# **TIMES** SOFTWARE EPAYROLL YEAREND WORKSHOP ESSENTIAL GUIDE SINGAPORE 2024/2025



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# Workshop Overview

### **1. Bonus Processing**

- There are **two types** of Bonus Processing.
- Bonus can be processed during year end **2024** or early **2025**.

#### 2. Initialize of New Year

- This is a **compulsory** step for E-Module (Leave, Timesheet) users, which creates a new payroll calendar for the New Year.
- Without running this step, users will not be able to apply leave or plan duty roster in advance or process 2025 payroll.

#### 3. IRAS Year of Assessment (YA) 2025

- A separate application to generate income tax data for <u>payroll</u> and <u>non-payroll</u> related items.
- Two types of submission.
  - E-Submission or Manual Submission.



# 1. Year End Setup Procedure



Processing of Bonus/AWS in Year 2024





Initialize New Year and Leave Carry Forward





Processing of Previous Year Bonus in Year 2025



# 1.1 Process Bonus in Year 2024

This section will guide users on how to process bonus in year 2024.

## A) Steps to Process Bonus

- **1.** Go to **Process Payroll**  $\rightarrow$  **Bonus Record** and you will see screen below.
- 2. The bonus record page will be prompted.

Bonus Parameter Group Individu	al Update Bonus Factor
Bonus Code: Bonus Method	BONU     Bonus Report Order By       By Calendar     COMPANY+DEPARTMENT+NAME
Cut Off Bonus (Mth/Period) Bonus Factor Bonus Payment by	12       2024         1       default Bonus Factor From Update Employee if '0' bonus factor entered         New Base Salary       Vinion Setting
Bonus Amount Include NPVP/Svc Pt Paid Pay Cycle	NOT APPLICABLE     Contribute UNION?       Bonus Period     Rounding Formula
Bonus Calculation By Service Month Cut Off Day Contribute Community Funds?	Service Month        15        Yes     '0' No Cut off day apply. '31' must work for full complete month
Process Batch Group:	DEFAULT V
Leave Exclude NPL       >=         Exclude Sick Leave       >=         Exclude Annual Leave       >=         Exclude Absent Leave       >=         Exclude Hospitalization Leave       >=	Days         Days         Exclude Bonus Condition         Exclude unconfirmed staff ?         Exclude Employee Hired After         Exclude Employee Resigned After         Exclude Zero Bonus Amount
	STOP CLEAR RECORD TRIAL RUN PROCESS



#### 3. Select Bonus Code.

Bonus Code:



Users are strongly encouraged to use the code that starts with **BONU**. For example, **BONU**, **BONUS**, **BONUAWS**, this way our software will be able to separate bonus amount from the allowance's figures in the Payroll Report.

Please DO NOT use **BONUSP** as it's a reserved code for 2024 Bonus paid in **2025**.

DE		DESCRIPTION			CPF	FREQUENCY	UNIT		RATE		AMOUNT
ASIC	3	BASIC SALARY			0	21.00					2,000.00
DNU	9	BONUS *			A						2,000.00
ARBONU	2	VARIABLE BONUS			A		-				500.00
Ba	asic	NPI	OT	Shift	Rest	Day A	llowances	GrossWa		Deductions	Fe'CPF
00	1910		01	Onint	T COL I	Day r	liowa ices	01033478	age L	Deductions	LUOII
NonCPF(A	llw)	CPF Wage	CDAC	SINDA	MO	SQ	EUCF	Bor	nus	NSP	FWL
NonCPF(A	NONE	CPF Wage	CDAC	SINDA	MO	OSQ	EUCF	Bor	nus	NSP	FWL
NonCPF(A CATEGORY Employee : 2.000	NONE (C	CPF Wage E(NONE) CY2) CY TEST2 0.00	CDAC 0.00	SINDA	MO	0SQ	EUCF 500.00	Bor 4.500	nus	0.00	FWL

Picture above shows a part of payroll report



#### 4. Select Bonus Method.

Bonus Method	✓
Option	Description
By Calendar	Based on Calendar Year (Jan 2024 to Dec 2024).
By Pay Period	Based on pay period settings (i.e. 21 <sup>st</sup> Dec 2023 to 20 <sup>th</sup> Dec 2024).
By Calendar Periodical	Based on company financial period (i.e. July 2023 to June 2024).

BY CALENDAR	BY PAY PERIOD	BY CALENDAR PERIODICAL
Period 1 01/01/2024 31/01/2024	Period 1 21/12/2023 20/01/2024	Period 1 01/07/2023 31/07/2023
Period 2 01/02/2024 28/02/2024	Period 2 21/01/2024 20/02/2024	Period 2 01/08/2023 31/08/2023
Period 3 01/03/2024 31/03/2024	Period 3 21/02/2024 20/03/2024	Period 3 01/09/2023 30/09/2023
Period 4 01/04/2024 30/04/2024	Period 4 21/03/2024 20/04/2024	Period 4 01/10/2023 31/10/2023
Period 5 01/05/2024 31/05/2024	Period 5 21/04/2024 20/05/2024	Period 5 01/11/2023 30/11/2023
Period 6 01/06/2024 30/06/2024	Period 6 21/05/2024 20/06/2024	Period 6 01/12/2023 31/12/2023
Period 7 01/07/2024 31/07/2024	Period 7 21/06/2024 20/07/2024	Period 7 01/01/2024 31/01/2024
Period 8 01/08/2024 31/08/2024	Period 8 21/07/2024 20/08/2024	Period 8 01/02/2024 28/02/2024
Period 9 01/09/2024 30/09/2024	Period 9 21/08/2024 20/09/2024	Period 9 01/03/2024 31/03/2024
Period 10 01/10/2024 31/10/2024	Period 10 21/09/2024 20/10/2024	Period 10 01/04/2024 30/04/2024
Period 11 01/11/2024 30/11/2024	Period 11 21/10/2024 20/11/2024	Period 11 01/05/2024 31/05/2024
Period 12 01/12/2024 31/12/2024	Period 12 21/11/2024 20/12/2024	Period 12 01/06/2024 30/06/2024

Table above shows monthly cut-off date based on different bonus method.

#### 5. Select Cut Off Bonus (Mth / Period)

Cut Off Bonus (Mth/Period)

- This is to determine the cut off period of bonus computation.
  - For example, if your company's bonus follows the **calendar year**, your bonus **cut off will be in December**. This means that the bonus will be calculated up to the month of December.



#### 6. Enter Bonus Factor

Bonus Factor	

- This is to define the multiplying factor for bonus computation.
- If the "Bonus Factor" is set to 0, value specified in the "EMS -> Pay Items -> E-Payroll-> Bonus

Factor" value will be used instead. (As shown in screenshot below)

Mid Mth Pay	Semi-Month?	0 %/	0.00
Bonus Factor	1.5		
Daily Rate Formula	Working Days/Mth [	01]	

Picture above shows a section of EMS -> Pay Items -> E-Payroll record

#### **Update Bonus Factor**

This section allows user to update the employee's bonus factor in one single window. This is interlinked with **EMS -> Pay Items -> E-Payroll-> Bonus Factor** field, changes made will be updated automatically.

Bonus Parameter	Group	Individual	Update Bonus Facto					
					Search: EMP NO			
Emp No				Employee		Bonus Factor		
EMPA	AHM	AD RAHIM BIN	AHMAD JUMAT		1	.000000	· ·	
ЕМРВ	JEN	NY LOH SIEW L	IAN		1	.200000		
EMPC	KATRINA A/P SHUMIGARUM					1.200000		
EMPD	TONY STARK RICH					0.500000		
EMPE	EMI	LY PARIS			1	.250000		
							*	
GENERATE RECOR	D	CLEAR R	ECORD		Total count: 5 record(s)	🗲 🧲 Page 1	🕶 of 1 🔁 🛃	

#### Step to use

- I. Click on **GENERATE RECORD** button.
- II. Key in bonus factor.
- III. Click 🔲 button.



#### **Process Bonus by Individual**

This section shows how to execute the Bonus Run by individual.

1. Click on **Individual** tab, and you will see the below.

Bonus Parameter	Group	Individual	Update Bonus Factor		
				Retrieve Bonus Factor from ENS ?	Update Bonus Factor to EMS ?
Variable Bonus Code Variable	Bonus 1			Variable Bonus 2	e×.
>>> No Data					<b>^</b>
L					Ψ.
GENERATE RECOR	D	CLEAR RE	CORD	Total count: 0 r	ecord(s) 💽 🗲 Page 🔽 of 0 🎅 🌖

(Optional) If user wish to retrieve the Bonus Factor from employee profile, please √ at the option below.

Detrieve Repus Eactor from EMC 2		_
Retrieve bonus ractor from EMS ?	Retrieve Bonus Factor from EMS ?	



3. The employee list will be reflected for user to fill up the bonus factor or amount. Find the

Field definition below:

Bonus Paramete	r Group	Individual	Update Bonus F	actor						
Marialla Danas G	Retrieve Bonus Factor from EMS ?         Update Bonus Factor to EMS ?									
Variable Bonus Code Setting Variable Bonus 1 Variable Bonus 2										
Emp No		Employee Na	ame	Hours/Days Worked	Bonus Factor	Fix Amount	Variable Bonus 1	Variable Bonus 2		^
ЕМРА	AHMAD RAHIN	I BIN AHMAD J	UMAT	0.00	0.000000	0.00	0.00	0.00	1	
ЕМРВ	JENNY LOH SI	EW LIAN		0.00	0.000000	0.00	0.00	0.00	1	
EMPC	KATRINA A/P SHUMIGARUM		0.00	0.000000	0.00	0.00	0.00	Ē		
EMPD	TONY STARK RICH			0.00	0.000000	0.00	0.00	0.00	Ē	
EMPE	EMILY PARIS			0.00	0.000000	0.00	0.00	0.00	Ē	

Picture above shows individual bonus listing.

Field	Description
Bonus Factor	Set bonus factor based on employee. <b>Do not use together with Fix</b> Amount.
Fix Amount	Set individual fix amount. Do not use together with Bonus Factor.
Variable Bonus 1 / 2	Can be used together with either bonus factor or fix amount. Use when paying more than 1 bonus, must set variable bonus code on top. Variable Bonus 1 Variable Bonus 2 For example, AWS paying together with a fixed new year incentive, user may set Variable Bonus 1 to new year incentive code and generate bonus.



#### **Process Bonus by Group**

This section shows how to execute the Bonus Run by Groups.

1. Click on **Group** tab, and you will see the below.

Bonus Parameter Gro	up Individual Update Bo	nus Factor		
Variable Bonus 1	Variable Bonus 2	Group By Category Co	ode 🗸	<b>. x</b>
>>> No Data				
				•
GENERATE RECORD	CLEAR RECORD		Total count: 0 record(s) 💽 Page 🔽 of 0	$\rightarrow$

- 2. Select **Group By** code, options as below, and then click **GENERATE RECORD**.
  - Category Code
  - Appraisal Code
  - Job Grade Code
  - Classification Code

3. The Group listing will be reflected for user to fill up the bonus factor or amount. Find the Field

#### definition below:

Bonus Parameter Group Individual Update Bor	nus Factor									
Variable Bonus 1 Variable Bonus	Variable Bonus 1 Variable Bonus 2 Group By Category Code V									
Description	Hours/Days Worked	Bonus Factor	Fix Amount	Variable Bonus 1	Variable Bonus 2		-			
JUNIOR	0.00	0.000000	0.00	0.00	0.00	Ē				
MGRIAL	0.00	0.000000	0.00	0.00	0.00	Ē				
NONE	0.00	0.000000	0.00	0.00	0.00	Ē				
SENIOR	0.00	0.000000	0.00	0.00	0.00	Ē				
							-			
GENERATE RECORD CLEAR RECORD				Total count: 16	record(s) 💽 🧲 Pi	age 1 🗸 of 2 🔿	$\mathbf{\overline{)}}$			

Picture above shows bonus group based on category code.



Field	Description
Bonus Factor	Set bonus factor by employee. Do not use together with Fix Amount.
Fix Amount	Set a fix amount by employee. Do not use together with Bonus Factor.
Variable Bonus 1 / 2	Can be used together with either bonus factor or fix amount. Use when paying more than 1 bonus, must set variable bonus code on top.          Variable Bonus 1       Variable Bonus 2         For example, AWS paying together with a fixed new year incentive, user may set Variable Bonus 1 to new year incentive code and generate bonus.



- If the **Group** or **Individual** tab is not used, please ensure that the list is empty before performing standard bonus run. Otherwise, setup will supersede the setup on the **Bonus Parameter** tab.
- If fixed amount field is used, please ensure Bonus Calculation By is set to None. Otherwise, system will prorate the fixed amount bonus.



### **COMMONLY MADE MISTAKES**

 Error message below will prompt if both bonus factor and fixed amount field is used at the same time. Please ensure use either Bonus Factor or Fixed Amount only.

Emp No	Employee Name		Hours/Days Worked	Bonus Factor	Fix Amount	Variable Bonus 1	Variable Bonus 2		Î
EMPA A	AHMAD RAHIM BIN AHMAD JUMAT		0.00	1	0	0.00	0.00	Ē	
ЕМРВ Ј	JENNY LOH SIEW LIAN	Wai	Warning X					1	
EMPC F	KATRINA A/P SHUMIGARUM		·······					1	
MPD T	TONY STARK RICH	₽	Either Bonus F	Factor or Fixed .	0.00	Ē			
EMPE E	EMILY PARIS				0.00	Ē			
						ОК			

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7. Select Bonus Payment By, option explanations as follow.

Bor	us Payment by								~	
Op	tion	Descriptio	n							
•	New Base Salary Base Salary New Base Salary	Commonl If run on p	ommonly used option. run on period 202412 rog code prog date pay eff date department company old salary increment ne							
		INCR PROM FSTART	01/01/2024 17/01/2010 01/01/2003	01/01/2024 17/01/2010 01/01/2003	IT IT	HP HP HP	1200.00 10,000 10,000 10,000 Base S	300.00 200.00 0.00 alary Ne	1500.00 12000 10000 10000 Ew Base Salary	
		lf run on p prog cod	period 2025 E prog date	501 Pay eff d/	ATE DEPARTI			INCREMENT	NEW SALARY	
		AINCR INCR	18/01/2025 01/01/2024	18/01/2025 01/01/2024	IT		<b>1500.00</b> 1200.00	<b>500.00</b> 300.00	<b>2000.00</b> 1500.00	
								Ne (La	ew Base Salary ast Year)	
•	Fixed Amount	Used whe	n bonus an ount	nount is fix	ed across t	he boa	ard. User to	o key in bo	onus amount.	
•	New Base Salary + (NWC) Base Salary + (NWC) Base Salary + (NWC) Last Year	NWC = Na commonit	<b>ational Wa</b> g y used.	ge Council	(Union Em	nploye	es), prede	cessor of I	WVC, not	
•	New Base Salary + (Svs pt) Base Salary + (Svs pt) Base Salary + (Svs pt) Last Year	Svs pt = <b>S</b>	ervice Poin	<b>ts</b> . Mostly	used by h	otels b	ut almost	obsolete.		

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•	New Base Salary	Only a	nly applicable if the company uses <b>MVC as recurring allowance</b> .									
	+ (MVC)	E-Payroll SI	atutory Requirement	Allowances/Dedu	ctions Stop Paymer	nt						
•	Base Salary +		> NEW	SAVE	DELETE CANO	EL			Company Select	- TSPL		Query Select - All
	(MVC)	Employee ID / M	ame EMPSSS [LIM M	ENG TIN]			Y	1		Pay Group	STD	Head Count - 79
		Allowance/Ded	uction									
		Code	MVC		-		Effectiv	ve Date				
		Description	Monthly Varia	ble Component			Payme	nt Date				
		Type	AMT	~			Recurr	ing	Times			
		Currency	SINGAPORE	DOLLAR [SGD]		~	End Da	ite				
		Amount		200.00			Total A	mount		0.00		
		Cycle	END 🗸									
		CODE	DESCRIPTION	TYPE	CURRENCY	AMOUNT	EFFECTIVE DATE	PAYMENT DATE	END DATE	RECURRING	TOTAL AMOUNT	CYCLE
		MVC	Monthly Variable Component	۸	SGD	200.00						END
	Average Paid	Annlig	s to Ho	urly/D	aily Rat	od Sta	off annl	icable d	only if	honus	ic givon	
	Average Falu	Applie		urry/D	any nat		iii, appi		Jiny n	Donus	is given	
	Salary	hourly	/dailv ra	ted sta	aff and b	onus a	amount	is prora	ted.			
			,									

#### 8. Select Pay Cycle.

Pay Cycle		~				
Option	Description					

Option	Description
Bonus Period	Select which Pay Cycle to pay out the bonus:
	<ul> <li>Mid-Month Period: The bonus amount will be lumped into the mid-month cycle.</li> </ul>
	<ul> <li>End-Month Period: The bonus amount will be lumped into the end-month cycle.</li> </ul>
	<ul> <li>Seperately: The bonus amount will be seperated and placed into Bonus Cycle.</li> </ul>
	Always select <b>Separately</b> when processing bonus. This will allow the system to differentiate the CPF contributions of the bonus pay cycle from regular pay cycle.



### 9. Select Bonus Calculation By

Bonus Calculation By	~					
Option	Description					
Service Month	Calculate based on actual service month worked, and user required to fill in service month cut off day field. Service Month Cut Off Day 15					
	Example: Hired date: 10/05/2024 Cut Off Bonus: 12 - 2024 Bonus factor: 1 Bonus method: By Calendar Basic Salary: \$2,000 Which period to pay bonus: Bonus Period Service Month Cut Off Day: 15 The bonus will be computed as follows: (8/12) month X \$2,000 = \$\$1,333.33					
Calendar Day	Calculate based on actual calendar days worked.					
	Example: Hired date: 10/05/2024 Bonus factor: 1 Bonus method by: By Calendar Basic Salary: \$2,000 Which period to pay bonus: Bonus Period Cut Off Bonus: 12 – 2024 Exclude NPL= 3 days (Use the "Leave Exclusion" function to further prorate bonus if staff is on NPL for more than or equal to 3 days) The bonus will be computed as follows: Total calendar days = 366 days The bonus will be computed as follows: Actual calendar days: (22+30+31+31+30+31+30+31) - 3= 233 days 232/366 calendar days X \$2000.00= \$\$1273.22					



Working Day	Calculate based on actual working days worked.
	Example:
	Hired date: <b>10/05/2024</b>
	Bonus factor: <b>1</b>
	Bonus method by: Working Days
	Basic Salary: <b>\$2,000</b>
	Which period to pay bonus: Bonus Period
	Cut Off Bonus: <b>12 - 2024</b>
	NPL: 3 days
	The bonus will be computed as follows:
	Total working days for 5 Days/Week in year 2024: 262 days
	Actual working days less NPL days (3)
	16+20+23+22+21+23+21+22 -3= 165 days
	The bonus will be computed as follows:
	165/262 working day X S\$2000.00 = <b>S\$1259.54</b>
None	No proration.

#### **10. Contribute Community Funds**

Contribute Community Funds?	Yes 🗸	·
-----------------------------	-------	---

Option to exclude community fund contribution and contributes in End Month Cycle. Only applicable when Bonus Cycle is **processed before** End Month Cycle.

#### 11. Rounding Method

Rounding Formula	
	~

Select to round bonus amount

- None (Default)
- Round up to Dollar
- Round down to Dollar
- > 0.5 = 1 or 0.5 = 0.5 or < 0.5 = 0</p>
- > 0.5 = 1 or <= 0.5 = 0.5 or 0 = 0</p>



#### 12. Leave Exclusion

Leave Exclusion	
	Days
Exclude NPL	>=
Exclude Sick Leave	>=
Exclude Annual Leave	>=
Exclude Absent Leave	>=
Exclude Hospitalization Leave	>=

If any of the checkbox is  $\checkmark$ , system will prorate the bonus amount according to the leave taken by

the employees.

#### 13. Bonus Exclusion Condition

Exclude Bonus Condition	
Exclude unconfirmed staff ?	
Exclude Employee Hired After	
Exclude Employee Resigned After	
Exclude Zero Bonus Amount	

Field	Description
Exclude Unconfirmed Staff	The system will exclude all unconfirmed staff when processing the bonus cycle.
Exclude Employee Hired after and Exclude Employee Resigned After	The system will exclude the staff hired after the keyed in date or resigned after a certain date.



