



GRA

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GHANA EMPLOYEE TAXES & PENSIONS YEAR END CHECKLIST





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Before closing your financial books for the year, ensure that all required returns have been filed and all taxes due have been paid. Doing so can help you avoid significant penalties.

We've created this checklist to help you confirm your compliance and minimize the risk of unnecessary penalties.

New hires during the year

OBLIGATION	YES	NO
Did your company recruit new employees this year?		
Have you completed and filed the "New Engaged Form"?		
Do all your employees have a Taxpayer Identification Number (TIN)?		
Do they have Social Security Numbers?		
Do they have Ghana Card Numbers?		
Do you have employees who do not have TIN or Social Security numbers?		

How did you handle payments to them? Note that you may have exposure to taxes, pension contributions, and penalties. Ensure you take steps to resolve this before you close your books.

Leavers/ Terminations

OBLIGATION	YES	NO
Did any employee leave during the year?		
Have you completed and filed the "Disengagement Form" for the year with GRA?		

If you have not filed the disengagement form, do so before you close the books.

Employee tax relief claims during the year

OBLIGATION	YES	NO
Have the employees renewed their tax relief cards (if any)?		
Do you have copies of tax relief cards for employees claiming a tax relief?		
Did you apply the correct tax relief amounts in calculating the payroll		

These reliefs granted by GRA are renewable every year, hence, employees can only access these reliefs if they have filed or renewed the relief cards.



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Have you filed the following monthly returns throughout the year?

Have you filed these returns for each of the 12 months of the year?	YES	NO
PAYE returns?		
Tier 1 returns		
Tier 2 returns		
Tier 3 returns		
Have you paid the amounts due for each of the 12 months?		
Did you object to any penalties raised by the authorities during the year?		
Have you resolved the objections and paid any penalties agreed?		

If you answered “No” to any of the above, ensure you file the return and make payments as soon as possible to avoid any penalties.

Employee-related annual tax returns.

Have you filed the following?	YES	NO
Annual PAYE Deduction Return Schedule (DT 0108)		
Employee’s Annual Tax Deduction Schedule (DT 0108a)		
Annual Employees’ Information Schedule (DT 0108b)		

The deadline for filing these returns is 30th April.