

Managing Payroll in India and Japan

— Course Outlines Below —

India and Japan are two Asian countries which could not be more different. India is a nation of 1.2 billion inhabitants and an economy growing at 8% annually. With English as one of the official languages, payroll operations in India should be a more straightforward prospect than in other countries in the region. However, the use of English does not lessen the fact that India has 28 states and seven union territories and each state can determine its own official language. Japan by contrast is one of the leading developed nations of the world, with employee income taxation and multiple social insurance regimes along with language and money movement challenges to match.

Whether you are planning to run payroll in-house or use an payroll outsource partner, this course will provide you with the knowledge you need to successfully process a payroll in either country. Getting employment and payroll regulations wrong will cost your company much in terms of compliance penalties, reputation risk, and time to correct the issue. Your company is responsible for following local country rules and payroll requirements to allow for effective management of the payroll function.

Japan

- National Tax Agency set-up
- Residency rules for expatriates
- UK/Japan Double Taxation Agreement
- Business registration
- Calculating tax withholding
- BIK valuation
- Tax-free allowances
- Employee income deductions
- Tax rates
- Using tax tables
- Pay over and reporting to National Tax Agency
- Year-end reporting
- The four insurance systems
- Workers accident compensation
- Employment insurance
- Health and nursing care insurance
- Pension insurance
- Impact of UK/Japan double contribution convention
- Employment law
- Working time
- Overtime rates
- Paid holidays
- Sick and maternity leave

India

- Business customs and etiquette
- Tax Deducted at Source Scheme
- Permanent Account and Tax Deduction and Collection numbers
- Tax rates for men and women
- Calculation of Tax Deducted at Source
- Tax-free benefits and expenses
- Anonymous persons procedure
- Mid-year changes
- Perquisites (benefits in kind)
- Deductions from taxable income
- Form 24Q
- Year-end – forms 27A, 16 and 12BA
- US/India – use of Double Taxation Agreement for short-term visitors
- Employee Provident Fund
- Employee Provident Fund Organization reporting/payment obligations
- Alternatives to Employee Provident Fund
- India Payment of Wages Act