#### 14. Trial Run

This option generates a sample bonus report. Payment will not be generated into the Modify

#### Bonus Record.

	TRIAL RUN											
ALL												
BONU PAY B BONU BONU BONU CUT-0 QUER	S RUN FOR ONUS BASED ON S PAYMENT METHOD S CODE S FACTOR IFF DAY Y	01/01/2020 To 31/12/20 New Base Salary By Calendar BONU 1 15 AD-HOC	20								PRINT DATE: USER ID:	07/11/2020 12:46 PM SUPPORT
EmpN	o Name		Туре	Base Wage	Factor Hired Date	Term Date	Service Mth/Days	Working Hrs/Days	BONU	Variable Bonus1	Variable Bonus2	Employer CPF
BREAU (JMRT)	KING BAD Jurong East MRT											
EMPC	KATRINA A/P SHUMIGAR	UM	SN	2,000.00	1 15/06/2018		12	0.00	2,000.00	0.00	0.00	680.00
								Department Total:	2,000.00	0.00	0.00	680.00
(NONE) EMPE	EMILY PARIS		SN	3,000.00	1 18/01/2019		12	0.00	3,000.00	0.00	0.00	1,020.00
								Department Total:	3,000.00	0.00	0.00	1,020.00
								Company Total:	5,000.00	0.00	0.00	1,700.00
GAME (NONE)	OF THRONES											
EMPD	TONY STARK RICH		SN	4,310.00	1 01/06/2012		12	0.00	4,310.00	0.00	0.00	1,465.00
								Department Total:	4,310.00	0.00	0.00	1,465.00
								Company Total:	4,310.00	0.00	0.00	1,465.00
(SALES	SOFTWARE PTE LTD S) SALES DEPARTMENT											
EMPB	JENNY LOH SIEW LIAN		SN	4,244.00	1 01/07/2020		6	0.00	2,122.00	0.00	0.00	574.00
								Department Total:	2,122.00	0.00	0.00	574.00
								Company Total:	2,122.00	0.00	0.00	574.00
								Total Bonus	11,432.00	0.00	0.00	3,739.00
Total E	Employees Processed:		4					Total Cost	15,171.00			

Picture above shows a sample trial run bonus report.

#### 15. Process

This button will process bonus into the pay cycle selected.



#### 16. (Optional) Clear Record

This button will clear processed bonus records in the Modify Bonus Record.

CLEAR RECORD



# 1.2 Import Bonus from Excel Sheet

This section will guide user on import bonus by using excel sheet.

## A) Steps to Import Bonus

1. Go to **Utility**  $\rightarrow$  **Export/Import**  $\rightarrow$  **Template** and look for **DYNAMIC BONUS IMPORT**.

Initialize New Year	Run Scheduler	Template Map	ping Global	Employee		
Transfer Emp Record		Tei	mplate Header Nan	ne		
Head Count Setup		D	YNAMIC PAYROLL	IMPORT		
		D	YNAMIC ALLOWAN	CE IMPORT		
Export/Import		IR	IRAS APPENDIX 8B SHARE OPTION IMPORT			
Global Change		IR	AS APPENDIX 8A	BENEFIT-IN-KIND UF	load	
		IR	AS IR8A ADJUSTN	IENT IMPORT		
			DYNAMIC BONUS IMPORT			
		C/	CAREER IMPORT BY NEW SALARY			
	EXPORT TO EXCEL	ADD	SAVE	CANCEL	DELETE	

2. Click to expand it as below. Please make sure you see the column is set as below. Please ensure

the circled code is changed to the bonus code you want to use. Click save once done.

Initialize New Year	Run	Scheduler	Temp	olate	Mapping	Globa	Employe	ee			
Transfer Emp Record					Template	Template Header Name					
Head Count Setup			2		DYNAMIC	PAYROI	L IMPORT				
					DYNAMIC	ALLOW	ANCE IMPOR	Γ			
Export/Import					IRAS APP	ENDIX 8	B SHARE OP	FION IMP	PORT		
Global Change			2		IRAS APP	PENDIX 8	A BENEFIT-II	N-KIND U	IPLOAD		
			2		IRAS IR8A ADJUSTMENT IMPORT						
		Z	2		DYNAMI	DYNAMIC BONUS IMPORT					
			2		CAREER IMPORT BY NEW SALARY						
	EXP	ORT TO EXCEL		ADD		SAVE	C/	ANCEL	DELETE		
	Table Name			Colu	ımn Name	с	olumn Type		Mapping	For	
	Payroll Import 🗸			EMP_NC	)	✓ cha	r		~		
	Pa	ayroll Import	~	BONUS	* [BONU]	~   _			~		
	ADD		ENERATI	E ALLOWA	NCE	SAVE	C/	ANCEL	DELETE		



3. Click EXPORT TO EXCEL to download template, and fill up the template as below, and DO NOT

**CHANGE** the sheet name as circled.

Column A – Employee ID
Column B – Bonus amount to pay

	А	В	С
1	EMP_NO	BONU	
2	TWD001	3000	
3	TWD002	4000	
4	TWD003	5000	
5			
• 0 •			
	$\leftarrow$ $\rightarrow$	Sheet1	+

4. Go back to **Export/Import** page, and click **RUN tab** as below.

Run	Scheduler	Template	Mapping	Global	Em	nployee			
Name						File Name			Run
DYNAM	DYNAMIC PAYROLL IMPORT					Choose	File No file chosen		
DYNAM	DYNAMIC ALLOWANCE IMPORT					Choose	File No file chosen		
DYNAM:	DYNAMIC BONUS IMPORT 2				2	Choose	File No file chosen	3	
4	4 START GO TO PROCESS PAYROLL CLEAR IMPORT TABLE								

5. Click Choose File and select the excel template file.

😨 Open					×
← → × ↑ 📙 > Thi	s PC > Desktop > IMPORT FILE >	ō	Search IMPORT	FILE	م
Organize 👻 New folde	1			•	. ?
This PC	Name	D	ate modified	Туре	
C Desktop	M DYNAMIC BONUS IMPORT.xls	1	7/10/2017 4:49 PM	Micros	oft Excel 97
Documents					
🕹 Downloads					
Music					
Pictures					
Videos					
Acer (C:)					
- New Volume (D: Y	¢				>
File na	ime:	~	All Files		~
			<u>O</u> pen v	C	ancel



#### 6. Tick **Run** and click **START**, and you will see the below.

DYNAMI	DYNAMIC BONUS IMPORT Choose File No file chosen										
START GO TO PROCESS PAYROLL CLEAR IMPORT TABLE											
Process Complete Inserting row:'SUPPORT','P_HTRX','BONU','3000','00001','0',null,'SGD','DYNAMIC BONUS IMPORT_SUPPORT.xls',null,'ALLOWANCE',null,'202112','E',											
Data To Copy:1 Data Copier Data Collected Running TCID:31 With ExternalTableName:Sheet1 Data Retriever Running PNName:DVNAMIC RONUS IMPORT With PLName:DVNAMICEXCEL IMPORT											
Document(s) uploaded											
NO.	DOCUMENT NAME	PERIOD	CYCLE	ROW COUNT	EMPLOYEE C	OUNT	*				
1	DYNAMIC BONUS IMPORT_SUPPORT.xls	202412	E	1	1						

#### 7. Click **GO TO PROCESS PAYROLL** and you will see the below.

DYNAMI	MIC BONUS IMPORT Choose File No file chosen											
START GO TO PROCESS PAYROLL CLEAR IMPORT TABLE												
Process Complete												
INSERTING FOWL SUPPORT, P_FIRA, BUND, S000, 00001, 0, HULL, SUD, DYNAMIC BUNUS												
Data To Copy:1												
Data Co	ollected							_				
Data Re	etriever							•				
Running	PHName:DYNAMIC BONUS IMPORT With PINam	e:DYNAMICEXCEL IMPORT										
Document(s) uploaded												
NO.	DOCUMENT NAME	PEF	IOD (	CYCLE	ROW COUNT	EMPLOYE	E COUNT					
1	DYNAMIC BONUS IMPORT_SUPPORT.xls	202	412	E	1	1						

#### 8. (Optional) you can click **CHECK SUM** to check the data queued for import.

PROCESS STOP CHECK SUM	Check Sum			
Batch Group DEFAULT	Total Employee(	EXPORT DETAILS		
Period 202412 V Cycle	PAY CODE	TOTAL AMOUNT	TOTAL FREQUENCY	
PROCESS STATUS Query : ALL	BONU	3000		XPORT TO

#### 9. Select the pay cycle you wish to process and click **PROCESS**. You will receive below if success.

PROCESS	STOP	CHECK SUM				
Batch Group	DEFAULT 💊	Contribute Community Fund?	YES	~	Total Transfer Employee(s) : 0	
Period	202412	Cycle	В	~		
PROCESS STATU	JS Query : ALL					EXPORT TO PDF

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# 1.3 CPF Excess

This section will guide user on how to find out CPF excess, and then do adjustment.

# **FREQUENTLY ASKED QUESTION**

#### Q: Why CPF excess happens?

A: The most common scenario was when a highflyer whose monthly OW was less than 6800 (OW capping) and received a huge bonus, which was over the AW capping and have a salary increment in the following month.

	CPF	ТАХ	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug
BASIC SALARY	0	1	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	7,000.00
BONUS *	Α	2		60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS WAGES			4,400.00	64,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	7,000.00
CPF WAGES			4,400.00	64,400.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	7,000.00
EMPLOYEE CPF			-880.00	-10,720.00	-880.00	-880.00	-880.00	-880.00	-880.00	-1,360.00
NETT WAGES			3,520.00	53,680.00	3,520.00	3,520.00	3,520.00	3,520.00	3,520.00	5,640.00

#### Q: Why the system cannot auto adjust the CPF Excess?

A: According to the CPF Board, payroll vendors do not have the rights to adjust any CPF Excess automatically from the system. Hence, this can be identified via the CPF Variance report.

**Upon closing the December payroll**, it is important for the payroll officer to view the CPF Variance Report located in Payroll Reports > Internal Reports. Then, submit CPF Adjustment to CPF Board.

To activate the automation, you will need to go under **Company Setup > Global Setup > System Setting Tab**, select **CPF MAX Formula**: **Auto Capping (CPF Excess / Shortfalls), before processing December payroll.** 

CPF Max Formula

AUTO CAPPING (CPF EXCESS / SHORTFAI  $\checkmark$ 



## **Generating CPF Variance report to view CPF Excess**

1. During 202412 payroll processing, if there is any CPF excess detected by the system, you will

receive a prompt.

TIMES PTE LTD         PAYROLL ENGINE ERROR REPORT         Period:         L'E									
TABLE NAME	PAGE NAME	DESCRIPTION							
	CPF.CS	Employee#:00001, there is a CPF excess, please verify the CPF contributions.							
			Total Errors Found: 1						

Picture above shows a part of payroll processing error report.

2. If payroll was processed by someone else and you are not aware of it, you may use CPF max

report by going to **Payroll Report**  $\rightarrow$  **CPF Max Report**  $\rightarrow$  **Method**  $\rightarrow$  **CPF Variance** to check.

CPF MAX CHECKING		
From/To		
Employee From	00001 🗸 🖾	Employee To 00003 🗸
Option		
Method	CPF VARIANCE 🗸	New page after each Employee?
Sort By	EMP NO EMP NAME	Print only CPF variance?
EXPORT TO F	PDF EXPORT TO EXCEL	

3. Ensure the variance is not more than 0. *Picture above shows a part of CPF Max checking report.* 

CPF Va	ariance Report for Year 2024								U	ser ID 💠	SUPPORT	
Emp No	Employee Name	CPF A/C#	CPF Capping C	PF Wages	Ordinary Wages	Additior Wag	nal Actual es Additional Wages	Contributed CPF Fund	Approved CPF Fund	Total Variance	Employee Variance	Employer Variance
EMP003	HONG YI PING (CPF EXCESS)	S9787654.1	102,000.00	125,800.00	65,800.00	60,000.	00 49,200.00	42,180.00	37,740.00	4,440.00	2,400.00	2,040.00
						Tota Variance		al Employee e Variance		e Employer ∀ariance		
							4,440.0	0 2,	400.00	2,0	40.00	



# **?** FREQUENTLY ASKED QUESTION

Q: What does the amount under variance defines?

A: It tells whether this employee has CPF excess/shortfall.

If amount is **positive** – There is an excess in the CPF contribution, you will need to request for a refund. If amount is **negative** – There is a short fall in the CPF contribution, you will need to pay the amount back to CPF.

For more information you can visit CPF website for more details:

https://www.cpf.gov.sg/employer/faq/making-cpf-contributions/cpf-ezpay/can-i-amend-or-delete-my-submission-if-i-havemade-payment#:~:text=You%20can%20login%20to%20CPF,e.g.%20CPF%20Late%20Payment%20Interest.

If you would like the system to automatically adjust the CPF excess from December payroll provided if the employee has enough CPF contributions to deduct from, you can configure the settings as follows:

To activate the automation, you will need to go under **Company Setup > Company Profile**, select **CPF MAX Formula**: **Auto Capping (CPF excess / Shortfalls), before processing** December payroll.

AUTO CAPPING (CPF EXCESS / SHORTFA \* CPF Max Formula

Once that is done, apply for CPF Adjustment:

https://www.cpf.gov.sg/employer/tools-and-services/forms-e-applications/refund-and-adjustmentof-contributions-paid



# 1.4 Initialize New Year

Initialize New Year is a **compulsory** step to perform during the year end period. The objective of

this feature is to:

- Changes in CPF OW Ceiling and Contribution rates for older worker from 1 January 2025
- Create employees working calendar for year 2025.
- Update public holiday table for year 2025.
- Bring forward unconsumed leave balance to year 2025.

This section shows users how to initialize New Year for E-Payroll.



## A) Initialize New Year for E-Payroll

1. Login to E-Payroll and select **202412** period.

Login to eSolut	ion!
User ID	
Password	
Company	TSPL
Period	2024 V 12 V E V
Login	Forgot Password?



2. Go to **Utility**  $\rightarrow$  **Initialize New Year**, you will see screen below.

Payroll	
Setup Company Setup Payroll Setup Statutory Setup Utility	
INITIALIZE NEW YEAR	
START	
Year	
Database Year 2025	Query: ALL Company Select: ALL
Initialize Type Initialize Employee's Cost Centre Allocation Table	

3. Please ensure that the database year is 2025.



4. (Optional) Initialize Employee's Cost Centre Allocation Table is to copy current year employee

cost center allocation to next year.



You may remain the tick even if you are not using the **Cost Centre Allocation** feature.

Cost Cent	tre Allocation						
NEV	vs	AVE CANCEL	REPORT				
Employee No.     EMPA     Employee Name     AHMAD RAHIM BIN AHMAD JUMAT       Period     202501 ~							
EDIT		COSTCODE	COSTCENTERDESC	DEPARTMENT	PERCENT		
	Ē	COST1	COST CENTER 1	ACC	50.00		
	Ē	COST2	COST CENTER 2	ACC	50.00		

Picture above shows cost center allocation page.

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5. Click on **START** button to start Initialize New Year.



6. Click OK to proceed.

Initialize New Year								
?	Initialize confirmed?							
		OK Cancel						

7. The processing time varies depending on the number of employee headcount. **DO NOT close the browser or navigate to another page.** 

Please Wait	
	1396
Initialize Ne to another p	w Year in progress. Please do not close the browser or navigate page.
Paygroup (	Senerating

8. Once the process is completed, you will receive the message shown below. Click 'OK,' then proceed to logout and re-login to the year 2025-01.





This section shows users how to initialize New Year for E-Leave.

		IMPOR	RTANT						
<ul> <li>Rui</li> <li>For yea</li> <li>Ple</li> <li>202</li> </ul>	n Initialize New Year E-Leave user, Initia ar 2025. ase ensure all pendi 25 Public Holidays w	r for E-Payroll first before lization of New Year must ing leave are approved be rill be updated.	E-Leave. t be done b efore initial	efor ize n	e en ew	nplo yea	oye ır.	es can	i apply leave on the
Total: 21 B	/F: 0 Adjust: 0 Forfeit: 0 Entitle: 21	Taken: 0 Balance: 21	0	Janu	ary 2	025	1	0	Leave Details:
Department	- ALL -	• • • •	Sun Mo	n Tue 2 3	Wed 4	Thu 5	Fri 6	Sat 7	No Record.
Leave Type	ANNUAL LEAVE		<mark>РН РН</mark> 8	9 10	11	12	13	14	
Date No Of Days	03/01.2025 To 03/01.2025 0		15	16 17	18	19	20	21	
Reference No				22 24	25	20	27	20	
Reason Approvers	Auto Approved		PH PH	23 24 PH	PH 25	20	27	28	
	Submit		29	30 31	1	2	3	4	
					8				
Please applies	run payroll Initialize for 2025 leave with	New Year (Refer to page no record shown on Lea	24), if nun ve Details,	nber as ca	of d	lays dar	s sh has	ow 0 v s not b	when employee been populated.

## **B)** Initialize New Year for E-Leave

a. Login to E-Payroll and select **202412** period.

login			
User ID			
Password			
Company	TSPL		
Period	2024 🗸	12 🗸 E	~
Period Login	2024 ✔ Payroll	12 🗸 E	vord?
Period Login	2024 🗸	12 🗸 E	vord?



b. Go to Leave  $\rightarrow$  Initialize New Year, and you will see screen below.



c. Ensure Initialize Year is set to next year.

Initialize Year : 2025 🗸

d. Select the correct **Carry Forward Leave Methods**, explanation as below.

Carry forward	leave methods : All (balance leave)								
Option	Description								
All (balance	This option carry forward ALL current year YTD leave balance to the following year.								
leavey	Current Year Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16								
	Next Year Full 14 BF 16 Forfeit 0 Total 30 Taken 0 Balance 30								
One Year	This option carry forward current year earned leave. Unutilized BF from previous								
(Without B/F)	year will not be carry forward to the following year.								
	Current Year Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16								
	Next Year Full 14 BF 14 Forfeit -2 Total 28 Taken 0 Balance 28								



Maximum Days C/F	This option carry forward balance annual leave as defined by user or the actual annual leave balance, whichever lower.							
(Manual)								
	Carry forward leave methods : Maximum days C/F (manual)							
	Max carry forward (0180 5 days/hours) :							
	Current Year Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16							
	Next Year Full 14 BF 5 Forfeit -11 Total 19 Taken 0 Balance 19							
Maximum	This option carry forward leave based on number of days as specified in Leave							
Day C/F	Setup > Leave Allocation > Current Year Carry Forward column.							
(Allocation)	Service Years ( From - To ) Entitlement Days Current Year Carry Forward							
	12 6							
	🗊 🗊 1-2 13 7							
	14 8							
	Current Year Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16							
	Next Year Full 14 BF 6 Forfeit -10 Total 20 Taken 0 Balance 20							
Maximum	This option carry forward based on the percentage of days as specified in Leave							
Day C/F (By	Setup > Leave Allocation > Current Year Carry Forward column. Capped based on							
Percentage)	entitlement.							
	Service Years ( From - To ) Entitlement Days Current Year Carry Forward							
	D - 1 50							
	1 - 2 13 60							
	14 70							
	Current Year Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16							
	Next Year Full 14 BF 6 Forfeit -10 Total 20 Taken 0 Balance 20							

Balance C/F (By Percentage)	This option carry forward based on the percentage of days as specified in Lea Setup > Leave Allocation > Current Year Carry Forward column. Capped based Balance.							Leave ed on						
			Service Year	rs ( Fror	n - To )		Entitlem	nent [	Days	Cur	rent Year (	Carry Fo	rward	
	📦 í	Ì	0 - 1				12			50				
	D 🗊	Ì	1 - 2				13			60				
	D 1	Ì	2 - 99				14			70				
	Current	Year	Full	14	BF	3 F	orfeit	0	Total	17	Taken	1 Ba	alance	16
	Next Yea	ar	Full	14	BF	8 F	orfeit	-8	Total	22	Taken	0 Ba	alance	22
None	This opt	tion	forfeit al	l bala	ince a	nnual	eave.							

e. Click Copy from prev year to copy all leave administration settings.

Leave Setting		
Copy from prev year		
Period Entitlement :	01/01/2025 To 31/12/2025	
Prorate Entitlement :	Calendar Day 🗸	
Current Leave :	None	~
Leave Cut Off Day :	15 🗸	
Saturday as Full day :	No	
Leave B/F Method :	One Year (Without B/F)	
Prorate Sick Leave :	Pro-rate Sick & Hospitalisation 🗸	

f. Tick **Copy All Settings** only during the first initialization.

Copy All Settings	
Copy Leave Administ	ration Setting (except the default)
Copy Leave Prorate I	Detail Setting
Copy Leave Prorate S	Setup Setting



 g. Tick on Recalculation. If you skip recalculation during initialize new year, you will need to run Leave Calculation in 2025. (DO NOT tick this part if you have a headcount greater than 50)

Recalculation: C (This would slow down the processing time)

h. Click Process to initialize.



i. During Initialize new year, page will reflect as "Please wait..."

Note: Do not navigate to another page, during initialization.



j. System will show **Process Completed** when initialization is done.

Leave 🕅 Administrator 🕅 Initi	ialize New Year	
Initialize Year : Carry forward leave methods : Department - ALL - Employee - ALL - Leave Code	2025 • ) All (balance leave) • • • • • • • • • • • • • • • • • • •	By Query :
Leave Setting Copy from prev year Period Entitlement : Prorate Entitlement : Current Leave : Leave Cut Off Day : Saturday as Full day : Leave B/F Method : Prorate Sick Leave :	01/01/2025       To       31/12/2025         Service Year - (Entitle in 1st month)          Half (> 0.5:=1 or < 0.5:=0 or 0.5:=0.5)	<ul> <li>Copy All Settings</li> <li>Copy Leave Administration Setting (except the default)</li> <li>Copy Leave Prorate Detail Setting</li> <li>Copy Leave Prorate Setup Setting</li> </ul> The selected year settings will be deleted and it will be replaced with the previous year settings.
Recalculation: Process Completed.	$\blacksquare$ (This would slow down the processing time)	
Process C/F Report		





- 1. Kindly note that when you are initializing for the second time onwards, if there are no changes in **leave administration settings, leave prorate setup**, and **leave prorate detail**, please skip and proceed to step 5.
- 2. If Recalculation was skipped earlier, login to period 202501, go to Leave -> Leave Calculation

15 Leave		
HR	Administrator	Enterprise
apply Leave	🖉 Leave Code Setup	🖉 Public Holiday Setup
💯 Approve Leave	🔊 Leave Policy Setup	🖉 Work Day Setup
Tiew Leave	🛄 Leave Policy	🔊 Cut Off Setup
📧 Calendar	🔊 Approval Setup	🖉 Leave Setting
📰 Yearly Calendar	🖉 Approval Group Setup	🖉 Leave Allocation
🗈 Report	🖉 Approval Profile Setup	🖉 Prorate Setup
🕙 Chart	🔊 Cc Group Setup	🔊 Prorate Details
뒏 Reset Password	🔊 Code Setup	🔊 Leave Adjustment
	🖉 Param Setup	Leave Calculation

Then click Process button and wait for system to reflect Process completed.

