Payroll Process
HRIS Data
Compliance
Reporting

Sample data for portfolio demonstration

HR Operations & Payroll System Portfolio

Payroll Process | HRIS Data | Compliance | Reporting
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Payroll Monthly Cycle

A practical end-to-end process map showing inputs, checks, approval points, and outputs.

01 Owner: HR Operations

Collect payroll inputs

New joiner, resignation, transfer, salary adjustment, allowance, unpaid leave, OT and bank data changes.

02 Control: Exception list

Validate attendance & leave

Compare attendance, leave approval, late/absence record, OT approval and supporting documents.

03 Output: Payroll register

Calculate payroll components

Prorated salary, OT, allowance, deduction, SSO, WHT and other payroll items.

04 Control: Approval log

Review & approval

HR first check, Finance cross-check, Management approval before payroll lock.

05 Output: Net pay file

Payment & payslip

Prepare bank payment file, payment summary, payslip distribution and accounting journal support.

06 Output: Filing evidence

Statutory filing & report

Prepare SSO, PND1 support and monthly payroll/HR dashboard for management.

Suggested monthly cut-off calendar

D-7	**Employee movement cut-off**	HRIS master data updated
D-5	**Attendance / leave validation**	Exception list closed
D-3	**Payroll calculation**	Draft payroll register
D-2	**Finance & management approval**	Payroll locked
D-1	**Bank payment file**	Payment released
D+1 to D+15	**Filing support & reporting**	SSO / PND1 evidence stored

Payroll control points

- No payment without bank account, tax ID, employment status and salary approval.
- Separate maker/checker/approver roles to reduce fraud and human error.
- Payroll variance review: compare current month vs previous month by employee and department.
- Maintain evidence folder: attendance export, approval email, bank file, filing receipts.

Payroll Register & Calculation Review (Sample)

Mock payroll register designed to demonstrate calculation logic, review status and error prevention.

Sample assumptions

Period: January 2026 | Payroll basis: 30-day | Currency: THB | SSO sample: 5% capped at THB 17,500 / max THB 875 | WHT values are estimated monthly outputs from annualized PIT module.

Emp ID	Dept	Base Salary	Paid Days	Prorated Salary	OT + Allowance	Unpaid Ded.	Gross Pay	SSO	WHT	Net Pay	Status
EMP-001	Ops	45,000.00	30	45,000.00	2,500.00	0.00	47,500.00	875.00	1,454.17	45,170.83	Ready
EMP-002	Sales	32,000.00	30	32,000.00	2,700.00	0.00	34,700.00	875.00	399.58	33,425.42	Ready
EMP-003	MKT	38,000.00	30	38,000.00	2,000.00	0.00	40,000.00	875.00	704.17	38,420.83	Ready
EMP-004	Admin	28,000.00	17	15,866.67	1,000.00	0.00	16,866.67	843.33	0.00	16,023.34	Ready
EMP-005	Finance	52,000.00	30	52,000.00	0.00	1,800.00	50,200.00	875.00	1,724.17	47,600.83	Need Review
EMP-006	Tech	60,000.00	30	60,000.00	3,200.00	0.00	63,200.00	875.00	3,390.42	58,934.58	Ready
EMP-007	Ops	26,000.00	25	21,666.67	800.00	1,200.00	21,266.67	875.00	0.00	20,391.67	Need Review
EMP-008	HR	30,000.00	30	30,000.00	1,000.00	0.00	31,000.00	875.00	214.58	29,910.42	Ready

Formula logic shown in the template

- Prorated Salary = Base Salary / Working Days x Paid Days
- Gross Pay = Prorated Salary + OT + Allowance - Unpaid Deduction
- SSO Employee = MIN(SSO Eligible wage, 17,500) x 5%
- WHT = Estimated monthly WHT from annualized PIT module
- Net Pay = Gross Pay - SSO – WHT (PND.1)

Payroll summary output

Gross Pay	Employee SSO	WHT	Net Pay
304,733.34	6,968.33	7,887.09	289,877.92

Control flag: 2 employees requires review before payroll lock.

HRIS / Employee Database (Sample)

Mock employee master data structure for payroll accuracy, reporting, onboarding, and compliance tracking.

