

Monthly and Annual Income Tax Withholding Statements

Employer – Obligations and New Deadlines

The Tax Department once again informs employers about their obligations regarding the submission of **Monthly** and **Annual** Tax Withholding and Employer Contributions Declarations and the new deadlines for the submission of said Declarations.

ONLY employers who, on a monthly basis , **withhold and**

pay to the Tax Department, Income Tax, and/or General Health Insurance contribution, and/or employer contribution to the General Health Insurance Scheme. It is clarified that in order to be able to payment of withholdings to the Tax Department must be preceded by submission of the monthly statement, based on which the debts are created by the TFA. It is recommended that the monthly statements include the persons for which are not withheld, otherwise these people would have to be included, with the income for the year, in the last monthly tax return December.

Obligation to submit an Annual Declaration and at least one (1) Monthly

Employers have a **Tax Withholding and Contributions Statement**

who have employees and/or officials (Directors/Secretaries) with salaries **WITHOUT deductions payable to the Tax Department**

(Income Tax, and/or GHS contribution, and/or employer contribution to GHS).

Those who have received notifications related to the above issue and have not obligation to submit these Declarations, please refer to them
We apologize for any notifications that have been sent to individuals.
who have no obligation.

To further facilitate Employers' compliance, the possibility of submitting Employer Tax and Contribution Withholding Statements and paying taxes and contributions corresponding to them is provided, as follows:

- **Monthly** Tax Withholding and Employer Contributions Declarations **for July 2025-December 2025 until March 31, 2026**
- **Annual** Tax Withholding and Employer Contributions Declaration **for the year 2025 until May 31 , 2026**

It is noted that the deadline for submitting the Annual Return is Withholding Tax and Employer Contributions **for the year 2024 remains the March 31, 2026.**