Department	- ALL -	\$
Employee	- ALL -	\$
Leave:	- ALL -	÷
	Process	
5,		
Please w	ait ministrator 🔛 Leave Calculation	
Please w Leave P Adr Department	ait ministrator <b>}} Leave Calculation</b>	1
Please w Leave L Adr Department Employee	ait ministrator 🕨 Leave Calculation - ALL - - ALL -	) ¢ ¢
Please w Leave PP Adu Department Employee Leave:	ait ministrator  Leave Calculation ALL ALL ALL ALL -	) ¢ ¢





**To allow employees to apply 2025 leave in 2024,** use "**None**" method under leave carry forward. This is to avoid incorrect carry forward balance as 2024 leave is still open for application.

After leave cut off, please ensure that you re-initialize New Year to have the updated leave balance.

To verify public holiday setup for 2025, from Leave -> Public Holiday Setup.

15 Leave			
HR	Administrator	Enterprise	
Apply Leave	🔊 Leave Code Setup	🖉 Public Holiday Setup	JUL
💯 Approve Leave	🖉 Leave Policy Setup	🖉 Work Day Setup	15
📰 View Leave	🛄 Leave Policy	🔊 Cut Off Setup	
💽 Calendar	🖉 Approval Setup	🖉 Leave Setting	

You may refer to the link for 2025 Singapore Public Holiday.

https://www.mom.gov.sg/employment-practices/public-holidays#Year-2025

Ensure that all PH are updated, before releasing portal to employees for leave application.

Leav	Leave 👫 Administrator 🕅 Public Holiday Setup							
Year:	2025 🗸							
State:	ate: ALL - 🗸							
		Date	Description	State				
	1	01/01/2025	NEW YEAR DAY					
	1	29/01/2025	CHINESE NEW YEAR					
	Î	30/01/2025	CHINESE NEW YEAR					
	Î	31/03/2025	HARI RAYA PUASA					
	Î	18/04/2025	GOOD FRIDAY					

To Add a PH, select blank **State,** click on 🔽 Add button

Leave 🕪 Administrator 🙌 Public Holiday Setup						
Year: 2025 🗸						
State: 🗸						
Date	Description	State				

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## Paternity Leave Changes from 1<sup>st</sup> April 2025

Procedures to configure 4 weeks paternity leave with effective 1<sup>st</sup> April 2025.

- 1. Login to Period 202501.
- 2. Go to Leave > Enterprise > Prorate Details.
- 3. Select Leave Code: PATERNITY LEAVE [PATE].
- 4. Click to add new records on Govt Paid Paternity Leave to 4 Weeks.

Leave 💱 Administrator 💱 Prorate Details									
Leave Scheme:	- DEFAULT -	Year : Leave Code :	2025 V Code : PATERNITY LEAVE [ PATE ]						
<b>1</b>	Prorate On No. of Months of service completed Leave Entitlement	Apply To	Nationality	Formula	Condition1	Condition2	Condition3		

5. Update Effective Date of Govt Paid Paternity Leave via Condition3 column in this date format 2025-04-01.

If your company has started to implement 4 weeks before 1<sup>st</sup> April 2025 on voluntary basis, you can indicate an earlier date here, such as 2024-01-01 if applicable.

			Leave 🕅 Administrator 🕅 Prorate Details												
Leave Scheme	e: - DEFAU	JLT -	Year :     20       ▶     Leave Code :     PA	25 V	[ PATE ] 🗸										
E. Pro	orate On	No. of Months of service completed	Leave Entitlement	Apply To	Nationality	Formula	Condition1	Condition2	Condition3						
📑 🗊 Hire	ired 3	3	4 * Paygroup	Child	SINGAPOREAN [ SING ]	Youngest child age	0	1	2025-04-01						
🗊 🗊 Terr	rmination 0	)	4 * Paygroup	Child	SINGAPOREAN [ SING ]	Youngest child age	0	1	2025-04-01						



# ?

### Shared Parental Leave Changes from 1<sup>st</sup> April 2025

From 1 April 2025, the current shared parental leave scheme will cease and be replaced with a <u>new scheme</u>. The new scheme comprises 10 weeks of paid parental leave, shared between both parents. It will be implemented in two phases:

- From 1 April 2025: 6 weeks of shared parental leave
- From 1 April 2026: 10 weeks of shared parental leave

The 10 weeks of leave is provided on top of GPML and GPPL entitlements.

Procedures to configure shared parental leave with effective 1st April 2025.

- 1. Login to Period **202501**.
- 2. Go to Leave > Administrator: Leave Code Setup.
- 3. A new leave code **Shared Parental Leave (SPL)** will be created.

Leave	Leave 🕅 Administrator 🕅 Leave Code Setup											
Leave Scheme: DEFAULT - 🗸			Leave Code / Description:					- DEFAULT SCHEME -				
Category: - ALL - 🗸						Add	New	Сору	(Copy the below selected co	de TO above setting)		
				S	ave	Export						
	Leave Cod	Leave Description	Leave Alias	Applicable	Reference Required	Reason Required	Attachment Required	Digi MC	Message Prompt	Upon Confirmed		
ΟÛ	SPL	SHARED PARENTAL LEAV										

Note: If your company is using E-Leave module, the new leave code created is visible to HR/Administrator only and you must tick the **"Applicable"** checkbox of this new leave code as well as update the rest of relevant settings on the same page before making it visible to all employees.

Procedures to grant shared parental leave to eligible employee:

- 1. Proceed under Leave > Enterprise: Leave Adjustment.
- 2. Select Leave Code: SHARED PARENTAL LEAVE (SPL) [SPL].
- 3. Click **to** add new records.
- 4. Indicated the effective date, number of days and remarks and save your record.

Leave 🕅 Administrator 🕅 Leave Adjustment														
Departm	ent	- ALL -	- ALL -			. 🛈								
Employe	MAY LIM MEI LING [A002]				• (+)									
Leave Code: SHARED PARENTAL LEAVE (SPL) [ SPL ] ¥														
Year: 2025 v														
		Туре	Leave	Effective Date	Expired Date^	Day	Hour	Taken	Balance	Forfeit	Status	Remarks		
	Û	Adjustment 💊	SHARED PARENTAL LEAVE (SPL) [ SPL ]	01/04/2025		15					Approved 🗸	Shared Parental Leave		
	Total 0 0 0 0 0													
^ Expired date is needed only for Off In Lieu leave type. Otherwise, it affects the whole effective date year.														

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# C) Initialize New Year for Timesheet (Applicable to those with Timesheet Module only)

If you are using Times Timesheet module, follow the steps on next page to initialize Shift Schedule for 2025, skip this if this is not applicable to your company.

### REMINDER: This step should be done after Initialize New Year in ePayroll

### Login to period 2025-01

- 1) Click **Timesheet** module.
- 2) From Administrator menu, select Shift Schedule.

(B)		
These Shares		
limesneet		
HR	Administrator	12 12
🙆 Time Sheet	🔊 Shift Setup	
📋 Duty Roster	Shift Pattern	
📋 Duty Upload	🖉 Shift Schedule	
Report	🖉 Individual Calendar	
View OT Requisition	🖉 Approval Setup	

3) Click **Work Group** drop-down to select all codes. Select **all employee with the** checkbox, click **Save** follow by clicking **Process**. *Other settings not mentioned herein remain status quo*.

4) **Do not navigate to another page when the process is in progress.** Once the process is done, system will reflect **Process Completed** message.

TimeSheet 🕸	Administrator 🖡	Shift Schedule		
Work Group	9 selected		¢	۲
Department	- ALL -		¢	•
Employee	- ALL -		0	(j)
Date Range	01/01/2025 To	31/12/2025		
	Query	Save	Process	
Options Show Blan	k Work Group	Show Blank Shift Pa	attern	
Process Completed.				
Emp	No	Emp Na	ame	

5) Once done, please verify the working calendars are populated accordingly under **Timesheet -> Individual Calendar**.

Work Group	- ALL -		٥	•	
Department	- ALL -		0	Ð	
Employee	AG		٥	۲	
Date Range	01/01/20	025 To 31/12/2025			
Query	Sa	ave			
Date	Day	Work Grou	P		Shift
01/01/2025	Sun	5DAYS		REST DAY	
02/01/2025	Mon	5DAYS		0900-1800	
03/01/2025	Tue	5DAYS		0845-1715	
		[50 m/o		0000 4000	



# 1.5 Process Previous Year Bonus

This section equips users with knowledge on how previous year bonus are processed.



# A) Steps to Process Previous Year Bonus

1. Login to the period where bonus is paid in 2025, eg. Jan 2025. Ensure period is 2025 01

Login to eSoluti	ion!
User ID	
Password	
Company	TSPL
Period	2025 V 01 V E V
Login	Forgot Password?



2. To process bonus, go to **Process Payroll** → **Bonus Record**, and you will see screen below.

Bonus Parameter Group	Individual	Update Bonus Factor
Bonus Code:		BONU Bonus Report Order By
Bonus Method		By Calendar COMPANY+DEPARTMENT+NAME
Cut Off Bonus (Mth/Period)		01 2025
Bonus Factor		1 default Bonus Factor From Update Employee if '0' bonus factor entered
Bonus Payment by		New Base Salary Union Setting
Bonus Amount		Contribute UNION?
Include NPVP/Svc Pt Paid		NOT APPLICABLE
Pay Cycle		Bonus Period  Rounding Formula
Bonus Calculation By		Service Month
Service Month Cut Off Day		15 '0' No Cut off day apply. '31' must work for full complete month
Contribute Community Funds?		Yes
Process Batch Group:		DEFAULT
Leave Exclusion		Exclude Bonus Condition
	Day	IS Exclude unconfirmed staff ?
Exclude NPL	>=	L Exclude Employee Hired After
Exclude Sick Leave	>=	Exclude Employee Resigned After
Exclude Annual Leave	>=	Exclude Zero Bonus Amount
Exclude Absent Leave	>=	
Exclude Hospitalization Leave	>=	
		STOP CLEAR RECORD TRIAL RUN PROCESS

### 3. Make sure bonus code is set to BONUSP.

Bonus Code:	BONUSP	-

### 4. For Cut Off Bonus, make sure set to 12/2024

Cut Off Bonus (Mth/Period)	12	2024
----------------------------	----	------

5. The rest of the steps follows Section 1.1 Process Bonus in Year 2024 from page 4



# 2. IRAS Submission



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# 2.1 IRAS Settings

This section guide user on how to setup IRAS's settings for IRAS's submission.

?
FREQUENTLY ASKED QUESTION
Q : How do I exclude employee from IRAS submission?
A : If you wish to exclude a certain group of employee(s) from IRAS submission (i.e. Not required for submission), step as below.
<ol> <li>Go to Employee Management System -&gt; Pay Items -&gt; Statutory Requirement tab.</li> <li>Under the Exclude from IRAS? Indicator field, click on the drop down button and select Yes.</li> <li>Once it is selected, the employee will be excluded from the IRAS submission.</li> </ol>
E-Payroll Statutory Requirement Allowances/Deductions Stop Payment
Employee ID / Name ABC016 [KWAY TIN]
Statutory Information
CPF/Levy* SERVICE UNSKILLED WORKER 25% to 40%
PR Approved Date *
FWL to PR Date
Income Tax / Fin No G2600501P App8A - Benefit In Kind
CPF A/C # App8B - Share Options
Employer CPF A/C #     T16ZZ0099JPTE01 [ABC]     Exclude From IRAS     YES



# A) Steps to setup IRAS Settings

I. In E-Payroll, go to Income Tax  $\rightarrow$  IRAS

The following box will be prompted:

- A. Select Assessment Year as 2025
- B. Select Company and click OK

GELECTION			×
Assessment Year	► A		
Company Selection		▼ B	
Query Selection	ALL	~	
Please select the Assess	ment Year.	ок	1

For Multi Company Version,

- A. Select Assessment Year as 2025
- B. Under UEN/RCB Number& Company, select the company you wish to setup.

Company Registration Number	×
Assessment Year	
UEN/RCB Number & Company	
180011032С V В ОК	

To reselect company or reselect year select Settings: Assessment year Selection





II. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  IRAS Settings and you will see screen as below:

Step 1		
Setting		
Assessment Year Se	lection	
IRAS Setting		
Adhoc Query		
Query Selection		
SAVE CANCEL		COMPANY REGISTRATION NO - 180011032C
Company Information Type of Organisation	PRIVATE SECTOR	Payer's ID Type UEN-LOCAL COMPANY (ROC)
<ol> <li>Gross Commission Payment By Director fee approval Date</li> </ol>	MONTHLY ~	
IR8A Supplementary Form (if applicable) 3. Do you have 2023 Bonus that are paid in 2024 (Y/N)? ( For 2023 Bonus paid in 2024 up to	Exclude BONUSP)	BONUSP Setting Parameter 4. Do you have 2024 Bonus that are paid in 2025 (Y/N)? (For BONUSP Only)
Other Parameter		
Please tick if your Database was converted from other p	ayroll software in year 2024	
NSP Code NSP  NATIONAL	SERVICE PAY DEDUCTION V	Auto Compute Peridence Value (For Annendix RA)
Overwrite Benefits In Kind - Cost of Home Leave Passag Is calculate Length of service year from Original Hired D	e (from Payroll)	Use company address for blank employee address
Authorised		
5. Authorised Person making the declaration *	BITHA LOH	Designation * HR DIRECTOR
Email address of contact person *	NTHA.LOH@timesoftsg.com.sg	Telephone number of contact person * 62951998





• For first time access to Income Tax, user must complete IRAS settings. You must complete the settings above to proceed.

Warning		×
	Please complete the IRAS Setting.	
		ОК

## III. Field explanation as below.

Field	Description			
Type of Organization	Private Sector (For-profit organizations)			
	Statutory Board (HDB, PUB, CPF, IRAS)			
	MINDEF (Ministry of Defence)			
	Govt Department (MOE, MOF)			
	Others (Non-profit organizations)			
Payer's ID Type	UEN-LOCAL COMPANY (ROC)			
	Company registration ID with the following format yyyynnnnX. E.g			
(Format yyyy = year,	200312345A.			
n = numbers,				
P, Q, X = alphabet)	UEN-BUSINESS (ROB)			
	Company registration ID with the following format nnnnnnnX. E.g			
	52912345A			
	ASGD - Tax Reference number assigned by IRAS			
	ITR - Income Tax Reference number assigned by IRAS			



	UEN-OTHERS
	Company registration ID with the following format TyyPOnnnnX.
	F σ <b>T08FC1234Δ</b>
Gross commission	Indicate if company pays out commission by:
Bross commission	Monthly
payment by .	
	• Others
	- NA
Director fee approval	It is default to 31 <sup>st</sup> Dec 2024. Indicate the date of the company's annual
date	general meeting or when the director's fee is approved by the board of the
	company.
Bonus declaration	Default to 31 <sup>st</sup> December 2024
date	
3. Do you have 2023	This is the contractual bonus payable in 2023 based on employment
bonus that are paid in	contract but paid in 2024.
2024 (Y/N)? (Excluding	$\checkmark$ to enable this option.
BONUSP)	Important Note: The bonus amount will appear in a separate IR8A form
	(Supplementary Form).
	• For 2023 Bonus paid in 2024 up to?
	Select the cut off period where this bonus will apply.
4. Do vou have 2024	Define bonus that are declared in 2024 service year and paid in the following
bonus that are paid in	vear (2025).
2025 (Y/N): (For	$\checkmark$ to enable this option.
BONUSP Only)	Important Note: When paying out this bonus in 2025, use the code:
	BONUSP before 1 <sup>st</sup> March 2025
Please tick if your	$\checkmark$ if database is converted from other software with data migration.
Database was	Important Note: OT figures may not be captured into the form IR8A if this
converted from other	ontion is not indicated
navroll software in	NSP Code 1 / Code 2
voar 2024	Select the relevant National Service Pay code used in your existing database
year 2024	The default code is NSD



ERIS START-Ups Date (Share Option only)	Stock options or shares granted from 16 Feb 2008 to 15 Feb 2013 (both dates inclusive). The grant date must be within the first three years of the company's incorporation.			
Auto Compute Residence Value (For Appendix 8A)	When the option is ✓, system will auto calculate the Residence Value when the IR8A report is generated.			
Overwrite Benefit in Kind- Cost of Home Leave Passage based on computation from Payroll – Allowance	<ul> <li>When the option is ✓, system will capture amount from allowance code assigned to Home Leave Passage.</li> <li>The screenshot below shows a sample of how the allowance code is linked to home leave passage from Tax Line Setup. Once the code is done, users are not required to enter Home Leave Passage Amount under Benefits in Kind.</li> </ul>			
	Allowance / Deduction   SAVE & VIEW LIST   Code   12HOME   Description   HOME LEAVE PASSAGE   Tax   BENEFITS IN KIND [12]   GL Default Identifer   Payslip Group Code   Unit			
	COMMONLY MADE MISTAKES! After activating the option "Overwrite Benefit in Kind- Cost of Home Leave Passage based on computation from Payroll – Allowance" and linking allowance code to Home Leave Passage. User also enter airfare amount under Benefit in Kind tab, in such cases it will result in double taxation.			
Use company address for blank employee address	When the option is $\checkmark$ , system will auto set the company's address as employee's address for employees with blank address.			



Is calculate Length of service year from Original Hired Date?	✓ to show Length of service based on original hired date for Lump sum payment.
5. Authorized person making the declaration*	Enter the name of the person who has the authority to confirm the information.
Designation*	Designation of the Authorized Person making the declaration.
Email address of contact person	Email Address of the Authorized Person making the declaration. Important if you are using auto-inclusion scheme.



# 2.2 Tax Line Setup

This section guide users on how to setup IRAS tax line in Allowance/ Deduction table.

# A) Steps to setup Tax Line

1. Go to **Payroll Setup**  $\rightarrow$  **Allowance/Deduction**, and you will see screen below.



2. Ensure all codes are linked to their respective tax line. To edit, click **EDIT** icon and assign the correct tax line then click **SAVE & VIEW LIST** button to save the changes.

