FREE CHECKLIST

Payroll Checklist

Run payroll the same, careful way every month — from employee records through to the payslip and the accounting entry.

BEFORE PROCESSING

- [ ] Confirm employee records are current — new hires, exits, and any salary or allowance changes this month.
- [ ] Confirm attendance, overtime or commission figures have been signed off by a manager.
- [ ] Confirm you're using the current NAPSA, NHIMA and PAYE rates — check napsa.co.zm, nhima.co.zm and ZRA before assuming last month's rates still apply.

PROCESSING PAYROLL

- [ ] Calculate gross pay, statutory deductions and net pay for every employee.
- [ ] Record any loans, salary advances or one-off deductions against the right employee.
- [ ] Have a second person review the full payroll before anyone is paid.
  The person who prepares payroll should never be the only person who checks it.

PAYING EMPLOYEES

- [ ] Pay employees only after the review sign-off is complete.
- [ ] Generate and issue a payslip to every employee, every month, without exception.

AFTER PAYDAY

- [ ] Post the payroll entries into your accounting records the same month.
- [ ] File statutory contributions (NAPSA, NHIMA, PAYE) by their deadlines.
- [ ] Keep signed proof of the payroll review and the payment run on file.

The free Payroll Processing Template and Payslip Generator on the Resources page can carry the calculation and payslip steps above.