 2027	Rank-and-file employees. Compliance report to the nearest DOLE Regional Office by **15 January** following.
BIR 1604-C	31 January	Annual information return with the electronically submitted alphalist. PHP 1,000 per failure, capped at PHP 25,000 a year.
BIR 2316	To employees 31 January To BIR 28 February	The underlying regulation could not be retrieved from BIR or the Supreme Court e-library. These dates come from a 2013 tax column, so confirm them against RR 11-2013.

OBLIGATION	DEADLINE	DETAIL
BIR 1601-EQ	Last day of the month after each quarter	Expanded withholding, with the Quarterly Alphalist of Payees. Payroll-adjacent rather than payroll.

Sources: the Bureau of Internal Revenue, SSS, PhilHealth and DOLE, with the eFPS schedule and the Pag-IBIG figures taken from the secondary sources named above. Checked 12 September 2026.

KH Cambodia

READ THIS BEFORE USING THE CAMBODIA SECTION

Cambodia is the thinnest market in this calendar and we are not going to pretend otherwise. The General Department of Taxation publishes filing dates in English and the NSSF's contribution rules exist in an unofficial English translation, but the Law on Taxation is published in Khmer only and the NSSF's own site returns no readable content. **Two deadlines below are solid. The rate tables come from a Big Four summary and are marked as such.** Anything we could not establish (the NSSF contributory wage bands, the annual filing dates, the current status of seniority back-pay) is absent rather than estimated.

Every month

OBLIGATION	DEADLINE	DETAIL
Tax on Salary	20th (manual filing) **25th (online filing)**	Observed on the GDT's own published filing schedule. The online date is directly stated; the manual date shifts when the 20th falls on a non-working day.
NSSF contributions	15th of the following month	Late payment carries interest of **1.5% per month** on the contribution amount, plus possible fines. Per Prakas 449, Article 5.

Rates

Tax on Salary: residents, monthly

Up to KHR 1,500,000: 0%
1,500,001 to 2,000,000: 5%
2,000,001 to 8,500,000: 10%
8,500,001 to 12,500,000: 15%
Over 12,500,000: 20%

Non-residents: flat 20%, final tax. Fringe benefits: 20% of market value. Rebates of KHR 150,000 for a spouse and per dependent child.

NSSF

Occupational risk: 0.8%, employer only, for employers with at least 8 employees
Health care: 2.6%, borne entirely by the employer since 1 January 2018
Pension: 4% total in the scheme's first five years, split 2% employer and 2% employee

Check the pension step. The scheme began in October 2022 and the rate rises to 8% after five years, which may fall inside 2027.

Rate tables from PwC Worldwide Tax Summaries, Cambodia, last reviewed 2 April 2026; NSSF rates from the NSSF Translation Team's unofficial English translation of Prakas 449, as reproduced by EuroCham Cambodia. Neither is a primary government source in English. The contributory wage bands referenced in Prakas 449 could not be retrieved and are not reproduced here.

Seniority payment

The ongoing entitlement is **15 days' wage a year, paid in two instalments: 7.5 days in June and 7.5 days in December**. A separate regime applies to back-pay for pre-2019 service, which was reduced for non-garment sectors and then deferred repeatedly. **We could not establish its current status.** The most recent source we could reach dates from 2020. Do not act on a June or December 2027 back-pay instruction without checking the Ministry of Labour's current position.

Sources: the General Department of Taxation, with rates from PwC Worldwide Tax Summaries and NSSF terms from EuroCham Cambodia's reproduction of the NSSF's own English translation of Prakas 449. Checked 12 September 2026.

THE SHORT VERSION

What changes in 2027, and what to re-check

Dated changes: configure for these

MARKET	CHANGE	WHEN
Singapore	CPF rates rise for employees aged above 55 to 60 (to 35.5%) and above 60 to 65 (to 26%)	1 January 2027
Singapore	Ordinary Wage ceiling *holds* at S$8,000 (no step, despite three consecutive years of increases)	All year
Singapore	Form IR8S remains discontinued	All year
Malaysia	EPF for non-Malaysian citizen employees at 2% + 2%, in force throughout	All year
Malaysia	LINDUNG 24 Jam at 0.75%, employee-borne, remitted with SOCSO	All year
Thailand	SSF wage base holds at THB 17,500 (the 2026–2028 step)	All year
Hong Kong	MPF offset abolition continues to apply to post-1 May 2025 service	All year
Philippines	SSS remains at 15%. The step-up schedule is complete	All year

Open questions: check before your first run

MARKET	WHAT TO CONFIRM, AND WHAT TURNS ON IT
Thailand	Whether the 8-day electronic filing extension still applies. If it lapses, PND 1 reverts from the 15th to the 7th.
Philippines	PhilHealth premium rate, floor and ceiling for 2027. The published schedule ends at 2025.
Indonesia	The JP pension wage ceiling for 2027. It is re-set annually, normally announced around March.
Indonesia	The THR deadline, which moves with the lunar calendar and comes from the year's holiday decree and ministerial circular.
Malaysia	LINDUNG 24 Jam status for local employees. PERKESO's own documents describe it differently.
Hong Kong	Any minimum wage revision effective 1 May 2027, now an annual review, and the 2027 holiday list, which moves MPF contribution days.
Cambodia	Whether the NSSF pension rate steps from 4% to 8%, and the status of seniority back-pay. Both may fall inside 2027.

HOW TO CHECK ANY PAYROLL VENDOR, INCLUDING US

IRAS publishes the list of payroll software vendors supporting the Auto-Inclusion Scheme, updated each year. It is public, searchable and takes two minutes. IRAS is explicit that listing is not an endorsement. But a vendor that is *absent* from it cannot file your employment income records directly, whatever the sales deck says.

WRITTEN BY

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CMO at HReasily, which runs payroll, leave, claims and attendance for small and mid-sized businesses across Singapore, Malaysia, Indonesia, Thailand, Hong Kong, the Philippines and Cambodia.

This calendar is general information about employer payroll obligations and is not legal or tax advice. Deadlines, rates and ceilings change, sometimes at short notice and sometimes retrospectively. Verify anything you are relying on with the relevant authority before acting. All figures verified against the sources named in each section on 12 September 2026. Published by HReasily.