Allowance / Deduction	Leave Deduction		
SAVE & VIEW LIST	CANCEL		
Code	ATTN	CPF	OW-SUBJECT TO CPF MAX
Description	ATTENDANCE ALLOWANCE	Benefits In Kind	~
Tax	ALLOWANCES(OTHERS) [63]	GRP Formula	¥
GL Default Identifer		Grosswage	STD - GROSS WAGE NOT AFFECTED B 💙
Payslip Group Code		Back Pay Allowance	~
Unit	NONE		
SDF OT	NSP NON-PAYROLL ITEM	NSP ALLOW RECO	DVERABLE NPL
GRP MSO			

### 3. For more information, please refer to the sample IR8A Form on the next page

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# FORM IR8A

_	ome. Please read th	out 10 minutes to e explanatory note	complete. Please get s when completing th	ready the e is form.	employee's pers	sonal particula	ars and de	tails of his/her emp	loyment
m	nployer's Tax Ref. No	. / UEN		Employee	e's Tax Ref. No.:	*NRIC / FIN (F	oreign Ider	tification No.)	
Full Name of Employee as per NRIC / FIN		Date of B	irth	Sex		Citizenship			
Residential Address			Designati	on	Name	of Bank to	which salary is credit	ed	
fe	employment comment	ced and/or ceased o	luring the year, state:	Date of C	ommencement	Date o	of Cessatio	n	
Se	ee Explanatory Note INCOME (See Expl	5) anatory Note 9 unless	otherwise specified)					\$	
a)	Gross Salary, Fe	es, Leave Pay, Wa	ges and Overtime Pay	,				1. Gross Salar	y
<b>)</b> )	Bonus (non-contr	actual bonus paid ir	2024 and/or contractu	al bonus)				2. Bonus	-
-)	Director's fees (a	approved at the com	nany's AGM/EGM on	/ / )	61. Allowar	nce – Transp	ort	3 Director's F	20
-) 4)	Others:	approved at the com		, ' 'J	62. Allowar	nce – Enterta	ainment		
.,	1. Allowances: (i)	Transport \$	(ii) Entertainment \$	(ii	63. Allowar	ice – Others	;	4. Commission	
	2Gross Commiss	sion for the period	/to/	/	Monthly and/or o	ther adhoc pay	ment	5 Pension	
	3. Pension								
	4. Lump sum payr (i) Gratuity \$	nent 71. Gratuity	(ii) Notice Pay \$	73. Notic	e Pay Fx-or	atia payment \$	74 =	x-gratia Paymon	
	(iv) Others (please	se state nature) \$	75 Cret::tr Oth		- LA gi			a grada i dymem	•
	(v) Compensatio	n for loss of office	75. Gratuity - Oth	ier ec	d from IRAS: *Ye	s/No Date o	f Approval:		
	Reason for pay	ment:	72. Loss of Office	e	Length of se	rvice within th	ie compan	y/group:	
	Basis of arrivin	g at the payment:	(Give details sepa	arately if spa	ace is insufficient	)			
	(Amount accrued u 6. Contributions made	p to 31 Dec 1992 \$_ by employer to any	) Pension/Provident Fund (	constituted o	Amount ac outside Singapore	crued from 1993	k:		
	[See Explanatory I 7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the Ap] 9. Value of Benefits-in	iontribution to CPF by m IR8S] m Employee Stock Op pendix 8B] i-kind [See Explanat	employer (less amount i ption (ESOP)/other forms ory Note 12 and comple	refunded/to k s of Employe	oe refunded): e Share Ownershi x 8A]	p (ESOW) Plans	S:	Key fro Benefi	om its In Ki
	[See Explanatory I 7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the Ap] 9. Value of Benefits-in	ontribution to CPF by m IR8S] m Employee Stock Op pendix 8B] I-kind [See Explanat	r employer (less amount i otion (ESOP)/other forms ory Note 12 and comple	refunded/to k of Employe ete Appendi	oe refunded): e Share Ownershi x 8A] TOTAL (items	p (ESOW) Plans d1 to d9)	s:	Key fro	om its In Ki
	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits fror [Complete the Ap] 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting:	nortribution to CPF by m IR85] m Employee Stock Op pendix 8B] n-kind [See Explanat t of Income \$	r employer (less amount i ption (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory	refunded/to b of Employe ete Appendi Note 8a)	ee refunded): e Share Ownershi x 8A] TOTAL (items	p (ESOW) Plans d1 to d9)	s:	Key fro	om Its In Ki
ſ	[See Explanatory I 7. Excess/Voluntary c [Complete the For 8. Gains or profits from [Complete the App 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$	n Employee Stock Op m IR8S] n Employee Stock Op pendix 8B] -kind [See Explanat t of Income S	r employer (less amount i ption (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory anatory Note 8b)	refunded/to b s of Employe ete Appendi Note 8a)	e refunded): e Share Ownershi x 8A] TOTAL (items	p (ESOW) Plans d1 to d9)	s:	Key fro Benefi	om its In Ki
	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits fror [Complete the Ap] 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ . Employee's income tax borne by	Notes an (o)] ontribution to CPF by m IR8S] m Employee Stock Op pendix 8B] h-kind [See Explanat t of Income \$	employer (less amount i otion (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory anatory Note 8b) by employer, DO NOT en porce by employer, state	refunded/to b s of Employe ete Appendi Note 8a) tter any amount	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii)	p (ESOW) Plans d1 to d9)		Key fra Benefi	om its In Ki
	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits from [Complete the Ap] 9. Value of Benefits-In 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ Employee's income tax borne by employer?	<pre>introduct to CPF by m IR8S] m Employee Stock Op pendix 8B] n-kind [See Explanat t of Income \$ "Full Year/Part of the</pre>	employer (less amount i ption (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory anatory Note 8b) by employer, DO NOT en boorne by employer, state	refunded/to b s of Employed ete Appendi Note 8a) tter any amou the amount of	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii) of income for whic	p (ESOW) Plans d1 to d9) h tax is borne by	y employer	Key fra Benefi	om its In Ki
	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits from [Complete the App 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ Employee's income tax borne by employer? * YES / NO	In the second se	r employer (less amount i ption (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory anatory Note 8b) by employer, DO NOT en porne by employer, state t of tax is borne by emplo	refunded/to b s of Employed ete Appendi Note 8a) Iter any amou the amount o byee, state th	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii) of income for whic he amount of tax to	p (ESOW) Plans d1 to d9) h tax is borne by b be paid by emp	y employer	Key fra Benefi	om ts In Ki
	[See Explanatory I 7. Excess/Voluntary c [Complete the For 8. Gains or profits from [Complete the App 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ Employee's income tax borne by employer? * YES / NO DEDUCTIONS (See E EMPLOYEE'S COMPUL refunded) Name of F (Apply the appropriate contributions to CPF, Scheme, SRS contrib Donations deducted "Yayasan Mendaki Fu	All states and (o)]     More states and (o)]     m Employee Stock Opendix 8B]     m-kind [See Explanate     t of Income \$	r employer (less amount i ption (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory anatory Note 8b) oy employer, DO NOT en porne by employer, state t of tax is borne by emplo CPF/Designated Pension y CPF Board on its website to Medisave Account, volu is to Overseas Pension or f of Singapore/SINDA/CDAC	refunded/to b s of Employed ete Appendi Note 8a) Iter any amou the amount of byee, state th or Provident fun Provident Fun C/ECF/Other t	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii) of income for whic le amount of tax to Fund (less amoun /.sg'. Do not include utions to Retirement id in this item) ax exempt donation	p (ESOW) Plans d1 to d9) h tax is borne by b be paid by emp t refunded/to be excess/voluntary t Sum Topping-up	y employer bloyee	Key fra Benefi	om ts In Ki
	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits fror [Complete the Apj 9. Value of Benefits-In 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ Employee's income tax borne by employer? * YES / NO DEDUCTIONS (See E EMPLOYEE'S COMPUL refunded) Name of F (Apply the appropriate contributions to CPF, Scheme, SRS contrib Donations deducted *Yayasan Mendaki Fu Contributions deduct	It is so (o)] m Employee Stock Opendix 8B] m Employee Stock Opendix 8B] n-kind [See Explanat t of Income \$	employer (less amount i ption (ESOP)/other forms ory Note 12 and complet year (See Explanatory anatory Note 8b) by employer, DO NOT en borne by employer, state t of tax is borne by employer t of tax is borne by employer (OF/Designated Pension y CPF Board on its website to Medisave Account, volu is to Overseas Pension or f of Singapore/SINDA/CDAC usque Building Fund: alaries:	refunded/to b s of Employed ete Appendii Note 8a) Iter any amount the amount of poyee, state the or Provident Fun Provident Fun C/ECF/Other t	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii) of income for whic ie amount of tax to Fund (less amoun x.sg'. Do not include utions to Retirement id in this item) ax exempt donation	p (ESOW) Plans d1 to d9) h tax is borne by b be paid by emp it refunded/to be e excess/voluntary t Sum Topping-up	y employer oloyee	Key fra Benefi	om ts In Ki
	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits fror [Complete the Ap] 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ Employee's income tax borne by employer? * YES / NO DEDUCTIONS (See E EMPLOYEE'S COMPUL refunded) Name of F (Apply the appropriate contributions to CPF, Scheme, SRS contrib Donations deducted "Yayasan Mendaki Fu Contributions deducted "Yayasan Mendaki Fu Contributions deducted EMPLOYEE'S Contributions deducted "Yayasan Mendaki Fu	All solution to CPF by     m IR85]     m Employee Stock Op     pendix 8B]     n-kind [See Explanat     t of Income \$         "Full Year/Part of the	employer (less amount i potion (ESOP)/other forms ory Note 12 and complet  Year (See Explanatory anatory Note 8b) by employer, DO NOT en porne by employer, state t of tax is borne by employ	refunded/to b s of Employed ete Appendi Note 8a) tter any amount the amount of byee, state the or Provident "www.cpf.gov untary contribu Provident Fun c/ECF/Other t	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii) of income for whic ie amount of tax to Fund (less amoun <i>r.sg'.</i> Do not include utions to Retirement id in this item) ax exempt donation	p (ESOW) Plans d1 to d9) h tax is borne by b be paid by emp t refunded/to be e excess/voluntary t Sum Topping-up	y employer ployee	Key fra Benefi	om ts In Ki
Na	[See Explanatory I 7. Excess/Voluntary of [Complete the For 8. Gains or profits from [Complete the Ap] 9. Value of Benefits-in 1. Remission: Amoun 2. Overseas Posting: 3. Exempt Income: \$ Employee's income tax borne by employer? * YES / NO DEDUCTIONS (See E EMPLOYEE'S COMPUL refunded) Name of F (Apply the appropriate contributions to CPF, Scheme, SRS contrib Donations deducted "Yayasan Mendaki FL Contributions deduc Life Insurance prem DECLARATION (See ame of Employer:	Alter state (o)     A	r employer (less amount i ption (ESOP)/other forms ory Note 12 and comple  Year (See Explanatory anatory Note 8b) oy employer, DO NOT en porne by employer, state t of tax is borne by emplo (uctions) CPF/Designated Pension y CPF Board on its website to Medisave Account, volu is to Overseas Pension or f of Singapore/SINDA/CDAC seque Building Fund: alaries:	refunded/to b s of Employed ete Appendi Note 8a) Iter any amou the amount of oyee, state th or Provident fun Provident Fun C/ECF/Other t	e refunded): e Share Ownershi x 8A] TOTAL (items unt in (i) and (ii) of income for whic le amount of tax to Fund (less amoun /.sg'. Do not include utions to Retirement id in this item) ax exempt donation	p (ESOW) Plans d1 to d9) h tax is borne by b be paid by emp it refunded/to be excess/voluntary is	y employer bloyee		om ts In Ki

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ltem	Explanation	Taxable?
	<ol> <li>Recurring fixed transport allowance</li> <li>Reimbursement between employee's home and office.</li> </ol>	Yes
Transport Allowance (Tax Line 61)	<ol> <li>Transport allowance for employee performing OT</li> <li>Reimbursement between employee's home and office if it is for Work/OT purposes.</li> <li>Shuttle bus service between convenient meeting points and the employment location</li> </ol>	No
Entertainment	1. Recurring fixed entertainment allowance	Yes
(Tax Line 62)	2. Reimbursement of entertainment allowance for work purposes.	No
Laundry	1. Recurring fixed laundry allowance	Yes
(Tax Line 63)	2. Laundry allowance made for washing special clothing, e.g. protective clothing	No
	1. Recurring fixed meal allowance	Yes
Meal Allowance (Tax Line 63)	<ol> <li>Meal reimbursement for OT purposes.</li> <li>Food and drinks (free or subsidised), e.g. food and drinks provided in pantry and during meetings, festive occasions like "lo-hei" during Chinese New Year, Christmas parties and company celebrations.</li> </ol>	No
	Amount in excess of IRAS acceptable rates are taxable.	Depends on
	IRAS Rates Per Day for China = \$ 88	Rates
Per Diem Allowance	If company gives \$100/day only \$100-\$88 = <b>\$12 is taxable</b>	
(Tax Line 63)	If company gives \$50/day which is lower than the rates given by IRAS, it is <b>not taxable</b> .	



# Source taken from IRAS Website on Acceptable Rates for Per Diem Allowances:

https://www.iras.gov.sg/docs/default-source/individual-income-tax/employers/2024-acceptable-ratesfor-per-diem-allowances.pdf?sfvrsn=190558fb\_0

### **IRAS Acceptable Rates for Per Diem Allowances – 2024**

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2024 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2024, the applicable rate for per diem allowances is the rate indicated against Singapore in the table.

If an employee is paid a per diem allowance rate that is more than the IRAS acceptable rate for a particular country/region, the amount in excess of the acceptable rate is to be included as part of the taxable income of the employee in the Year of Assessment 2025.

	Allowance < Acceptable Rate	Allowance > Acceptable Rate
Employer's obligation to report the per diem allowances in IR8A	No need to be reported	Yes, it is to be reported based on the amount in excess of acceptable rate.
Tax impact on employee	Not taxable income	The amount in excess of acceptable rate is taxable income.

The acceptable rates determined by IRAS are strictly for income tax purpose. The rates do not determine the amount of per diem allowance that employers wish to pay their employees.

# For information on per diem allowance, please see the Frequently Asked Questions on Per Diem

#### Rate Per Day (S\$) **Country/ Region** Country/ Region Rate Per Day (S\$) Afghanistan 101 Canada 144 Albania 87 Cape Verde 77 123 Cayman Islands 144 Algeria Central African Angola 143 97 Rep Anguilla 181 Chad 87 Antigua 162 Chile 129 Argentina 98 China 90 Armenia 98 Colombia 44 Aruba 135 Comoros 94 Australia 126 Congo, Republic 155 Austria 116 Congo, 151 Democratic Rep Azerbaijan 85 Cook Islands 122 158 Costa Rica 116 Bahamas Cote d'Ivoire 128 Bahrain 156 Croatia Bangladesh 112 131 Barbados Cuba 189 98 Belarus 95 Cyprus 77 137 Czech Republic 82 Belgium Denmark 134 Belize 90 Benin 109 Djibouti 144 Bermuda 183 Dominica 144 Bhutan 123 Dominican 93 Republic Bolivia 66 Ecuador 90 Bosnia & 68 Egypt 106 Herzegovina 72 Botswana El Salvador 87 Brazil 40 Equatorial Guinea 175 British Virgin Islands 129 Eritrea 60 Brunei 70 Estonia 90 Bulgaria 93 Eswatini 61 (Lilangeni) Burkina Faso 132 Ethiopia 153 Burundi 93 Fiji 132 Cambodia 136 Finland 113 Cameroon 113 France 143

## Acceptable Rates for Per Diem Allowances – 2024: A to F



Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Gabon	162	Lesotho	56
Gambia	92	Liberia	96
Georgia	100	Libya	114
Germany	118	Lithuania	83
Ghana	157	Luxembourg	162
Greece	103	Macao	67
Grenada	108	Madagascar	103
Guam	101	Malawi	76
Guatemala	98	Malaysia	73
Guinea	112	Maldives	155
Guinea-Bissau	78	Mali	112
Guyana	144	Malta	105
Haiti	120	Marshall Islands	84
Honduras	67	Mauritania	71
Hong Kong	96	Mauritius	90
Hungary	102	Mexico	137
Iceland	112	Micronesia	84
India	100	Moldova, Rep of	76
Indonesia	130	Monaco	130
Iran	39	Mongolia	79
Iraq	119	Montenegro	67
Ireland	119	Montserrat	80
Israel	155	Morocco	113
Italy	111	Mozambique	105
Jamaica	112	Myanmar	101
Japan	162	Namibia	70
Jordan	91	Nauru	73
Kazakhstan	96	Nepal	101
Kenya	128	Netherlands	111
Kiribati	43	New Zealand	121
Korea, North	92	Nicaragua	68
Korea, South	122	Niger	93
Kuwait	198	Nigeria	96
Kyrgyzstan	94	Niue	107
Lao People's	80	Norway	133
	07	Oman	105
	0/	Unian	100
Leballoll	4		

# Acceptable Rates for Per Diem Allowances – 2024: G to O



Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Pakistan	122	Sweden	137
Palau	112	Switzerland	146
Panama	86	Syrian Arab Rep	146
Papua New Guinea	121	Taiwan	64
Paraguay	75	Tajikistan	65
Peru	108	Tanzania	109
Philippines	96	Thailand	87
Poland	88	The Republic of North Macedonia	70
Portugal	116	Timor-Leste	76
Qatar	128	Тодо	115
Romania	92	Tokelau Islands	42
Russian Federation	130	Tonga	84
Rwanda	103	Trinidad &Tobago	130
Samoa	116	Tunisia	79
Sao Tome & Principe	119	Türkiye	64
Saudi Arabia	141	Turkmenistan	108
Senegal	121	Turks & Caicos Island	145
Serbia	76	Tuvalu	73
Seychelles	114	Uganda	162
Sierra Leone	104	Ukraine	114
Singapore	150	United Arab Emirates	140
Slovakia	88	United Kingdom	156
Slovenia	106	United States	150
Solomon Islands	148	Uruguay	73
Somalia	78	Uzbekistan	83
South Africa	56	Vanuatu	126
Spain	116	Venezuela	63
Sri Lanka	80	Vietnam	65
St Kitts & Nevis	152	Virgin Island (US)	173
St Lucia	159	West Bank & Gaza Strip	66
St Vincent	103	Yemen, Rep of	103
Sudan	90	Zambia	123
Suriname	74	Zimbabwe	89

## Acceptable Rates for Per Diem Allowances – 2024: P to Z

Note: The rates in **bold** indicate that there is no change from the previous year (i.e., 2023 rates).

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# 2.3 Voluntary CPF Setup

This section guide user on how to set up voluntary CPF.



For Permanent Residents, only contributions that are **not approved by the CPF Board are** considered as Voluntary Contribution.

Contributions that are **approved by CPF board are not** considered as Voluntary Contribution.

# A) Steps to setup Voluntary CPF

1. Go to IRAS  $\rightarrow$  CPF Voluntary  $\rightarrow$  Ee Vol Contribution Setup, and you will see screen below.



Employee Volunta	iry Contribut	ion Setup	×
SAVE	DELETE	GENERATE	[€ € ⊃ €]
Emp No/Name	EMPCPF1 [EM	PCPF1] ployees who contributed	voluntary Fund?
PERIOD		VOL'EE	VOL'ER
Record not found.			^
			~



 Under Emp No/ Name, you see a full list of all your employee. Tick Show employee who contributed voluntary Fund, Emp No/ Name will filter out those who do not have voluntary CPF contribution. Click GENERATE and you will see the voluntary contribution rate, then save by clicking SAVE.

Employee Voluntary Contribution Setup			
SAVE D	ELETE GENERATE	[€ € ∋ ∋]	
Emp No/Name	PCPF1 [EMPCPF1] Show employees who contribu	uted voluntary Fund?	
PERIOD	VOL'EE	VOL'ER	
01	7.00	4.00	
.02	7.00	4.00	
03	7.00	4.00	
04	7.00	4.00	

Picture shows employees who contributed voluntary Fund is ticked and GENERATE button is clicked.

3. Go to CPF Voluntary: Calculate Voluntary, click on Process button.



Main Department	Cost Center
Employee From	ABC001 [ALVIN CHIN]
Employee To	ABC777 [ANG MIKOI]
Clear Voluntary Reco	rds?
	Print Date 31/12/2024
PROCESS	Total Employee: 2



# 2.4 Modify IR8S (CPF Excess Refund)

This section will guide you on how to modify the IR8S record for individual employee. The IR8S Form is part of the return of an employee's remuneration made by an employer under section 68(2) of the Income Tax Act (Cap. 134).

# **FREQUENTLY ASKED QUESTION**

## Q: What is IR8S?

A: Form IR8S shows details of employer's and employee's CPF contributions. This form is required if:

- a) The **CPF contributions exceeded** the statutory contributions required under the CPF Act.
- b) The employer voluntarily **contributed to CPF** which is **not compulsory** under the **CPF Act**.

Foreigners are not required to make CPF contribution. The CPF contributions made by employer for foreign employees or on director's fees are considered as voluntary contributions.

However, this is **not applicable** if the **employee is posted overseas** as the employee's contribution is not deductible and the employer's contribution is not taxable.

## Q: When do I need to file IR8S?

A: IR8S form must be filed with CPF refund information when there is **CPF excess after** submitting December's CPF.



# A) Steps to modify IR8S

1. Go to Income Tax → CPF Voluntary: CPF Excess-Short Report to verify for CPF Excess. Below

is an example of an employee with CPF Excess.

CPF Voluntary
Calculate Voluntary
CPF Voluntary Report
CPF Excess-Short Report
EE Vol Contribution Setup
MOSQ Setup
TIMES PTE LTD

TIMES	PTE LTD							Pr	int Date :		
CPF V	ariance Report for Year							U	ser ID :	SUPPORT	
Emp No	Employee Name	CPF A/C#	CPF Capping CPF Wages	Ordinary Wages	Additional Wages	Actual Additional Wages	Contributed CPF Fund	Approved CPF Fund	Total Variance	Employee Variance	Employer Variance
009	Hong Yi Ping	S7412392.3	102,000.00 104,120.00	64,140.00	40,000.00	40,000.00	8,480.00	37,740.00	740.00	400.00	340.00



# **FREQUENTLY ASKED QUESTION**

### Q: What does the amount under variance defines?

A: It tells whether the employee has a CPF excess/shortfall.

If amount is **positive** – There is an excess in the CPF contribution, user will need to request for a refund. If amount is **negative** – There is a short fall in the CPF contribution, user will need to pay the amount back to CPF.

2. To submit an IR8S record, go to **Income Tax**  $\rightarrow$  **IRAS**  $\rightarrow$  **IR8S: Original**.

IR8S	
▷ Original	
Amendment	
Madić, 95	
ADD DELETE DELETE DELETE Company TIMES SOFTWARE PTE LTD TEST [TSPL]	Image     ✓     Of     >>     Search by Employee name     SEARCH
EDIT EMP NO EMP NAME	DEPARTMENT PAY GROUP HIRED DATE TERMINATION DATE LAST PAYMENT DATE

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- 3. To create a record, click **ADD** and select the employee affected.
- 4. Select **REFUND INFO** then click New.

