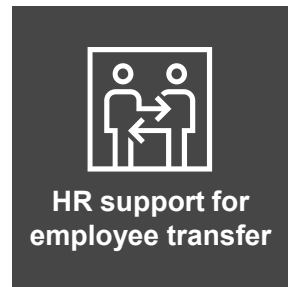


Payroll and social and labour insurance consulting services

Our payroll and social security professionals provide detailed support services for your business operations

At PwC Outsourcing Services LLC, we offer consulting and support services based on our experience as a payroll and social insurance service provider. Our consulting services include payroll, withholding tax and social security compliance checks.



We provide our support and services by speaking with you and analysing your data to identify issues and potential risks. Here are some examples of the services we provide:

- Payroll health check – are your payroll and social security operations compliant with the local laws and regulations?
- Evaluation of the deliverables provided by other payroll vendors
- Advice on process improvement and system implementation for payroll, year-end tax adjustment, and social and labour insurance operations
- Training on payroll and social and labour insurance operations in Japan and preparation of manuals (in Japanese, English, Chinese and Korean)
- Support for transitions of payroll vendors
- Advice on tax matters related to payroll, bonuses and other remuneration
- Support for social insurance procedures related to employee transfers accompanying company establishment or merger
- Evaluation of and advice for improving your company's rules of employment – are they compliant with Japan's labour laws?
- Advice on procedures related to withholding tax and social insurance (including response to new regulations related to working from home and COVID-19 or existing employee benefits)

Note: For social and labour insurance matters, we provide one-stop services in cooperation with PwC Labor and Social Security Attorney Corporation.

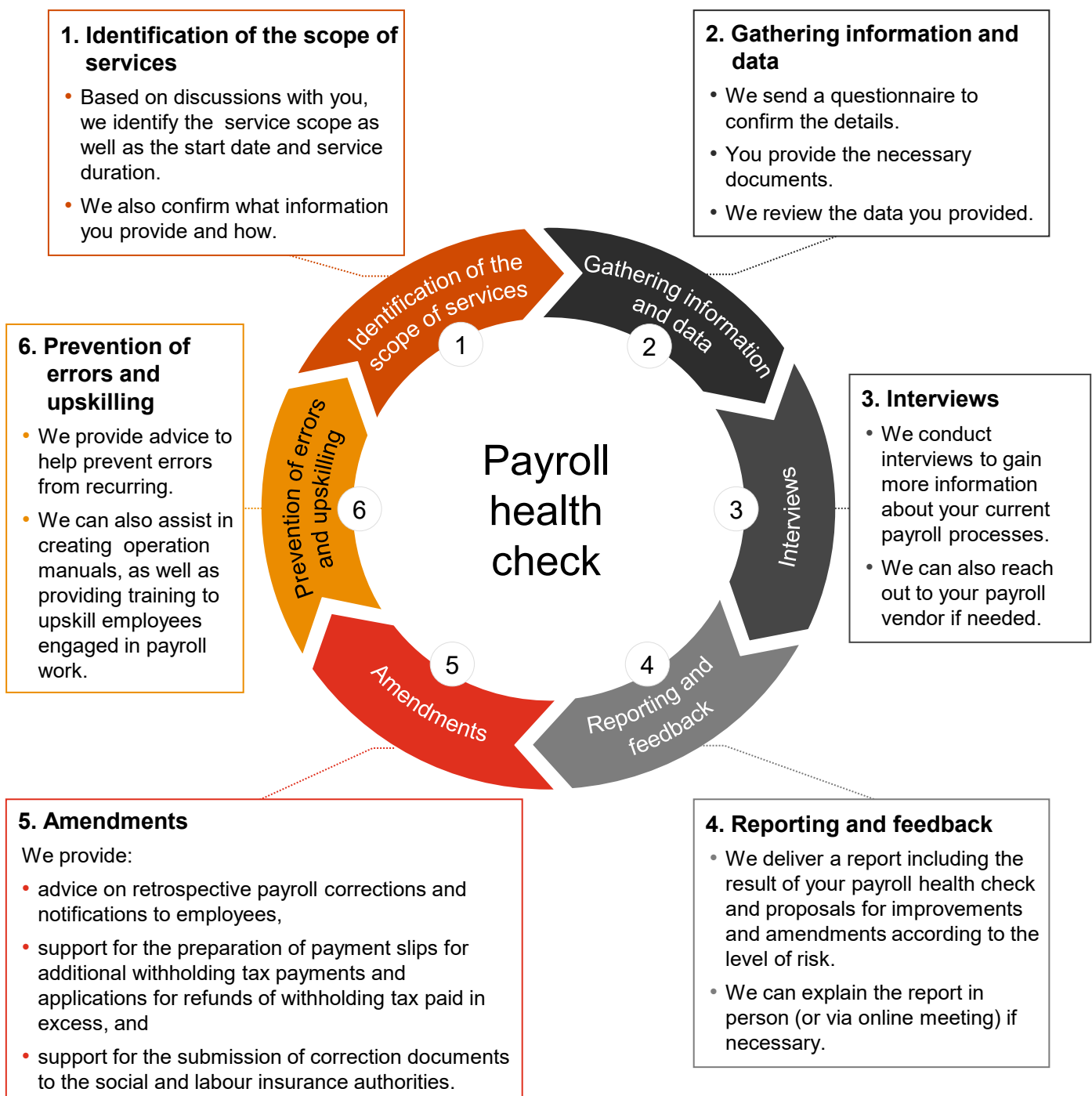
Support for foreign corporations starting businesses in Japan

