Year-End Expatriate Payroll Readiness Checklist

Nine review points for HR directors and finance controllers at PT PMA companies with foreign employees, ahead of the December payroll run and the January deadlines that follow it.

Who it is for
HR and finance teams that hold expatriate permits, contracts and payslips in separate files.

How to use it
Work through each point per expatriate. Tick it only when HR and finance records agree.

When to use it
November, before the December run. Repeat before each RPTKA or KITAS renewal.

1. Permits and position

RPTKA · KITAS · OSS

- [ ] **Do each expatriate's job title and salary in payroll still match the approved RPTKA and the current contract?** — HR + FINANCE
  Promotions and restructures often update payroll but not the RPTKA. Inspectors compare the two.
- [ ] **Do the company's KBLI codes in OSS still cover every foreign position?** — HR + LEGAL
  A position outside the registered business classification can stall the RPTKA.
- [ ] **Do any stay permits or RPTKA terms expire between January and March?** — HR
  RPTKA extensions should be filed at least 30 days before expiry, and Immigration works from the ratified RPTKA.

2. Tax residency and PPh 21

183 DAYS · TER · DECEMBER

- [ ] **Which expatriates passed, or will pass, the 183-day mark this tax year, and was their residency treatment reviewed?** — FINANCE + TAX
  Status can switch from PPh 26 to PPh 21 during the year. Each switch needs its own review.
- [ ] **How will the December recalculation be explained to expatriates whose monthly deductions looked modest? Has a November projection been shared?** — PAYROLL + HR
  TER applies January to November. December recalculates the full year at Article 17 rates, so the last payslip can show a much larger deduction.

3. Offshore pay

SHADOW PAYROLL · RECHARGES

- [ ] **Are offshore payments, recharges and allowances recorded in an explainable way, with transfer pricing support for recharges?** — FINANCE + TAX
  Salary paid abroad for work in Indonesia stays part of the tax analysis, and recharges between affiliates follow the arm's length principle.

4. Social security and levies

BPJS · DKPTKA

- [ ] **Which foreign employees are enrolled with BPJS, and are assignments shorter than six months covered by insurance?** HR
  Foreign workers employed for more than six months must join the national social security program. Unregistered workers can pause RPTKA processing.

- [ ] **Are DKPTKA payments current for every approved position?** FINANCE
  The foreign worker compensation fund is charged per position, per person, per month.

5. Coretax and January slips

BPA1 · CORETAX ACCOUNTS

- [ ] **Have Coretax accounts been activated so annual withholding slips reach every employee by the end of January?** PAYROLL
  Slips issued in Coretax count as delivered only to employees with an active account.

Key dates for the 2026 tax year

When	What happens	Who acts
November 2026	Share an indicative annual PPh 21 projection with each expatriate. Run this checklist.	Payroll, HR
December 2026 payroll	Final tax period. TER stops and the full-year tax is recalculated at Article 17 progressive rates.	Payroll
15 January 2027	Deposit the December PPh 21 withheld.	Finance
20 January 2027	File the December monthly PPh 21/26 return in Coretax.	Finance
31 January 2027	Annual withholding slips (BPA1) issued to full-year employees.	Payroll
30 days before expiry	File RPTKA extensions for permits expiring in early 2027.	HR
Mid-year leavers	The last month worked becomes the final tax period, with the same recalculation.	Payroll

Deadlines falling on a weekend or public holiday move to the next working day. Confirm current rules with a qualified adviser for each case.

Some boxes still unticked?

Business Hub Asia can review where RPTKA, immigration, PPh 21, BPJS and offshore pay records stand today, and which support fits: Payroll Outsourcing, Accounting & Tax, Employer of Record or Company Registration.

When requesting a review, mention the number of expatriates, the nearest RPTKA or KITAS expiry, where salaries are paid from, entity status and the services of interest.

Request a review at businesshubasia.com

General information as of November 2026, not legal or tax advice for a specific case. Regulations referenced include PP No. 34 Tahun 2021, Permenaker No. 8 Tahun 2021, PMK No. 168/PMK.03/2023 and DJP Regulation PER-11/PJ/2025.