Modify IR8S								
	NEW Company Code - <b>TSP</b>	SAVE	CANCEL		POPULATE FRO	DM CPF MAX	Record Type - Original Record	8
Emp No/Name ABC111 [ALI]				v	O IR8S DETAILS	REFUND INFO		Total Employee: 84
Record not found. Please click new to cre	eate record.						-	

5. Click on "POPULATE FROM CPF MAX", system will automatically populate the "OW or AW

Wages", "OW or AW Wages From Date", "OW or AW Wages To Date" and "OW or AW

Wages Paid Date", "Employee's Refund" and "Employer's Refund:

	NEW	SAVE CANC	EL	POPULATE FROM	CPF MAX	ecord Type - Original Re	cord Company	Code - TSPL	٢	
Emp No/Name EMP003 (HONG YI PING (CPF EXCESS)] * O IRBS DETAILS  REFUND INFO Total Employee: 1										
OW or AW WAGES	OW or AW WAGES FROM DATE	OW or AW WAGE TO DATE	OW or AW WAGES PAID DATE	EMPLOYEE'S INTEREST REFUND	EMPLOYEE'S REFUND	EMPLOYER'S INTEREST	EMPLOYER'S REFUND	EMPLOYEE REFUND DATE	EMPLOYER REFUND DATE	
12,000.00	01/02/2024	29/02/2024	29/02/2024	0.00	2,400.00	0.00	2,040.00			
0.00				0.00	0.00	0.00	0.00			
0.00				0.00	0.00	0.00	0.00			

Once refund info is filled, Form IR8A item (7) will reflect as NA.

### Refer to screenshot below.

d)	Others :								
	1. Allowances : (i) Transport \$	12	00.00 (ii) E	Entertainment \$	NA	(	(iii) Others \$	NA	1,200.00
						1	[See Explanato	ry Note 12d	(I)]
	2. Gross Comission for the period	t	D	*Monthly	other than	month	nly payment		NA
	3. Pension :								NA
	4. Lump sum payment								NA
	Gratuity \$	NA	Notice Pay \$		NA	Ex-	gratia payment	6	NA
	Others (please state nature) \$		N	٩					
	Compensation for loss of office \$		N	A Approval obtai	ned from IF	RAS: (	) Date of appro-	/al:	
	Reason for payment : NA						Length of serv	vice : NA	
	Basis of arriving at the payment :		NA						
	5. Retirement benefits including grat	uities/pe	nsion/commutation	of pension/lump su	m payment	ts, etc	from		
	Pension/Provident Fund : Name of	f Fund							
	(Amount accrued up to 31 Dec 19	92 \$		NA ) Amount	accrued fro	om 19	93 :		NA
	6. Contributions made by employer t	o any Pe	nsion/Provident Fu	ind constituted outs	ide Singapo	ore wit	thout tax conces	sion:	NA
	Contributions made by employer	o any Pe	ension/Provident Fi	und constituted outs	ide Singap	ore wi	th tax concessio	n :	
	Name of the overseas pension/	orovider	nt fund:						
	Full Amount of the contributions	:	N	A Are contrib	utions mar	ndator	y?		
_	Were contributions charged / de	duction	s claimed by a Sir	gapore permanen	t establish	ment	?		
	7. Excess/Voluntary contribution to C	PF by e	mployer (less amo	unt refunded/to be r	efunded)				NA
L	Complete the Form IR8S								
	8. Gains and profits from Employee	Stock Op	tion (ESOP)/Other	forms of Employee	Share Ow	nershi	p (ESOW) Plans	:	NA
	Complete the Appendix 8B		1.8.1 % N S						3.3750
	9. Value of Benefits-in-kind [See Exp	lanator	y Note 14 and con	nplete Appendix 8	A]				NA
					ΤΟΤΑ	L (Ite	ms d1 to d9)		1,200.00



6. This is what it will look like in the IR8S Report Section C:

2025

# FORM IR8S

DET	ILS OF EMPLOYER'S / EMPLOYEE'S CONTRIBUTION TO CPF FOR THE YEAR ENDED 31 DEC 2024	
	Fill in this form, if applicable and give it to your employee by 1 Mar 2025	

This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars, details of his/her employment income and CPF contributions in respect of Singapore employment. Please read the explanatory notes when completing this form.

FULL NAME OF EMPLOYEE AS PER NRIC/FIN Alvin Chin					OF BIRTH 1/2000	TAX REF. NO. *NRIC / FIN (Foreign Identification no.) S0012232G			
EMPLOYER'S TAX REF. NO. / UEN		If employment commenced and/or ceased during the year, state:					OF S'PORE PR	DATE OF ENUNCIATION OF	
1800110	32C	DATE OF COMMENCEME	OVERS	OF *CES: SEAS PO	OF *CESSATION / SEAS POSTING		NTED ON / AFTER 1 Jan 2022)		S'PORE PR
SECTION	IA: Details of mon	thly wages and actual co	ontributions (Se	e Explar	natory Note 4)				
MTH	ORDINARY WAGES	CPF CONT	RIBUTION		ADDITIONAL W	AGES	CPF CC	ONTR	RIBUTION
	(011)	EMPLOYER	EMPLOYE	EE	( ,		EMPLOYER		EMPLOYEE
JAN	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
FEB	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
MAR	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
APR	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
MAY	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
JUN	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
JUL	5,635.00	958.00	1,1	27.00	(	0.00			0.00
AUG	5,635.00	958.00	1,1	27.00	(	0.00			0.00
SEP	5,635.00	958.00	1,1	27.00	(	.00 0.0			0.00
OCT	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
NOV	5,635.00	958.00	1,1	27.00	(	0.00	0.00		0.00
DEC	5,635.00	6,803.00	8,00	03.00	88,888	.00	5,845.00		6,876.00
TOTAL	67,620.00	17,341.00	20,40	00.00	88,888	.00	5,845.00	1	6,876.00
Has appr	oval been given by Cl	PF Board to make full cont	tributions ( for	SPR stat	us granted on / af	ter 1 Ja	n 2022 ):		Yes 🗋 No 📋
SECTION	B: Excess/Volunt	ary contribution to CPF (S	ee Explanatory	Note 4)					
	Emplo	yer's Contribution :	\$ 340	0.00					
	Emplo	yee's Contribution :	\$ 400	0.00					
Please of	complete Section C if y	you or your employee has	s claimed / will	claim a re	efund of the exce	ss CPF	contribution from the	CPF	Board
SECTIO	SECTION C : Details of Refund claimed/to be claimed on excess CPF contributions made in 2024(See Explanatory Note 4)								

* ORDINARY	/ ADDITIONAL WAGES			AMOUNT OF REFUND						
AMOUNT	PERIOD	DATE PAID		EMPLOYER		EMPLOYEE				
			CONTRIBUTION	INTEREST	@ DATE	CONTRIBUTION	^INTEREST	@ DATE		
S			S	S		S	S			
2,000.00	01/01/2024 to 31/01/2024	31/01/2024	400.00	0.00		340.00	0.00			
0.00			0.00	0.00		0.00	0.00			
0.00			0.00	0.00		0.00	0.00			

**JANICE** 

JANICE		SENIOR QC ANALYST
Name of authorised person making the declaration	Signature	Designation
ABC PTE LTD	98989898	31/12/2024
Name of Employer	Tel No/Email	Date

\* Delete where applicable.

Please cross box if applicable

Please indicate the date refund was received. If the refund has not been received, please indicate the date the claim was made or expected to be made as at the date of completion of this form.

 Interest from the refund of employee's contribution is assessable under S10(1)(d) of the Income Tax Act(for example, if the date of refund is in the year 2024,interest will be taxable in the Year of Assessment 2025). Employees are required to declare the interest amount in their income tax return.
 IR88(1/2025) There are penalties for failing to give a return or furnishing an incorrect or late return

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# 2.5 IR8S Report

This section will guide you how to print IR8S report.

# A) Steps to generate IR8S Report

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  PDF Report: IR8S and you will see screen below.

PDF Report						
▷ IR8A						
A8A-Benefit In Kind						
▷ IR8S						
A8B - Share Option						
Pay History						

Main	Department	Cost Center					
Sorted	Ву	EMP NO 🔽					
Employ	yee From	009 [HONG YI PIN	G}			Ψ	
Employ	yee To	009 [HONG YI PIN	G}				
Print o	only IR8S for er	nployees with S	ection B	and/or Section C.			
Print o Print E	only IR8S for er imployee Numb	nployees with S per on IR8S Forr	ection B n?	and/or Section C.			
Print o Print E	nly IR8S for er	nployees with S per on IR8S Forr	ection B n?	and/or Section C.	Print Date	31/12/2024	
Print o Print E	nly IR8S for er	nployees with S per on IR8S Forr	ection B n?	and/or Section C.	Print Date	31/12/2024	
Print o Print E	nly IR8S for er	nployees with S per on IR8S Forr	ection B n?	and/or Section C.	Print Date	31/12/2024	]

 (Optional) Tick Print only IR8S for employees with Section B and/or Section C to generate IR8S for employee who have excess/voluntary CPF.

Pr	Print only IR8S for employees with Section B and/or Section C.				
3.	Date to reflect on IR8S Form.	Print Date 31/12/2024			
4.	Click <b>GENERATE PDF</b> to genera	ate IR8S report.			
5.	Refer to sample of IR8S form b	elow:			

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## 2025

## FORM IR8S

DETAILS OF EMPLOYER'S / EMPLOYEE'S CONTRIBUTION TO CPF FOR THE YEAR ENDED 31 DEC 2024 Fill in this form, if app able and give it to your employee by 1 Mai

This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars, details of his/her employment income and CPF contributions in respect of Singapore employment. Please read the explanatory notes when completing this form.

FULL NAME OF EMPLOYEE AS PER NRIC/FIN Alvin Chin					DATE OF BIRTH 17/03/2000		TAX REF. NO. *NRIC / FIN (Foreign Identification no.) S0012232G		
EMPLOY / UEN	ER'S TAX REF. NO.	If employment commenc	sed durin	DATE STAT	DATE OF S'PORE PR DATE OF STATUS GRANTED(IF RENUNCIATION C				
180011032C		DATE OF COMMENCEMENT DATE O			OF *CESSATION / GEAS POSTING		GRANTED ON / AFTER 1 Jan 2022)		S'PORE PR
SECTION	IA: Details of mon	thly wages and actual co	ntributions (Se	e Explar	natory Note 4)				
МТН	ORDINARY WAGES	CPF CONT	RIBUTION		ADDITIONAL W	AGES	CPF CO	ONTR	RIBUTION
	(OW)		EMPL OVE	F	(AW)				
		EMPEOTER	EMPLOTE				EMPEOTER		EMPEOTEE
JAN	5,635.00	958.00	1,1	27.00		0.00	0.00	)	0.00
FEB	5,635.00	958.00	1,1	27.00	(	0.00		)	0.00
MAR	5,635.00	958.00	1,13	27.00	0.00		0.00	)	0.00
APR	5,635.00	958.00	1,13	27.00	0.00		0.00	)	0.00
MAY	5,635.00	958.00	1,13	27.00	(	0.00	0.00	)	0.00
JUN	5,635.00	958.00	1,1	27.00	(	0.00	0.00	)	0.00
JUL	5,635.00	958.00	1,13	27.00	(	0.00	0.00	)	0.00
AUG	5,635.00	958.00	1,13	27.00	(	0.00	0.00	)	0.00
SEP	5,635.00	958.00	1,13	27.00	(	0.00	0.00	)	0.00
OCT	5,635.00	958.00	1,1	27.00	(	0.00	0.00	)	0.00
NOV	5,635.00	958.00	1,1	27.00	(	0.00	0.00	)	0.00
DEC	5,635.00	6,803.00	8,0	03.00	88,888	3.00	5,845.00		6,876.00
TOTAL	67,620.00	17,341.00	20,4	00.00	88,888	3.00	5,845.00		6,876.00

Has approval been given by CPF Board to make full contributions ( for SPR status granted on / after 1 Jan 2022 ):

Yes 🗌 No 🔲

SECTION B: Excess/Voluntary contribution to CPF (See Explanatory Note 4)

Employer's Contribution : Employee's Contribution : \$ 340.00 \$ 400.00

#### Please complete Section C if you or your employee has claimed / will claim a refund of the excess CPF contribution from the CPF Board

SECTION C : Details of Refund claimed/to be claimed on excess CPF contributions made in 2024(See Explanatory Note 4)								
* ORDINARY / ADDITIONAL WAGES			AMOUNT OF REFUND					
AMOUNT	PERIOD	DATE PAID		EMPLOYER			EMPLOYEE	
			CONTRIBUTION	INTEREST	@ DATE	CONTRIBUTION	^INTEREST	@ DATE
S			S	S		S	S	
2,000.00	01/01/2024 to 31/01/2024	31/01/2024	400.00	0.00		340.00	0.00	
0.00			0.00	0.00		0.00	0.00	
0.00			0.00	0.00		0.00	0.00	

Remarks: NA

JANICE		SENIOR QC ANALYST		
Name of authorised person making the declaration	Signature	Designation		
ABC PTE LTD	98989898	31/12/2024		
Name of Employer	Tel No/Email	Date		

\* Delete where applicable.

Please cross box if applicable

Please indicate the date refund was received. If the refund has not been received, please indicate the date the claim was made or expected to be made as at the date of completion of this form

\* Interest from the refund of employee's contribution is assessable under S10(1)(d) of the Income Tax Act(for example, if the date of refund is in the year 2024, interest will be taxable in the Year of Assessment 2025). Employees are required to declare the interest amount in their income tax return. There are penalties for failing to give a return or furnishing an incorrect or late return

IR8S(1/2025)



# 2.6 Benefit In Kind

This section will guide you on how to input any taxable benefits which are not paid through the payroll system to reflect in the Appendix 8A.

# **PREQUENTLY ASKED QUESTION**

## Q: What is Benefit in Kind?

A: Benefits in Kind are non-wage compensations provided to employees in addition to their normal wages or salaries. If do not have any employee that have Benefits in Kind, you may skip this section.

Which groups of employees are required to declare their benefits in the Appendix 8A?

- Full Time Resident Employee
- Part Time Resident Employee
- Non Resident Employee
- Company Director (Including non-resident director)
- Pensioner



### Taxable vs. Non-Taxable Reimbursements

If an employee seeks reimbursement for an item that has been granted concession or exempt from tax, the reimbursement is not taxable. Reimbursement for an item that has not been granted concession or exempt from tax is taxable. For example, reimbursement to an employee for expenses incurred for medical treatment sought by the employee remains not taxable even if the reimbursement is claimed under the flexible benefits scheme. On the other hand, holiday reimbursement remains taxable even if it is one of the items which an employee can claim under the scheme.



# A) Steps to key in Benefit in Kind Report

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  Step 2: A8A-Benefit in Kind and you will see screen below.



If there are entries made earlier, you may tick to delete/edit, otherwise, click ADD to proceed.

Value In Kind - Appendix 8A							
ADD	DELETE				Type t	o search here 🔎	۲
EDIT EMP NO	EMP NAME		DEPARTMENT	PAY GROUP	HIRED DATE	TERMINATION DATE	LAST PAYMENT DATE

2. In page below, select the employee you wish to make entry, and click NEW.

IR8A Additional re	ecord Housing	Hotel/Travel	Others	Remarks	Misc			
	NEW	SAVE		CANCEL		Record Type - Original Record	Company Code - TIMES2	۲
Emp No/Name	00001 [EMPLOYEE 0	0001 NA NA]		v				Total Employee: 8

3. There are a total of 6 tabs in this page, the follow is the screenshot and highlights extracted from YA2025 explanatory notes. As all fields are not compulsory, please fill up only those applicable.



### I. IR8A Additional Record

IR8A			
Director's fees approved at the company's AGM Amount	0.00	Bonus Declaration Date	
Retirement benefits including gratuities/pension/commutation of pension/lump sum payment .etc from Pension/Provident fund:			
Amount accured up to 31-12-1992	0.00	Amount accured from 1993	0.00
Contribution made by employer to any Pension/Provident Fund constituted outside Singapore	0.00		
Pension/Provident Fund:			
Are contributions Mandatory? Were contributions charged/deductions by a	Singapore Permanent Es	tablishment?	

Item	Description					
Director's fees approved at the company's AGM	<ul> <li>Indicate date when company's annual general meeting /Extraordinary General Meeting (AGM/EGM) is held or approval date of the director's fee by the board of the company.</li> <li>For public listed company, if more than one meeting during the calendar year to approve payments of director's fees for the same accounting year, enter the date of approval of the last held meeting;</li> <li>By default, it is dated to 31<sup>st</sup> Dec 2024.</li> </ul>					
Retirement benefits including gratuities/ pension /commutation of pension /lump sum payment .etc from Pension/ Provident fund	All retirement benefits including gratuities and pensions are taxable unless they are specifically exempted under the Income Tax Act.					
Amount accrued up to 31-12- 1992\$	The retirement benefits accrued from existing approved pension and provident funds up to 31 Dec 1992 will remain tax-exempt.					
Amount accrued from 1993	Amount are taxable only on funds accrued from 1 Jan 1993 to date of retirement. The funds will be taxed at the time the benefits are received.					
Contribution made by employer to any Pension/Provident Fund constituted outside Singapore	Any contribution made by employer to any Pension/Provident Fund outside Singapore is taxable. Declare the amount and name of the fund.					
Are contributions Mandatory?	If contribution made above by employer to any Pension/Provident Fund constituted outside Singapore is/are mandatory, tick on the option. Default grey tick is unticked.					



IR8S Overseas Posting	
Whether approval has been obtained from CPF board to make full contributions (for SPR status granted on / after 31 Dec 2002):	
Renouncement of SPR	
Other Info	
Adjust Voluntary Contribution?	
Adjust Employer Variance?	
Whether Voluntary CPF contribution are obligatory by contract of employment?	

ltem	Description				
Whether approval has been obtained from CPF board to make full contributions (for SPR granted on/after 31 Dec 2002)	Applicable for PR 1 <sup>st</sup> year or 2 <sup>nd</sup> year contributing full CPF rate or full employer rate & graduated employee rate.				
Renouncement of SPR	Indicate the date of cancellation for permanent residence status.				
Adjust Voluntary Contribution?	To Adjust voluntary CPF or employer variance (employer CPF excess) directly.         Tick Adjust Voluntary CPF Contribution, then you will see 2 fields appear as shown below. Key in the voluntary CPF amount, this will override the computed amount in IR8S.         Image: Contribution in the imployee's Contribution is the imployee's Contribution in the imployee's Contribution is the imployee's Contribution in the imployee's Contribution is th				
	Employer's Contribution :     \$     200.00       Employee's Contribution :     \$     100.00				
Adjust Employer Variance?	Tick Adjust employer variance and key the employer variance, this will override the computed amount Adjust Employer Variance? Variance Amount Indicate if voluntary CRE contributions are obligatory by contract of				
Contribution are obligatory by contract of employment?	employment.				



Approval obtained from IRAS for Compensation/Retrenchement benefits	Date of Approval
Employee's Income Tax Borne by Employer?	Not Applicable [N]
Gains from exercise of stock option?	V

ltem	Description
Approval obtained from IRAS for	Indicate approval if there are pay out item(s) with tax line 72,
Compensation/ Retrenchment benefits	remember to obtain IRAS approval for tax relief.
Date of Approval	Kindly fill in the indicator and approval date.
Employee's Income Tax Borne by	If employee's income tax is borne by employer, select from
Employer?	"Tax fully borne by employer" or "Tax partially borne by
	Employer" or "A fixed amount of income Tax borne by Employee".
	If "Tax partially borne by Employer" or "A fixed amount of
	appear for user to enter the amount.
Gains from exercise of stock option?	Indicate if ESOP/ESOW plan granted while an individual is exercising employment in Singapore / NOT exercising employment in Singapore.