Setting up operations in Japan requires a lot of knowledge and work, such as filing various reports with the tax offices, enrolling in the social and labour insurance systems, and opening bank accounts. We can provide detailed support for companies who are planning to start businesses in Japan.

We assess whether your payroll, social and labour insurance operations are processed in accordance with the relevant laws and regulations.

Payroll health check - Examples

- Are your in-house payroll, year-end adjustment, and social and labour insurance procedures correctly performed?
- Are your payroll vendor's deliverables accurate? Do they handle withholding income tax correctly in accordance with laws and regulations?
- Are payroll procedures accurately performed when there is a change in an employee's residential status (non-resident tax calculations)?
- Are your tax assessments for benefits (including in-kind) and employee expense reimbursements correct?
- Is statutory annual paid leave granted? Is overtime pay in accordance with labour laws?
- Do you perform proper tax treatment in accordance with the new regulations related to working from home and COVID-19?





Compliance

Case 1

Are our payroll, social security and tax calculations compliant with the relevant laws and regulations?
Is our payroll vendor processing our payroll correctly?

How PwC can help

We check the accuracy of calculations of withholding income tax on payroll and overtime pay in accordance with the law. We also check whether your year-end adjustment documents and social insurance procedures are correctly handled. In addition, we prepare tax documents for amendments if needed, and give advice to help prevent errors from recurring.



Employee transfer

Case 2

We have transferred some of our employees due to a company spin-off. What actions do we need to take for payroll and social security?
We would also like to enroll in a health insurance association.

How PwC can help

We provide assistance for payroll matters and year-end adjustments related to employee transfers. We have extensive experience in handling transitions between health insurance associations.



HR services

Case 3

We have high turnover among our payroll staff but have no manuals to facilitate the handing over of work to new staff.
We want to provide training for our staff members.

How PwC can help

We provide training for your payroll staff both inside and outside Japan. We also assist in creating manuals to upskill your employees as well as improving your payroll software.

Contact us

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About PwC Outsourcing Services LLC

PwC Outsourcing Services LLC offers a one-stop experience for a variety of outsourcing services including accounting, payroll, and social security related work, in collaboration with PwC Tax Japan and PwC Labor and Social Security Attorney Corporation.

About the PwC Japan Group

The PwC Japan Group is a collective name for the member firms of the PwC global network in Japan and their affiliates (including PwC Outsourcing Services LLC). Each firm within the PwC Japan Group conducts its business as a separate, independent business entity.

In response to our clients' increasingly complex and diverse corporate management issues, the PwC Japan Group has put in place a system that consolidates our knowledge in the fields of auditing and assurance, consulting, deal advisory, tax and legal services, and encourages organic collaboration among our professionals in each field.