

Sri Lanka payslip checking checklist

Use this sheet to reproduce the monthly calculation and separately verify that statutory deductions and employer contributions were remitted.

1. Reconcile the calculation

DONE	CHECK	EVIDENCE / AMOUNT
☐	Employer, employee and pay period are correct	
☐	All earnings lines add to gross earnings	Gross: LKR
☐	APIT / PAYE matches taxable employment income	APIT: LKR
☐	Employee EPF matches 8% of the stated eligible base	Base: LKR
☐	Every other deduction has a clear basis	Other: LKR
☐	Calculated net equals stated net pay	Net: LKR
☐	Bank credit equals net pay	Credit: LKR

Net pay = gross earnings - APIT - employee EPF - stamp duty - other employee deductions

2. Verify outside the payslip

- Check EPF contribution history or member balance.
- Check ETF member balance.
- Obtain the employer-issued annual APIT T-10 certificate.
- Confirm employer EPF number and employee member number.

3. Question these red flags

- ETF reduces employee net pay.
- Gross or net arithmetic does not reconcile.
- EPF base cannot be explained.
- Unlabelled or unexpected deductions appear.
- Official balances omit contributions shown on payslips.

4. Record a discrepancy

MONTH		EMPLOYER EPF NO.	
PAYSLIP AMOUNT		OFFICIAL RECORD	
PAYROLL RESPONSE			
NEXT ACTION			

Full guide and live calculator: <https://mypayslip.lk/how-to-read-payslip/> · EPF and ETF use statutory eligible-total-earnings definitions. A payslip line is not independent proof of remittance. Estimate and checking aid only; confirm exceptional cases with payroll or the responsible authority.