## II. Housing

Emp No/Name PR001		¥	ADDRESS 1	Total Employee: 43
Value of Place of Residence				
Period of Occupation Fre	om 📃	То	Number of employee sharing the Quarter	0
No of Days	0		Annual value	0.00
Address			(2a) AV of Premises for the period provided	0.00
			(2b) Total Value of Furniture/ Fitting	0.00
			(2c) Rent paid to landlord including rental of Furniture/ Fittings	0.00
Postal Code		Copy EMS-Address?	(2d) Taxable Value of Place of Residence (2a+2b) or 2c	0.00
Type of Furnished	/A 🗸		(2e) Rent paid by Employee	0.00
		CLEAR CALCULATE Overwr	ite? (2f) Total Taxable Value of Place of Residence (2d-2e)	0.00
Value of Furniture & fitting/Driver/Gardener				
Public Utilities		0.00	Telephone	0.00
Pager		0.00	Suitcase	0.00
Golf Bag/Accessories		0.00	Camera	0.00
Servant / Gardener / Upkeep of Comp	ound	0.00	Driver	0.00

Item	Description
Address 1 Address 2	In the event if there is a change in accommodation within the year, enter 2nd address under Address2 tab.
Value of Place of Residence	Housing benefit details, key in <b>Period of Occupation</b> , and <b>Address</b> if housing benefit provided. Tick Copy EMS-Address will capture employee address from EMS. Period of Occupation No of Days address 10 JALAN BESAR #14-01 SIM LIM TOWERS Postal Code 208787 Copy EMS-Address? Please take note of the <b>Number of employee sharing the Quarter</b> does not include spouse or children of employee, include employee only. Number of employee sharing the Quarter 0 There are 2 ways to declare housing benefit, which is by annual value or by rent paid. Steps to declare as follow. <b>A) By Annual Value (AV)</b> 1. Set Type of Furnished to either <b>PARTIALLY FURNISHED</b> or <b>FULLY FURNISHED</b> . Type of Furnished



Annual value	56,000
(2a) AV of Premises for the period provided	56,000
(2b) Total Value of Furniture/ Fitting	22,400
(2c) Rent paid to landlord including rental of Furniture/ Fitting	gs O
(2d) Taxable Value of Place of Residence (2a+2b) or 2c	78,400
(2e) Rent paid by Employee	0
(2f) Total Taxable Value of Place of Residence (2d-2e)	78,400
<ul> <li>By Rent Paid</li> <li>Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>Key in rent paid to landlord including rental of by Employee if any. Click calculate and total tax</li> </ul>	] furniture/ Fittings and Rent kable value will be calculate
<ul> <li>B) By Rent Paid</li> <li>Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>Xey in rent paid to landlord including rental of by Employee if any. Click calculate and total tax</li> <li>Number of employee sharing the Quarter</li> </ul>	furniture/ Fittings and Rent xable value will be calculate
<ul> <li>B) By Rent Paid</li> <li>1. Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>2. Key in rent paid to landlord including rental of by Employee if any. Click calculate and total tax</li> <li>Number of employee sharing the Quarter</li> <li>Annual value</li> </ul>	furniture/ Fittings and Rent xable value will be calculate
<ul> <li>B) By Rent Paid</li> <li>1. Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>2. Key in rent paid to landlord including rental of by Employee if any. Click calculate and total tax</li> <li>Number of employee sharing the Quarter</li> <li>Annual value</li> <li>(2a) AV of Premises for the period provided</li> <li>(2b) Tetel/clue of Euroityme (Fitting)</li> </ul>	furniture/ Fittings and Rent kable value will be calculate
<ul> <li>B) By Rent Paid</li> <li>1. Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>2. Key in rent paid to landlord including rental of by Employee if any. Click calculate and total tax</li> <li>Number of employee sharing the Quarter</li> <li>Annual value</li> <li>(2a) AV of Premises for the period provided</li> <li>(2b) Total Value of Furniture/ Fitting</li> </ul>	furniture/ Fittings and Rent kable value will be calculate
<ul> <li>B) By Rent Paid</li> <li>1. Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>2. Key in rent paid to landlord including rental of by Employee if any. Click calculate and total tax</li> <li>Number of employee sharing the Quarter</li> <li>Annual value</li> <li>(2a) AV of Premises for the period provided</li> <li>(2b) Total Value of Furniture/ Fitting</li> <li>(2c) Rent paid to landlord including rental of Furniture/ Fittings</li> <li>(2d) Taxable Value of Place of Residence (2a+2b) or 2c</li> </ul>	furniture/ Fittings and Rent kable value will be calculate
<ul> <li>B) By Rent Paid</li> <li>Set furnished type to NA</li> <li>Type of Furnished N/A</li> <li>Constant Paid to landlord including rental of by Employee if any. Click calculate and total tax</li> <li>Number of employee sharing the Quarter</li> <li>Annual value</li> <li>(2a) AV of Premises for the period provided</li> <li>(2b) Total Value of Furniture/ Fitting</li> <li>(2c) Rent paid to landlord including rental of Furniture/ Fittings</li> <li>(2d) Taxable Value of Place of Residence (2a+2b) or 2c</li> <li>(2e) Rent paid by Employee</li> </ul>	furniture/ Fittings and Rent kable value will be calculate



Value of Furniture & fitting/Driver/Gardener

Public Utilities	0.00	Telephone	0.00
Pager	0.00	Suitcase	0.00
Golf Bag/Accessories	0.00	Camera	0.00
Servant / Gardener / Upkeep of Compound	0.00	Driver	0.00

Item	Description
Public Utilities	Utilities bills will be taxed based on the actual amount paid by employer.
Telephone	For private usage, the employer can either:
	report the amount attributable to private usage in the Form IR8A; or report the full subscription amount.
Servant/ Gardener/ Upkeep of Compound	Gardening/Upkeep of compound and housekeeping costs will be taxed based on actual wages paid by employer to the gardener and domestic helper.
Driver	Amount Taxable = [Annual cost of driver x (private mileage / total mileage)]



# III. Hotel/Travel

Value	of He	otel Accommodation		
1.		Actual cost of Hotel accommodation / Serviced Apartment within hotel building	0.00	
2.		Amount paid by the employee	0.00	
3	а	Cost of home leave passages and incidental benefits provided to employee and his family	0.00	0.00
	b	Interest payment made by the employer to the third party on behalf of an employee and/or loans provided by employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company.	0.00	0.00
	с	Free or subsidised holidays including air passage, etc.	0.00	0.00
				Amount populated from Payroll system

Item	Description
1. Actual cost of Hotel accommodation/ Service Apartment within hotel building	According to IRAS, if the employee stays in a service apartment and is situated in a hotel premises, you are required to declare under this portion.
	Starting from YA2015, you are required to declare the full amount for hotel accommodation/service apartment paid by employer.
2. Amount paid by employee	Enter if there is copayment by employee
3.a. Cost of home leave passages and	Tax Treatment of Home Leave Passage From YA 2018
incidental benefits provided to employee and his family	The home leave passages provided to expatriates, their spouses and children are taxable in full.
b. Interest payment made by the	Loans to Company Directors
employer to third party on behalf of an employee and/or loans provided by the employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or	Benefits directors derive from loans are taxable. The Income Tax Act regards company directors as employees, the benefits from interest-free / subsidised loans are taxable as employment benefits.
influence over the company	Information on prime lending rates is available on the MAS website.
c. Free or subsidised holidays including air passage,etc.	Overseas holiday trip and Holiday reimbursement is taxable



## IV. Others

Education expenses including tutor provided	0.00	0.00
Other non-monetary awards / benefits which do not fall within the above items	0.00	0.00
Entrance/Transfer fees and annual subscription to social or recreational clubs	0.00	0.00
Gains from assets, e.g. vehicles, properties etc. sold to employees at a price lower than open market value	0.00	0.00
Full cost of motor vehicle given to employee	0.00	0.00
Car benefit. Please refer to IRAS website for more detailed information.	0.00	0.00
Insurance premiums paid by the employer	0.00	111.00
		Amount populated from Payroll system

ltem	Description
Education expenses including tutor provided	Taxable situation includes subsidy of course fees or scholarship given as reward for services rendered and remuneration paid during the period of study / scholarship leave.
Other Non- monetary	Tax treatment of awards given to employees for passing examinations, innovation, long-service, service excellence, referrals, work performance, etc.
awards/benefits which do not fall	a) Retirement award (non-cash)
within the above	b) Long service award (non-cash)
items:	For (a) and (b), the award is not taxable if it is symbolic and a token of little or no commercial value.
	As a guide, an award not exceeding \$200 is considered to be not substantial in value. If the award exceeds the exemption threshold, the whole value is taxable.
Entrance/transfer fees and annual subscription to social or recreational clubs	Tax treatment of subscriptions paid by the employer for employees including gym subscriptions and subscription fees for professional networks.
Gains from assets,e.g.	Tax treatment of staff discounts on products and services given to employees, employees' family members, relatives and friends.
vehicles, property,etc sold	Taxable Staff Discount = Market Value - Amount Paid by Employee
to employees at a price lower than open	If the market value of goods or services offered to the employee exceeds \$500, the full amount of the staff discount, i.e. the difference between the market value of the item and the amount paid by the employee, is taxable.
market value	For example, if the market value of a handphone is \$600 and the employee is able to purchase the handphone at \$550 from his employer, the taxable amount is \$50 (\$600 - \$550).


	The benchmark of \$500 is applicable to market value inclusive of GST where applicable.						
Full cost of motor vehicle given to	Car-related benefits given to an employee are taxable based on the value of benefit derived from the employee's private usage of the car or car-related items.						
employee	Taxable conditions includes						
	<ol> <li>Car park charges reimbursed or provided by employer when an employee drives from home to work and parks his own car in the office car park or a nearby car park (season parking or daily car park charges)</li> </ol>						
	2. Taxes, repairs and maintenance expenses of employee's own vehicle						
	3. Allowance on ERP Charges						
Car benefit. (Please refer to	(a) New Car provided by employer Value of Benefit:						
IRAS website for more detailed information.)	3/7 x [(car cost – PARF rebate)/10 + actual running and maintenance costs incurred by the employer]						
	i) "3/7" refers to the use of the car outside office hours for private matters, which is estimated at 3 out of 7 days in a week.						
	ii) "Car cost" refers to the acquisition cost of a car (inclusive of COE) paid or payable on the date of purchase. If the car is not provided to the employee for the full year, the cost of the car can be apportioned based on the number of days that the car was provided to employee in the year.						
	iii) "PARF rebate" refers to the Preferential Additional Registration Fee rebate to be granted when the car is de-registered at the age of above 9 but not exceeding 10 years.						
	iv) Actual running and maintenance costs incurred by the employer (including reimbursements made to the employee by the employer) refer to costs such as road tax, petrol, car park charge, ERP charge, car insurance, repairs and maintenance, if any.						



Т

	(b) Leased car provided by employer Value of Benefit: 3/7 x (rental cost incurred by the employer + actual running and maintenance costs incurred by the employer)
	i) "3/7" refers to the use of the car outside office hours for private matters, which is estimated at 3 out of 7 days in a week.
	ii) If you have rented a car for your employee's use, the rental cost of the car should be used instead of the car cost.
	iii) Actual running and maintenance costs incurred by the employer (including reimbursements made to the employee by the employer) refer to costs not borne by the car hiring company, such as petrol, car park charge, ERP charge, if any.
	For more information on how to compute the taxable value of a second-hand car, refer to www.iras.gov.sg [Taxes > Individual Income Tax > Employers > Understanding the Tax Treatment > Car and Car-related Benefits]. 4j. Non-monetary awards/benefits Non-cash awards/benefits are taxable
Insurance premiums paid by the employer	Tax treatment of insurance premiums paid by employers including personal insurance policies, group insurance policies, travel insurance policies and workman compensation.
	Taxable Condition includes:
	1. Personal Insurance policy where employee is the policyholder.
	2. Group Insurance policy (e.g. group insurance policies covering life, personal accident or critical illness) where employees are entitled to the payout contractually
	If the employer subsequently disburses the insurance payout to its employees, the payout is taxable as additional remuneration, unless it is received by way of death gratuity or as compensation for death or injuries (which is tax-exempt under the law).



### V. Remarks

Remark tab is to add in additional information for IRAS reference.

Detailed Gratuity,	ed Information for Gratuity/Compensation : (Please fill in if ty/Compensation is not 0)	
Reason f payment	n for payment for the lump sum payment : (Please fill in if lump sum ent is not 0)	
Basis of	of arriving at the payment : (Please fill in if basis of arriving is not 0)	

# 4.Lump sum payment (i) Gratuity \$ (ii) Notice Pay \$ (iii) Ex-gratia payment \$ (iv) Others (please state nature) \$ (iv) Others (please state nature) \$ Date of approval ...... (v) Compensation for loss of office \$ NA Approval obtained from IRAS : Yes/No Date of approval ...... Reason for payment: Length of service within the company/group : Basis of arriving at the payment: (Give details separately if space is insufficient) Image: Company instruction in the company/group instruction instruction in the company/group instruction instructi

#### VI. Misc

This section contains other miscellaneous items for tax reporting.

CPF Supplementary Employee CPF Supplementary Vol EE CPF		0.00	Adjusted Employee CPF Supplementary Vol ER CPF	0.00
ltem	Description			

**CPF** To manually adjust excess or voluntary contributions in **IR8A SUPPLEMENTARY Form.** 



For IRAS eSubmission Only	
Remission / Overseas Posting / Exempt Indicator	NA
Overseas Posting	
Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	0.00
Cessation Provisions	

Item	Description						
For IRAS eSubmission Only	I. Overseas p You are required to whole year. II. Overseas p Period of overseas Posting	I. Overseas posting incidental to Singapore employment         You are required to report the employee's income and CPF contribution for the whole year.         II. Overseas posting not incidental to Singapore employment         Period of or overseas         Deductions					
	Whole year	<ul> <li>Not required to report the employment income in items a) to d).</li> <li>Select "Full Year" in item "e) 2. Overseas Posting".</li> <li>Employers participating in AIS, select 'Income from Overseas Employment' under Remission / Overseas Posting / Exempt Indicator.</li> </ul>	<ul> <li>Not required to report employee's CPF contributions.</li> <li>Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year</li> </ul>				
	Select "Income from Overseas Employment" under Remission / Overseas Post         Exempt Indicator and Select "Full Year" under Overseas Posting.         For IRAS eSubmission Only         Remission / Overseas Posting / Exempt Indicator         Overseas Posting         Exempt Income from Overseas Employment [6]         Full Year         Overseas Posting         Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/         Income from Overseas Pension Fund with Tax Concession         Cessation Provisions         Period of       Income         overseas Posting						



	<ul> <li>Only report the employment income for the Singapore employment in items a) to d).</li> <li>Report CPF co Singap</li> </ul>	the employee's ntribution for the ore employment.
	<ul> <li>Select "Part of the Year" in item "e) 2. Overseas Posting".</li> <li>Employers participating in AIS,</li> </ul>	t donations, outions to ie Building Fund, urance premiums
	select <b>'Income from Overseas</b> for the <b>Employment'</b> under Remission / Overseas Posting / Exempt Indicator.	whole year.
1. Select "In	ncome from Overseas Employment" under Remission /	Overseas Posting
Exempt Ir	ndicator and Select "Part of the Year" under Overseas I	Posting.
For IRAS eSubmission O	Only	Warroos Employment [6]
Oversees Desting	Part of the Yes	r 🗸
UVERSEAS POSITION		
Exempt Income/Income	e subject to Tax Remission/ Income from Overseas Employment/	0.00
Exempt Income/Income Income from Overseas	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession	0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession	0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession	0.00
Exempt Income/Income Income from Overseas I Cessation Provisions  2. Go under IR8A Additional record  IR8A Additional record  IR8A Additional record	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession             • Others Tab, indicate insurance premium if applicable.          Housing       Hotel/Travel         Others       Remarks         Mew       SAVE         CANCEL       Record Type - Original	0.00 nal Record
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additional record	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession	0.00 nal Record
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additional record IR8A Additional record IR8A Additional record IR8A Additional record IR8A Additional record	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession <b>Others Tab</b> , indicate insurance premium if applicable. <b>Housing Hotel/Travel NEW SAVE CANCEL Record Type - Origi Company Code - TIMES2 TIMES2</b>	0.00 nal Record Total Employee
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additional record	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession <b>Others Tab</b> , indicate insurance premium if applicable. <b>Housing Hotel/Travel NEW SAVE CANCEL Record Type - Origi Company Code - TIMES2</b>	0.00 nal Record Total Employee 0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additional record IR8A Additional record IR8A Additional record IR8A Additional record Emp No/Name 00001 [EMPLOYEE 00003 Education expenses in Other non-monetary a	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession             • Others Tab, indicate insurance premium if applicable.             • Housing Hotel/Travel Others Remarks Misc            • NEW SAVE CANCEL Record Type - Origit Company Code - TIMES2             1 ]             • neluding tutor provided             awards / benefits which do not fall within the above items	0.00 nal Record Total Employee 0.00 0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additiona	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession <b>Others Tab, indicate insurance premium if applicable. Housing Hotel/Travel Housing Hotel/Travel NEW SAVE CANCEL Record Type - Origi Company Code - TIMES2 I I I I I New SAVE Cancel Record Type - Origi Company Code - TIMES2 I n I I SAVE Cancel Record Type - Origi I Model</b>	0.00 nal Record Total Employee 0.00 0.00 0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additiona	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession          Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Tax Concession         Image: Concession Fund with Concession	0.00 nal Record Total Employee 0.00 0.00 0.00 0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Additiona	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession	0.00 nal Record Total Employee 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Exempt Income/Income Income from Overseas I Cessation Provisions  Cessation Provision  Cessation Provision  Cessation Provision  Ce	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession <b>Others Tab, indicate insurance premium if applicable. Housing Hotel/Travel NEW SAVE CANCEL Record Type - Origi Company</b> Code - <b>TIMES2 I I I ncluding tutor provided and annual subscription to social or recreational clubs u u</b>	0.00 nal Record Total Employee 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Exempt Income/Income Income from Overseas I Cessation Provisions 2. Go under IR8A Additional record IR8A Addition	e subject to Tax Remission/ Income from Overseas Employment/ Pension Fund with Tax Concession	0.00 nal Record Total Employee 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0



<ol> <li>Go under IR8A Report &gt; IR8A Adjustment.</li> <li>Indicate batch indicator to "Original", enter CPF contributi contributions to Mosque Building Fund for the whole year accordin click on "Save" button to save the entry.</li> </ol>	ions, donati ngly. When c	ions, Jone
IR8A Adjustment		
Image: Second state     Image: Second st		8
Emp No/Name 0001 [EMPLOYEE 00001 ]	Total Emplo	yee: <b>8</b>
g) Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded) h) Gains and profits from Employee Stock Option (ESOP)/Other forms of Employee Share	0.00	^
e option profit for S(10) G 0.00 e option profit for S(10) B 0.00		
) Value of Benefits-in-kind	200.00	-
PLOYEE's COMPULSORY contribution to * CPF/Designated Pension/Provident Fund	0.00	
b) Donations deducted through salaries for Yayasan Mendaki Fund / Community Chest of Singapore / SINDA / CDAC / ECF / Other tax exempt donations	24.00	
) Contributions deducted through salaries for Mosque Building Fund	0.00	
d) DEDUCTIONS - Life insurance premiums deducted from salaries	0.00	
(I		

# B) Steps to do Appendix 8A Amendment (Benefit in Kind)

1. Go to Income Tax > IRAS > Step 2: A8A-Benefit in kind and you will see the following.



 Select Benefit In Kind Amendment, and the rest will be exactly same as item A) Steps to key in Benefit In Kind (Appendix 8A) in this section, except the amount insert must be only the difference amount (amount to offset the original form submitted).



# 2.7 Appendix 8A Report

This section will guide you how to print Appendix 8A form and checking report.

### A) Steps to generate Appendix 8A Report

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  PDF Report: A8A-Benefit In Kind Report



opendix 8	BA Form Print D	ialog		
Main	Department	Cost Center		
Sorted I	Ву	EMP NO 🔽		
Employ	ee From	EMPF [ABDUL RAH	HMAN BIN ALI]	
Employ	ee To	EMPM [RICHARD 1	TAN LEONG KAI]	<b>T</b>
Staff ex	cluded from II	R8A Submission	Run	
Batch I	ndicator	ORIGINAL	$\checkmark$	Print Date 31/12/2024
GEN	IERATE PDF	E-IRAS	GENERATE PDF ZIF	P Total Employee: 8

- 2. Click **GENERATE PDF** to generate report in pdf format.
- 3. Form Appendix 8A shown in the following page.



### **APPENDIX 8A**

	Value of Benef (Fill in this form if appl	its-in-Kind for the icable and give it	e Year Ended 31 Dec to your employee by 1 I	Mar )	
Full	Name of Employee as per NRIC / FIN		Tax Ref No:		
					\$
1. F	Place of Residence provided by Employer (See Explan	atory Note 12)			
Ad	dress:		Period of occupation:	No. of days:	
Nu	mber of employee(s) sharing the premises (exclude family	members who are r	ot employees):	-	
2. /	Accommodation and related benefits provided by Emp	loyer (See Explana	tory Note 12):		
a.	Annual Value (AV) of Premises for the period provided (s	tate apportioned am	ount, if applicable)		
b.	Value of Furniture & Fitting (Mandatory if 2a is completed (i) 40% of AV if premises is partially furnished or (ii) 50% of AV if premises is fully furnished	):			
C.	Rent paid by employer including rental of Furniture & Fitti (Mandatory if the rent is paid by the employer)	ngs (state apportion	ed amount, if applicable):		
d.	Taxable Value of Place of Residence: (2a + 2b) or 2c				
e.	Total Rent paid by employee for Place of Residence				
f.	Total Taxable Value of Place of Residence (2d - 2e)				
g. L	Itilities/Telephone/Pager/Suitcase/Golf Bag & Accessories/C	Camera/Electronic Ga	dgets (e.g. Tablet, Laptop,		
h.	Driver [ Annual Wages X (Private / Total Mileage)]				
i.	Servant / Gardener / Upkeep of Compound	any to parform these			
i. '	Taxable value of utilities and housekeeping costs (2g +2	pany to perform these 2h + 2i)	services		
в. н	otel Accommodation Provided (See Explanatory Note 12	2)			
a. A	ctual cost of hotel accommodation/Serviced Apartment with	in hotel building			
b. A	mount paid by the employee				
с. Т	axable Value of Hotel Accommodation (3a - 3b)				
4 0	there				
a.	Cost of home leave passages and incidental benefits prov (See Explanatory Note 12)	vided to employee an	d his family:		
b.	Interest payment made by the employer to a third party provided by employer interest free or at a rate below mari influence over the company (See Explanatory Note 12):	on behalf of an emp ket rate to the employ	oloyee and/or interest benefits ee who has substantial shareh	arising from loans holding or control or	
c.	Insurance premiums paid by the employer (See Explanat	tory Note 12):			
d.	Free or subsidised holidays including air passage, etc.:				
e.	Educational expenses including tutor provided (See Expl	anatory Note 12):			
f.	Entrance/transfer fees and annual subscription to social o	r recreational clubs:			
g.	Gains from assets, e.g. vehicles, property, etc. sold to em	ployees at a price lov	ver than open market value:		
h.	Full cost of motor vehicles given to employee:				
i.	Car benefits (See Explanatory Note 12):				
j.	Other non-monetary awards/benefits which do not fall with	hin the above items (	See Explanatory Note 12):		
I	Name of Employer:				
,	Address of Employer:				
ī	Name of authorised person making the declaration	Designation	Tel No /Fmail	Signature	
	tame of automoca person making the declaration	Designation	rei. No./Eliidi	oignature	Date

IR8A(A/1/ There are penalties for failing to give a return or furnishing an incorrect or late return.