Identity

Employee ID, legal name, tax info, contact, emergency contact

Job Info

Department, position, manager, employment type, start date, status

Compensation

Base salary, allowance eligibility, effective date

Payroll

Bank status, tax ID status, SSO status, payroll eligibility

Documents

Contract, ID copy, work permit if applicable, PDPA consent, policy acknowledgement

Emp ID	Employee	Dept	Position	Status	Start Date	SSO	Tax ID	Bank info	Docs Status	Payroll
EMP-001	Employee A	Ops	Operations Lead	Active	2024-06-03	Active	Complete	Complete	Complete	Ready
EMP-002	Employee B	Sales	Sales Executive	Active	2025-01-15	Active	Complete	Complete	Complete	Ready
EMP-003	Employee C	MKT	Content Specialist	Active	2025-07-01	Active	Complete	Complete	Complete	Ready
EMP-004	Employee D	Admin	Admin Officer	Active	2026-01-13	Pending	Complete	Complete	Pending	Review
EMP-005	Employee E	Finance	Finance Supervisor	Active	2023-11-20	Active	Complete	Complete	Complete	Ready
EMP-006	Employee F	Tech	System Analyst	Active	2024-02-05	Active	Complete	Complete	Complete	Ready
EMP-007	Employee G	Ops	Operations Officer	Active	2025-08-18	Active	Pending	Complete	Complete	Review
EMP-008	Employee H	HR	HR Coordinator	Active	2025-10-02	Active	Complete	Complete	Complete	Ready

Data quality rules for Payroll & HRIS

- Employee ID must be unique and never reused.
- Salary and bank changes require approval evidence and audit log.
- Payroll status becomes Ready only when Bank, Tax ID, SSO, and Docs are complete.
- Monthly HRIS audit compares active employee list vs payroll register.

HRIS workflow impact

Reduce manual follow-ups	single source of truth for payroll readiness
Improve audit readiness	approved data changes and evidence folder
Support management reporting	clean headcount, movement and cost data

HR & Payroll Dashboard (Sample)

A management view for headcount movement, payroll cost, readiness, and monthly control risks.

ACTIVE HEADCOUNT	GROSS PAYROLL COST	PAYROLL READINESS	NEW JOINERS	RESIGNATIONS
28	**THB 976.8K**	**93%**	**4**	**2**
+2 vs previous month	+4.1% MoM	2 records need checking	1 onboarding pending	-2 vs previous month

Headcount by department

Operations	10
Sales	5
Marketing	4
HR/Admin	4
Finance	3
Technology	2

Payroll cost by department

Operations	320,000
Sales	185,000
Marketing	150,000
HR/Admin	136,000
Finance	110,000
Technology	75,820

Management insight summary

- Payroll cost increased mainly from 4 new joiners and confirmed OT in Operations.
- Two employee records require review before payroll lock: one SSO status and one tax ID status.
- Operations represents the largest headcount and cost center; monitor OT trend next month.

Dashboard output fields

Employee movement	new joiner, resignation, internal transfer, probation status
Payroll control	gross cost, net pay, SSO, WHT, variance, approval status
Readiness	missing bank, missing tax ID, incomplete onboarding docs
Evidence	payroll register, approval log, bank file, filing receipt

Compliance & Document Control

A monthly checklist to keep payroll, statutory filing, employee files, and approval evidence organized.

Area	Document / Task	Frequency	Owner	Evidence / Output	Status
Payroll	Payroll register and variance review	Monthly	HR Ops	Approved payroll summary	Done
Payment	Bank payment file and approval	Monthly	Finance	Payment file + approval log	Done
Payslip	Payslip distribution	Monthly	HR Ops	Payslip delivery record	Done
SSO	Employee and employer contribution file	Monthly	HR / Finance	SSO support file + receipt	In Progress
Tax	PND1 withholding tax support	Monthly	Accounting Dept.	PND1 support + filing receipt	Awaiting Input
Onboarding	Contract, ID, bank, tax, SSO registration	Upon joining	HR Ops	Employee file checklist	Need Review
Offboarding	Final pay, resignation documents, asset return	Upon exit	HR / Finance	Offboarding checklist	Done
HRIS	Employee master data audit before payroll lock	Monthly	Payroll & HRIS	Audit log + exception list	Done

Document folder structure

- F 01 Payroll Register / 02 Attendance Export / 03 Approval Evidence
- F 04 Bank Payment File / 05 Payslip Record / 06 SSO Support
- F 07 PND1 Support / 08 Employee Files / 09 Audit Logs

Data Access & Audit Controls

- Restrict HRIS and payroll access by role only authorized HR, Finance and approvers can view or update sensitive data.
- Require approval evidence before salary, bank account, tax ID, employment status or payroll eligibility changes are applied.
- Maintain audit logs and monthly reconciliation between HRIS master data, payroll register, bank payment file, and statutory filing evidence.