# 2.8 Share Option

This section will guide you on how to input any share options/stock option, and it will eventually

reflect in Appendix 8B.

# **PREQUENTLY ASKED QUESTION**

### Q: What is Appendix 8B?

A: Appendix 8B is only applicable to **<u>companies that have stock option</u>**. This portion must be completed and signed off by the company secretary/director, representative of a non-resident company or a person authorized by the employer.

In respect of an employee who has derived gains or profits; either directly or indirectly from the exercise or any benefit where such a right/benefit was obtained by any office or employment reason.

This section is for users to key in the Appendix 8B information.

Generally, ESOP gains are taxable in the year in which it is exercised. The date of exercise is the date when the gains accrued to your employee.

ESOW gains are taxable in the year in which it is granted. However, if there is a vesting period imposed on the ESOW, the gains will be taxed in the year in which it is vested. If a moratorium (selling restriction) is imposed on an ESOP/ESOW plan, the gains are accrued on the date when the moratorium is lifted.



# A) Steps to key in Share Option

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  A8B-Share Option  $\rightarrow$  Original and you will see screen below.

### **A8B-Share Option**

- Original
- Amendment

If there are entries made earlier, you may tick to delete/edit, otherwise, click ADD to proceed.

Share Option - Appendix 88							
ADD	DELETE				Type to	o search here 🔎	8
EDIT EMP NO	EMP NAME		DEPARTMENT	PAY GROUP	HIRED DATE	TERMINATION DATE	LAST PAYMENT DATE

2. In page below, select the employee and click new. Button explanations as follow.

	Image: Metric Save     Cancel									
Emp No	Emp No/Name         00001 [EMPLOYEE 00001]         ▼         Populate RCB No         Next Page No         <         I         Total Employee: 1									
• EMP	OYEE STOCK OPTION	I O ENTERPRISE REAL EMP	PLOYEE STOCK	OPTION O COMPANY STOC	OPTION OSTART-UPS OPTION	REMARK				
Emplo	vee Stock Option									
	RCB NO	COMPANY NAME	PLAN TYPE	ESOP/ESOW GRANTED DATE	DATE OF EXERCISE OF STOCK OPTION	EXERCISE PRICE OF STOCK OPTION	MKT VALUE AT TIM	E OF STOCK OPTION GRANT \$	MKT V	
		TIMES SOFTWARE PTE	~			0.00000		0.00000		
		TIMES SOFTWARE PTE	~			0.00000		0.00000		
		TIMES SOFTWARE PTE	~			0.00000		0.00000		

Item	Description					
Populate RCBTo auto populate RCB no. based on company registration number defined company setup.						
Next Page No	To navigate through pages, each page contains of 3 lines on each page.					
Stock Option Types	<ul> <li>Indicate which stock option scheme to declare under. Options as below.</li> <li>Employee Stock Option</li> <li>Enterprise Real Employee Stock Option</li> <li>Company Stock Option</li> <li>Start-Ups Options</li> <li>Remark (for making remark)</li> </ul>					



Field explanations as follow.

Field	Description
RCB NO	To auto populate RCB no. based on company registration no. defined in
	company setup.
COMPANY NAME	To navigate through pages, each page contains of 3 lines on each page.
PLAN TYPE	Select either Employee Share Option (ESOP) or Employee Share Ownership
	(ESOW).
ESOP/ESOW	Date when stock option is granted.
GRANTED DATE	
DATE OF EXERCISE	Date when stock option is exercised.
STOCK OPTION	
EXERCISE PRICE OF	Price when stock option is exercised.
STOCK OPTION	
MKT VALUE AT TIME	Market price when stock option is granted.
OF STOCK OPTION	
GRANT \$	
MKT VALUE AT TIME	Market price when stock option is exercised.
OF EXERCISE OF	
STOCK OPTION \$	
NUMBER OF SHARES	Total number of shares acquired by unit.
ACQUIRED	
GROSS AMT NOT	Profit made by exercising the stock option which is not subject to tax
QUALIFYING FOR	exemption.
TAX EXEMPTION \$	For formula, please refer to formula written on sample Appendix 8B form in
	2.9 Appendix 8B Report.
GROSS AMT OF	Profit made by exercising the stock option.
STOCK OPTION GAIN	For formula, please refer to formula written on sample Appendix 8B form in
<b>γ</b>	2.9 Appendix 8B Report.

### 3. Click **SAVE** once done inserting.





# 2.9 Appendix 8B Report

This section will guide you how to print Appendix 8B form and checking report.

### A) Steps to generate Appendix 8B Report

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  Appendix 8B Report



ppendix 8B Form Print	Dialog
Main Department	Cost Center
Sorted By	EMP NO
Employee From	EMPF [ABDUL RAHMAN BIN ALI]
Employee To	EMPM [RICHARD TAN LEONG KAI]
Print Employee Nun	iber on A8B Form?
Print FORM8E Head	ng
Print Revised Copy	
	Print Date

- 2. Click **GENERATE PDF** to generate report in pdf format.
- 3. Sample form in the following page.



#### Appendix 8B

	DETAILS OF GAIN	OR PROF	ITS FROM E	MPLOYEE STOCK OPTIONS	(ESOP)/OTHEF	R FORMS OF E	MPLOYEE SH	ARE OWNERSHIP(I	ESOW) PLANS	FOR THE YEAR	ENDED 31 [	DEC	
			(Fill in this f	orm and give it to your employe	e / submit to IRA	S by 1 Mar 2022.	Kindly read the e	explanatory notes who	en completing thi	s form.)			
Tax Ref. (NRI	C/FIN): S1234567E	Full Nam	e of Employ	ee as per NRIC / FIN : MA	NDY WONG								
	,	Indicate	· · ·	Date of Exercise of ESOP or						Gains f	rom ESOP / I	ESOW Plans	
Company		<u>Type of</u> <u>Plan</u>	Datast	date of vesting of ESOW Plan (If applicable) if	Exercise Price ESOP/ or Price	Value per share as at	Open Market Value per share as at		Gross Amount Exemption und	Qualifing for Inco er:-	me Tax	****Gross amount Not	Gross Amount of gains from ESOP
Registration Number/UEN	Name of Company	Granted: 1)ESOP or 2) ESOW	grant	Moratorium (i.e. Seiling Restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans	Paid/ payable per share under ESOW Plans(\$)	the date of Grant of ESOP/ESOW Plan(\$)	the date Reflected at column (d) of this form (\$)	Acquired	*ERIS (SMEs)	**ERIS (All Corporations)	***ERIS (Start-ups)	Tax Exemption (\$)	ESOW Plan (\$)
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)
SECTION A:	EMPLOYEE EQUITY-BASE	D REMU	NERATION	(EEBR) SCHEME								(I)=(g-e)xh	(m)=(l)
					0.00000		0.00000	0.00000				0.00	0.0
					0.0000		0.00000	0.00000				0.00	0.0
					0.00000	)	0.00000	0.00000				0.00	0.00
(I) TOTAL OF (	GROSS ESOP/ESOW GAINS IN	SECTION	A									0.00	0.0(
SECTION B:	EQUITY REMUNERATION	INCENTIV	E SCHEM	E (ERIS) SMES					(i)=(q-f)xh			(l)=(f-e)xh	(m)=(i)+(l)
					0.00000	0.00000	0.00000	0.00000	0.00			0.00	0.0
					0.0000	0.00000	0.00000	0.00000	0.00			0.00	0.0
					0.0000	0.00000	0.00000	0.00000	0.00			0.00	0.0
	GROSS ESOP/ESOW GAINS IN		IB	•					0.00			0.00	0.0(
SECTION C:	EQUITY REMUNERATION	NCENTIV	E SCHEM	E (ERIS) ALL CORPORAT	IONS				0.00	(i)=(q-f)xh		(l)=(f-e)xh	(m)=(i)+(l)
					0.00000	0.00000	0.00000	0.00000	)	0.00		0.00	0.00
					0.00000	0.00000	0.00000	0.00000		0.00		0.00	0.0
					0.00000	0.00000	0.00000	0.00000	)	0.00		0.00	0.00
(III) TOTAL OF	GROSS ESOP/ESOW GAINS I	N SECTIO	NC							0.00		0.00	0.0
SECTION D:	EQUITY REMUNERATION	INCENTIV	E SCHEM	E (ERIS) START-Ups							(k)=(g-f)xh	(I)=(f-e)xh	(m)=(k)+(l)
					0.00000	0.0000	0.00000	0.00000	)		0.00	0.00	0.00
					0.00000	0.0000	0.00000	0.00000	)		0.00	0.00	0.00
					0.00000	0.00000	0.00000	0.00000	)		0.00	0.00	0.00
(IV) TOTAL OF	GROSS ESOP/ESOW GAINS I	N SECTIO	ND								0.00	0.00	0.00
Section E: To	otal Gross Amount of ESO	P/SOW G	ains (I+II+II	I+IV): (THIS AMOUNT TO	BE REFLECT	ED IN ITEM (	O(8) OF FORM	/IR8A)					0.00
* ERIS(SMEs) - Th ** ERIS (ALL COR *** ERIS (START-U **** Including any a	is is only applicable to gains derived fro PORATIONs) - This is ony applicable to Jps) - This is only applicable to gains de amount of Discount enjoyed by an emple	m the exercis gains derived rived from the byee on ESOF	e of ESOP gran d from exercise e exercise of ES P / ESOW Plans	ted on or after 1 June 2000 and on or of ESOP granted on after 1 April 200 OP / restricted ESOW granted on or a	before 31 Dec 201 1 / and on or before after 16 Feb 2008 to	3 / restricted ESOV 31 Dec 2013/ restr 15 Feb 2013 and	V granted on or afte icted ESOW grante within 3 years' of th	er 1 Jan 2002 and on or b ed on or after 1 Jan 2002 e qualifying company's ir	pefore 31 Dec 2013 and on or before 31 ncorporation.	by a qualifying comp Dec 2013 by a quali "See Exp	any under the E fying company u planatory Note 4	RIS (SMEs) under the ERIS (ALL C of Appendix 8B	ORPORATIONS)
DECLARATIO	N												
We certify the	nat on the date of grant of ESC	P / ESOW	plan, all the	conditions (with reference t	to each respect	ive scheme) st	ated in paragra	aphs 4 & 5 of the E	xplanatory Not	es for Completic	on of Append	dix 8B were met.	
Company Re	gistration No.: <u>199812345D</u>		Name of En	ployer : TIMES SOFTWARE	PTE LTD			Date of incorporatio	on [For ERIS (St	art-ups only)]:			
Name of aut	horised person making the decla	ration :	test		Signature :		Designation	test	Tel	89708282		Date :	
App8B (1/	)			There are penalties for	failing to giv	e a return or	furnishing a	n incorrect or lat	e return.				

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# 2.10 IR8A Form and Checking Report

This section will guide you how to print IR8A form and checking report.

### A) Steps to generate IR8A Report

### 1. Go to Income Tax $\rightarrow$ IRAS $\rightarrow$ PDF Report: IR8A

PDF Report					
Þ	IR8A				
⊳	A8A-Benefit In Kind				
Þ	IR8S				
⊳	A8B - Share Option				
⊳	Pay History				

R8A Form Print Dialog		
Main Department	Cost Center	
Sorted By	EMP NO	
Employee From	EMPF [ABDUL RAHMAN BIN ALI]	•
Employee To	EMPM [RICHARD TAN LEONG KAI]	•
Include zero salary e	employee?	
To Print IR8E Headir	ıg	✓
Print Employee Num	ber on IR8A Form?	
Do not round the Co	mmunity Fund/Donations?	
Shows round down t	o the nearest dollar in the IR8A Report? (Except items d1-d9)	
Staff excluded from	IR8A Submission Run	
Name of CPF Fund	CENTRAL PROVIDENT FUND	
Batch Indicator	ORIGINAL  Print Date 31/12/2024	
Total IR8A (original)	Employee Count	0
Total IR8A (Adjustm	ent Record as original**) Employee Count	0
Total IR8A (amendn	nent) Employee Count	0
IR21 Employee Cou	nt	0
GENERATE PDF	E-IRAS GENERATE PDF ZIP Total Employ	yee: <b>47</b>



Field	Description						
Sorted By	Allow user to sort IR8A forms by the following options.						
Employee From/To	To filter a range of employee by the employee number.						
Include zero salary employee	Include employee with zero income.						
To print IR8E Heading	The form header will display FORM IR8E instead of FORM IR8A. Please note that if you are doing manual submission, this option must be <b>untick.</b>						
Print Employee Number on IR8A Form?	To print the employee number on IR8A form. It will be displayed on the top left side corner of the form.						
	Employee No : 001         FORM IR8A           Return of Employee's Remuneration for the year ended 31 Dec Fill in this form and give it to your employee by 1 Mar           This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars and details of his/her employment income. Please read the explanatory notes when completing this form.           Employer's Tax Ref. No./ UEN         Employee's Tax Ref. No : ' *NRIC / FIN(Fereign Identification Ne.) 199804415D         S81345131           Full Name of Employee as per NRIC/FIN Abdul Rahman Bin Ali (MOSQ Contribution)         Date of Birth 01/09/1981         Sex Male         Citizenship SINGAPOREAN						
Do not round the Community/Donations?	<ul> <li>The IR8A form does not allow you to input cents under:</li> <li>Income (items a to e)</li> <li>Deduction (Employee's compulsory contribution to CPF, Donations, Contributions for Mosque Building Fund and Life Insurance premiums)</li> <li>IRAS give the benefit to taxpayers when rounding up or down to the nearest dollar.</li> <li>For income fields, drop the cents. For the items d1 to d9, drop the cents only after obtaining the total for items d1 to d9.</li> <li>For deduction fields, round up to the next dollar.</li> <li>E.g.1 Salary of \$31,220.98 is to be entered as \$31,220 (drop the cents).</li> <li>E.g.2 Deduction such as CPF contributions of \$5,566.22 is to be entered as \$5,567 (round up).</li> </ul>						
Shows round down to the nearest dollar in the IR8A Report?	Shows the round down to the nearest dollar in the IR8A Report?" enables user to round down the figures in the IR8A form.						



Staff excluded from IR8A	Tick $\checkmark$ to exclude Staff with <b>Yes</b> indicator under Exclude from IRAS.					
submission run	IR8A form will not be generated.					
	E-Payroll Statutory Requirement Allowances/Deductions Stop Payment					
	Employee ID / Name ABC016 [KWAY TIN]					
	Statutory Information					
	CPF/Levy* SERVICE UNSKILLED WORKER 25% to 40%					
	PR Approved Date *					
	Income Tax / Fin No G2600501P App8A - Benefit In Kind					
	CPF A/C # App8B - Share Options					
	Employer CPF A/C # T16ZZ0099JPTE01 [ABC] V Exclude From IRAS YES V					
Name of CPF Fund	This enables user to choose the name of the Employee's compulsory					
	contribution fund. It is either <b>CPF</b> or <b>Designated Pension Provident Fund</b> .					
	Name of CPF Fund CENTRAL PROVIDENT FUND  CENTRAL PROVIDENT FUND					
	DESIGNATED PENSION/PROVIDENT FUND					
	Below is the screenshot of how it will appear in the IR8A form.					
	DEDUCTIONS EMPLOYEE'S COMPULSORY contribution to * CPF / Designated Pension/Provident Fund (less amount refunded/					
	to be refunded) Name of Fund : CENTRAL PROVIDENT FUND					
Batch Indicator	Allows user to show <b>Original</b> figures. <b>Amendment</b> figures (if any), or the					
	<b>Final</b> figures which is the combination of both the original and					
	amendment.					
Department and Cost	Filter employee based on department or cost centre.					
Centre Tab	Main Department Cost Center					
	Search: Type to search here					
	CODE DESCRIPTION SELECTED					
	3D 3D DESIGNER					
	ADMIN ADMINISTRATIVE					
	DESIGNER DESIGNER					
	Main Department Cost Center					
	Search: Type to search here					
	CODE DESCRIPTION SELECTED					
	COST1 COST CENTER 1					
	COST2 COST CENTER 2					

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Print Date	Date to refl	ect on IR8A For	m.		
	DECLARATION (See Ex	planatory Note 2)			
	Name of Employer	TIMES SOFTWARE PTE LTD	)		
	Address of Employer	10 JALAN BESAR, SIM LIM T	OWER, #14-01		
	test	SINGAPORE (208787)	test	89708282	31/12/2024
	Name of authorised perso	on making the declaration	Designation	Tel. No.	Date

#### 2. Click **GENERATE PDF** to generate IR8A Form.

GENERATE PDF	Total Employee:
--------------	-----------------

3. Below is a sample of IR8A Form



(D

### FORM IR8A

Return of Employee's Remuneration for the Year Ended 31 Dec 20	
Fill in this form and give it to your employee by 1 Mar 2025	
NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO	3

This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars and details of his/her employment income. Please read the explanatory notes when completing this form.

Employee's Tax Ref. No. / UEN Employee's Tax Ref. No.: \*NRIC / FIN (Foreign Identification No.)

Full	Name of Employee as	per NRIC / FIN		Date of Birth		Sex	Citizensh	lip	
Resi	dential Address			Designation		Name of Bank to which salary is credited			
lf en (See	ployment commenced Explanatory Note 5)	ring the year, state:	Date of Comme	ncement	Date of Cessation				
(000	INCOME (See Explanat	tory Note 9 unless o	otherwise specified)				\$		
a)	Gross Salary, Fees,	Leave Pay, Wage	es and Overtime Pay	1					
b)	Bonus (non-contract	ual bonus paid in 2	2024 and/or contractu	ial bonus)					
c)	Director's fees (approved at the company's AGM/EGM on / )								
d)	Others:						<u> </u>		
4)	1. Allowances: (i) Tra	ansport \$	(ii) Entertainment \$	(iii) Othe	ers \$				
	2. Gross Commission	for the period	/to/	/ * Month	y and/or other adl	hoc payment			
	3. Pension								
	4. Lump sum paymen	nt							
	(i) Gratuity \$		(ii) Notice Pay \$		(iii) Ex-gratia pay	/ment \$			
	(iv) Others (please s	state nature) \$							
	(v) Compensation for	or loss of office \$	Appro	oval obtained from	IRAS: *Yes/No	Date of Approval:			
	Reason for payme	nt:		Le	ngth of service w	ithin the company	y/group:		
	Basis of arriving at the payment: (Give details separately if space is insufficient)								
	5. Retirement benefits including gratuities/pension/commutation of pension/lump sum payments, etc from								
	(Amount accrued u	p to 31 Dec 1992	\$)		Amount ac	crued from 1993:			
	6. Contributions made	e by employer to a	ny Pension/Provident	Fund constituted	outside Singapore				
	[See Explanatory	Notes 9d (6)]			• •				
	7. Excess/Voluntary c	contribution to CPF	by employer (less an	nount refunded/to	be refunded):				
	8. Gains or profits from [Complete the Ap	m Employee Stock pendix 8B]	Option (ESOP)/other	r forms of Employe	e Share Ownersh	ip (ESOW) Plans:			
	9. Value of Benefits-ir	n-kind <b>[See Expla</b> r	natory Note 12 and c	complete Append	x 8A]				
					TOTAL (items	d1 to d9)		]	
e)	<ol> <li>Remission: Amoun</li> <li>Overseas Posting:</li> <li>Exempt Income: \$</li> </ol>	t of Income \$ *Full Year/Part of (See Ex	the Year (See Explan (planatory Note 8b)	natory Note 8a)		,			
f)	Employee's income	If tax is fully borr	ne by employer, DO N	IOT enter any amo	unt in (i) and (ii)				
	tax borne by	(i) If tax is partial	lly borne by employer	, state the amount	of income for which	ch tax is borne by e	mployer		
	employer? * YES / NO	(ii) If a fixed amo	ount of tax is borne by	employee, state ti	ne amount of tax t	o be paid by employ	yee		
								-	

DEDUCTIONS (See Explanatory Note 10 - Deductions)	DEDUCTIONS (See Explanatory Note 10 - Deductions)						
EMPLOYEE'S COMPULSORY contribution to *CPF/Designated Pensic refunded) Name of Fund :							
(Apply the appropriate CPF rates published by CPF Board on its webs contributions to CPF, voluntary contributions to Medisave Account, v Scheme, SRS contributions and contributions to Overseas Pension							
Donations deducted from salaries for:							
"Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CD	AC/ECF/Other tax exempt donations						
Contributions deducted from salaries to Mosque Building Fund:							
Life Insurance premiums deducted from salaries:							
DECLARATION (See Explanatory Note 2)							
Name of Employer:							
Address of Employer:							
Name of authorised person making the declaration Designation	Tel. No./Email Signature	Date					
There are penalties for failing to give a re	turn or furnishing an incorrect or late return.						
IR8A (1/ )	* Del	ete where applicable					

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# **B)** Steps to generate IR8A Checking Report

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  PDF Report: IR8A Checking. All fields are the same as IR8A

Report in section A.

P	DF Report
Þ	IR8A
D	A8A-Benefit In Kind
Þ	IR8S
Þ	A8B - Share Option
⊳	Pay History
Þ	IR8A Grand Total
Þ	IR8A - Checking
Þ	IR8A - Supplementary
⊳	IRAS - Check List

8A Chec	king Report Dial	og							
Main	Department	Cost Center	]						
Sorted	Ву								
Employ	ee From	EMPF [ABDUL RAH	HMAN BIN ALI]			•			
Employ	ee To	EMPM [RICHARD	EMPM [RICHARD TAN LEONG KAI]						
Include	zero salary er	mployee?				<b>√</b>			
To Print	t IR8E Heading	J							
Print Er	nployee Numb	er on IR8A Forn	n?						
Do not	round the Con	nmunity Fund/D	onations?						
Shows	round down to	the nearest do	llar in the IR8A	Report? (Except it	ems d1-d9)				
Staff ex	cluded from I	R8A Submission	Run			$\checkmark$			
Name o	of CPF Fund	CENTRAL PRO	OVIDENT FUND	~					
Batch I	ndicator	ORIGINAL	~		Print Date 31/12/2	024			
GENI		1			T   F				
					I OTAL E	mpioyee: 47			

### 2. Click **GENERATE EXCEL** to generate report in excel format.

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3. Below is the sample:

IR8A Che	cking Report								
TIMES SO	FTWARE (S) P	TE LTD							
TYPE	EMPLOYEE	EMPLOYEE NAME	COMPANY CODE	NRIC/ FIN	INCOME TAX A/C	PR APPROVE DA	EMPLOYMENT PASS A	CPF A/C No	PASSPORT No
С	001	Abdul Rahman Bin Ali (MOSQ (	TSPLIRAS	S8134513I	S8134513I			S8134513.9	
с	002	John Andrew Smith (10K Incom	TSPLIRAS	F1449991K	F1449991K				
с	003	Christy Chong (PR1 Paid PR_E	TSPLIRAS	S6904035G	S6904035G	01/01/2017		S6904035.7	
С	004	Ong Lee Mooi (PR1 Paid CLAS	TSPLIRAS	S8003019C	S8003019C	01/01/2017		S8003019.3	



In the final submission, IRAS will always round up the community fund contributions and round

down your earnings as their e-Submission system only accept rounded figure without cents.

# 2.11Grand Total IR8A Report

This section will guide you on how to generate Grand Total IR8A Report.

## A) Steps to generate IR8A Grand Total Report

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  PDF Report: IR8A Grand Total



- 2. Click **GENERATE PDF** to generate report.
- 3. Below is the sample report.



#### **GRAND TOTAL FOR THE COMPANY - TSPL**

Gross Salary, Fee	e, Leave pay etc.		34,724.54	
Bonus for period			0.00	
Previous Year's B	0.00			
Previous Year's E	0.00			
	Director's Fee		0.00	
OTHERS	Gross Commision		0.00	
OTTERS	HERS Pension			
	Allowance: -			
	Transport		200.00	
	Entertainment		0.00	
	Others		1,361.90	
	Gratuity/Compensation (Excl	ude item 2)	0.00	
1. Gratuity \$		0.00		
2. Compensation	2. Compensation for loss of office \$ 0.00			
<ol><li>Notice pay \$</li></ol>				
4. Ex-gratia paym				
5. Others (please				
Employer Contribu	0.00			
Voluntary / Excess	0.00			
Gains and Profits	from share amount		0.00	
Value of Benefits	- in - kind		0.00	
GRA	ND TOTAL OF OTHERS		1,561.90	
DEDUCTION:-	ODE		0.761.00	
Volunter / Employee			9,761.00	
voluntary Employ			0.00	
Employee's Comp	oulsory Contribution to CPF		9,761.00	
Employee Contrib	0.00			
MOSQ / COMM (	CHEST / SINDA / CDAC / ECF		18.00	
			0.00	





### ADVICE

The most ideal way to start your IRAS report is by using Grand Total IR8A Report to check against with your company pay history report. You may generate pay history report under **Reports**  $\rightarrow$  **Payroll Report**  $\rightarrow$  **Pay History**, or under **Income Tax**  $\rightarrow$  **IRAS**  $\rightarrow$  **PDF Report: Pay History**.

Please ensure your pay history report is generated based on whole company.

	CPF	TAX	Jan	Feb	Mar	Apr	May	Jun	YTD Total
BASIC SALARY	0	1	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	6,020.00	28,020.00
BONUS *	Α	2	0.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00
CHINESE DEV'T ASST. FUND	Ν	0	-1.50	-3.00	-1.50	-1.50	-1.50	-2.00	-11.00
GROSS WAGES			4,400.00	44,400.00	4,400.00	4,400.00	4,400.00	6,020.00	68,020.00
CPF WAGE			4,400.00	44,400.00	4,400.00	4,400.00	4,400.00	6,020.00	68,020.00
EMPLOYEE CPF			-880.00	-8,880.00	-880.00	-880.00	-880.00	-1,200.00	-13,600.00
NETT WAGES			3,518.50	35,517.00	3,518.50	3,518.50	3,518.50	4,818.00	54,409.00
EMPLOYER CPF			748.00	7,548.00	748.00	748.00	748.00	1,020.00	11,560.00
	CPF	TAX	Jul	Aug	Sep	Oct	Nov	Dec	YTD Total
BASIC SALARY	0	1	6,020.00	6,020.00	6,020.00	6,020.00	6,020.00	6,020.00	36,120.00
CHINESE DEV'T ASST. FUND	Ν	0	-2.00	-2.00	-2.00	-2.00	-2.00	-2.00	-12.00
GROSS WAGES			6,020.00	6,020.00	6,020.00	6,020.00	6,020.00	6,020.00	36,120.00
CPF WAGE			6,020.00	6,020.00	6,020.00	6,020.00	6,020.00	6,020.00	36,120.00
EMPLOYEE CPF			-1,200.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00	-7,200.00
NETT WAGES			4,818.00	4,818.00	4,818.00	4,818.00	4,818.00	4,818.00	28,908.00
EMPLOYER CPF			1,020.00	1,020.00	1,020.00	1,020.00	1,020.00	1,020.00	6,120.00

Compare the company pay history grand total with IR8A grand total, make sure the IR8A grand total is not rounded by the checkbox below.

Main	Department	Cost Center			
Employ	vee From	EMPF [ABDUL RAHMAN BIN ALI]	•		
Employee To EMPM [RICHARD TAN LEONG KAI]					
Include	e zero salary en	nployee?	$\checkmark$		
Do not round the Community Fund/Donations?					
Shows round down to the nearest dollar in the IR8A Report? (Except items d1-d9)					
Staff excluded from IR8A Submission Run					



# 2.12IR8A Amendment

This section will guide you how to manually edit the IR8A details for either Original submission or Amended submission.

## A) Steps to Amend IR8A

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  IR8A-Adjustment

I	R8	<b>S</b> A	-4	١dj	us	tm	en	t

- Original
- Amendment
- 2nd Amendment

Batch Indicator	Description
Original	Use for first time submission. Most commonly used for a. Pay correction b. Declare taxable income which was paid outside of local payroll Amount inserted will overwrite the existing amount. Example: Actual Salary = \$28,000 Amendment under Original Batch = \$32,000 Final submission = \$32,000 1. To amend, select either of the option above, Click ADD
	2. Select the employee to amend and click NEW to do amendment.



	3. Click on QUERY to extract all amount then update the amount you would like to adjust and click <b>SAVE</b> when done.
	IR8A Adjustment
	Image: New Save Cancel     IRAS Year     CURRENT YEAR     Batch     ORIGINAL
	Emp No/Name EMPA [EMPLOYEE A]
	Important Notice: You may input the adjustment in the event of the manual adjustment is required. -For Original, "The values will overwrite the system generated IR8A" -For Amendment, "The values input in this form will be the difference for the IR8A form previously submitted" Income/Deduction
	a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay : 32,000.00 b) Bonus (non-contractual & contractual) 0.00 c) Director Fees 0.00
	<ol> <li>Kindly note that once there is an Original Amendment, the figure amended will reflect when generate the IR8A report.</li> </ol>
Amendment	Use for subsequent submission.
	Declare only the <b>difference amount</b> as it will <b>append onto the original IR8A</b> submitted.
	Example 1:
	Actual Salary = \$28,000
	Original Submission = \$24,000
	Amendment should be "\$4,000"
	Example 2:
	Actual Bonus = \$3,000
	Original Submission = \$5,000
	Amendment should be "-\$2,000"
	1. To amend, select either of the option above, Click <b>ADD</b>
	IR8A Amendment       ADD     DELETE     Type to search here       eDIT     EMP NO     EMP NAME       DEpartment     Pay GROUP     HIRED DATE
	2. Select the employee to amend and click <b>NEW</b> to do amendment.
	IR8A Adjustment
	IRAS Year CURRENT YEAR V Batch AMENDMENT V
	Emp No/Name EMPA [EMPLOYEE A]



IR8A Adjustment	NEW SAVE CANCEL	IRAS Year	CURRENT YEAR	Batch AMENDMENT
Emp No/Name EMPA [EM	PLOYEE AJ	· · · · · · · · · · · · · · · · · · ·	QUERY Com	npany Code - AAA
Important Notice: You may in -For Original, "The values will -For Amendment, "The values	put the adjustment in the event of the manual adjustment overwrite the system generated IR8A" s input in this form will be the difference for the IR8A form	is required. previously submitted"		
Income/Deduction				
a) Gross Salary, Fees, Leav	e Pay, Wages and Overtime Pay :			
b) Bonus (non-contractual	& contractual)			
c) Director Fees				
IR8A Form Print Dialog				
Main Departmen	nt Cost Center			
Certed Ru	TMP NO.			
Sorted By	EMP NO			
Sorted By Employee From	EMP NO  EMPA [EMPLOYEE A]			
Sorted By Employee From Employee To	EMPA [EMPLOYEE A] EMPA [EMPLOYEE A]		<b>v</b>	
Sorted By Employee From Employee To	EMPA [EMPLOYEE A] EMPA [EMPLOYEE A] EMPA [EMPLOYEE A] employee?		× *	
Sorted By Employee From Employee To Include zero salary To Print IR8E Head	EMPA [EMPLOYEE A] EMPA [EMPLOYEE A] EMPA [EMPLOYEE A] employee?		× • •	
Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur	t       Cost Center         EMP NO       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         employee?       Image: Cost Center         ing       Image: Cost Center         mber on IR8A Form?       Image: Cost Center		× • • • • • • • • • • • • • • • • • • •	
Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C	t       Cost Center         EMP NO       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         employee?       Image: Cost Center         ing       Image: Cost Center         ber on IR8A Form?       Image: Cost Center         immunity Fund/Donations?       Image: Cost Center		× × ×	
Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down	t       Cost Center         EMPA [CMPLOYEE A]         EMPA [EMPLOYEE A]         employee?         ing         nber on IR8A Form?         community Fund/Donations?         to the nearest dollar in the IR8A Report? (E	Except items d1-d9)	× × ×	
Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from	t       Cost Center         EMP NO       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         employee?       Image: Cost Center         ing       Image: Cost Center         ber on IR8A Form?       Image: Cost Center         ommunity Fund/Donations?       Ito the nearest dollar in the IR8A Report? (En IR8A Submission Run	Except items d1-d9)	× ×	
Main Department Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from	t Cost Center  EMP NO  EMPA [EMPLOYEE A]  EMPA [EMPLOYEE A]  employee?  ing mber on IR8A Form?  community Fund/Donations?  to the nearest dollar in the IR8A Report? (E IR8A Submission Run  CENTRAL PROVIDENT FUND	Except items d1-d9)	× × ×	
Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from Name of CPF Fund	t       Cost Center         EMPA [EMPLOYEE A]         EMPA [EMPLOYEE A]         employee?         ing         nber on IR8A Form?         community Fund/Donations?         to the nearest dollar in the IR8A Report? (E         IR8A Submission Run         CENTRAL PROVIDENT FUND	Except items d1-d9)	× × V V V V	
Main Department Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from Name of CPF Fund Batch Indicator	t       Cost Center         EMP NO       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Cost Center         EMPA [EMPLOYEE A]       Image: Center         employee?       Image: Center         ing       Image: Center         ommunity Fund/Donations?       Image: Center         to the nearest dollar in the IR8A Report? (Enter       Image: Center         CENTRAL PROVIDENT FUND       Image: Center         AMENDMENT       Image: Center	Except items d1-d9)	<ul> <li>*</li> <li>*&lt;</li></ul>	
Main Departmen Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from Name of CPF Fund Batch Indicator Total IR8A (origina	I) Employee Count	Except items d1-d9)		
Main Departmen Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from Name of CPF Fund Batch Indicator Total IR8A (origina Total IR8A (Adjust	I) Employee Count met Record as original**) Employee Count met Record as original**) Employee Count	Except items d1-d9)	· · · · · · · · · · · · · · · · · · ·	
Main Departmen Sorted By Employee From Employee To Include zero salary To Print IR8E Head Print Employee Nur Do not round the C Shows round down Staff excluded from Staff excluded from Name of CPF Fund Batch Indicator Total IR8A (origina Total IR8A (Adjust Total IR8A (amend	I) Employee Count Image: Count	Except items d1-d9)	· · · · · · · · · · · · · · · · · · ·	
Main       Department         Sorted By       Employee From         Employee To       Include zero salary         To Print IR8E Head       Print Employee Nur         Do not round the C       Shows round down         Staff excluded from       Name of CPF Fund         Batch Indicator       Total IR8A (origina         Total IR8A (Adjust       Total IR8A (amend)         IR21 Employee Co       Include the composition	I) Employee Count I) Employee Count I) Employee Count Image Count	Except items d1-d9)	▼ ▼ ▼ ▼ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓	



# 2.13E-Submission

This section will guide you how to setup the parameters and generate the Auto-Inclusion Scheme text files required for E-Submission. This application caters two types of E-Submission method which comply with the IRAS Auto-Inclusion Scheme, which are as follow.

Submission Type	Submission Medium	Remark
Crimson Logic Method	Submit via Crimson Logic website	This is an electronic application developed by Crimson Logic Pte Ltd and subscription is required.
IRAS API Service	Submit via e-Payroll → Income Tax	This API allows payroll developers to incorporate within their payroll software feature for employers to validate and submit employment income information (IR8A, IR8S, Appendix 8A and Appendix 8B) to IRAS directly. -API with Corp Pass -APEX API Submission with Corp Pass
CPF Data Link-Up Service	Do not use it if you are using IRAS API Service. This is only applicable to companies, who do not use payroll software.	IRAS will obtain the income details of your NRIC employees from CPF Board and pre-fill the details in 'Submit Employment Income Records' at myTax Portal. Verify and update foreign employees records if needed before submitting the income information to IRAS. You may receive an email to register for this service, <b>please ignore that</b> <b>email</b> .

# **FREQUENTLY ASKED QUESTION**

### Q: What is IRAS Auto-Inclusion Scheme (AIS)

A: Under the Auto-Inclusion Scheme (AIS) for Employment Income, employers do not need to distribute hardcopies of the IR8A/ IR8S/ Appendix 8A/ Appendix 8B to their employees as employees can view their annual remuneration via their payslips or their auto included income via the Income, Deductions and Reliefs Statement (IDRS) at myTax Portal.

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# A) Setup IRAS Nationality Code

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  Setting: National Code and you will see screen below.

Step	ə 1
S	etting
⊳	Assessment Year Selection
⊳	IRAS Setting
$\triangleright$	Adhoc Query
⊳	Query Selection
Þ	Linked Employee
⊳	Update Hired-Resigned
⊳	National Code
⊳	Address Country Code

NO	CODE	IRAS CODE NATIONALITY	
1	AUST	701 AUSTRALIAN	
2	нк	332 HONG KONGER	
3	INDI	354 🕞 INDIAN	
4	INDO	303 INDONESIAN	
5	JAPAN	331 JAPANESE	
6	MSIA	304 MALAYSIAN	
7	NONE	999 🛶 NONE	
8	NOR	134 🛛 🗛 NORWEGIAN	
9	PHILIP	305 PHILIPPINES	
10	PRC	336 PEOPLE'S REPUBLIC OF CHIN	IA
11	SING	301 SINGAPOREAN	
12	THAI	301 THAILAND	
13	UK	301 GREAT BRITAIN	

2. Click and you will see screen below.

IRAS COUNTRY CODE				
Search:				
NATIONALITY	COUNTRY	IRAS COD	E	
BELGIAN	BELGIUM	101	~	
DANISH	DENMARK	102		
FRENCH	FRANCE	103		

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3. Make sure all nationality code in used are mapped, otherwise, you will receive error below

when you generate income tax file.

IrrorLog.txt - Notepad	-		$\times$
<u>F</u> ile <u>E</u> dit F <u>o</u> rmat <u>V</u> iew <u>H</u> elp			
IR8A : National code cannot be blank. Please see the complete list from IRAS website.! Empcode: MONACO! 7	TWD00	ð1-	



Starting Year of Assessment 2013, the following codes are removed from the list of

Nationality Code as they are not considered as Nationality:

- 300 S'PORE PR
- 997 NON-SINGAPORE CITIZEN

Therefore, make sure employee assigned to the above codes are assigned to their original nationality.



# **B) Crimson Logic Method**

1. Go to Income Tax  $\rightarrow$  IRAS  $\rightarrow$  Text File Submission: Crimson Logic

Text File Submission
▷ Income Tax
Crimson Logic

SELECT	FILE TYPE	FILE NAME	TOTAL
✓	IR8A	180011032C_CS_IR8A_202111101731.txt	0
~	IR8S	180011032C_CS_IR8S_202111101731.txt	0
✓	Appendix 8A	180011032C_CS_App8A_202111101731.txt	0
~	Appendix 8B	180011032C_CS_APP8B_202111101731.txt 0	
	IR8A Supplement	180011032C_CS_IR8ASUP_202111101731.txt	
Promp	Option ot Zero Salary Employe cator ORIGINAL	ee? Staff excluded from IR8A Sub	omission Ru

X

- 2. Select which file to be generated by  $\checkmark$  the **SELECT** check box.
- 3. (Optional) ✓ Prompt Zero Salary Employee and system will prompt a list of employee with zero income.
- 4. (Optional) Batch indicator indicate either original or amendment form to generate.
- 5. Click on GENERATE FILE button to generate the text file. All files selected are zipped into a single zip file.





### 6. Sample file content as below.

	Т 🛄	TWD_CS_IR8A_201	710220117.txt - Notepa	i			_	×
	<u>F</u> ile	<u>E</u> dit F <u>o</u> rmat	<u>V</u> iew <u>H</u> elp					
	UNB				IR8A			^
	UNH		IREERN011					
	BGM	938						
	RFF	AWJØ						
	RFF	AWK6						
	RFF	AWL08						
	RFF	AWM8						
	RFF	AWZO						
	DTM	4412017	602					
	DTM	4162017102	2102					
	NAD	SE 1998044	15D					
				TIMES	SOFTWARE PTE	TD		
	GE	ORGE@GOT.CO	M					
	COM	7777778						
	LIN	1						
	RFF	AWJ1						
	RFF	AWM1						
	RFF	AW0301						
	RFF	AWPM						
	RFF	AWQY						
	RFF	AWRY						
L								~



### **C) IRAS APEX/API SUBMISSION**

This section allows user to generate and submit to IRAS directly from the system.

### **Activate API Submission**

1. Go to **Company Setup** → **User Profile** → **Select the payroll user** and tick on the check box below in order to grant the API submission rights to selective payroll users:

Load Users By Profile		
Profile	DEFAULT PROFILE 🗸	
User Setting		Password Setting
User Id *	SUPPORT Is Lock?	Renew Password every * 99 Month
User Name *	TIMES SUPPORT	Effective Date * 22/04/2016
Role *	ADMINISTRATOR 🗸	Expiry Date * 21/07/2024
Create a Password *		Last Changed 24/02/2016
Confirm Password *		Access Date 07/05/2015
	Reset Password	
Acc Deactivation Date		
Access Setting		Employee Access Setting
Employee No	GOT003 ×	Restrict User's Record
Hide Wages	NO 🗸 🏹	Lock Modify Salary?
Query Access	NO 🗸 📑	Enabled Auto Prompting Report?
Show Auto Prompt	DAILY	Disabled Update Salary in Career
2FA		Enable data entry in Modify Pay Record with Hidden Wages
Mobile Number +		Enable change career record with Hidden Wages
Email		Allow IRAS API submission?



2. Logout and login to access API option via Income Tax  $\rightarrow$  IRAS  $\rightarrow$  API Submission: IRAS APEX Submission (New Version)



API submission is only available for submission from 6<sup>th</sup> January 2025 onwards

Database	Client environment database db driver must be version 10 or above Data dictionary		
Windows environment:	<ul> <li>Support protocols: HTTP/2, TLS 1.2/1.3</li> <li>Trigger HTTP/GET and HTTP/POST requests.</li> <li>The server/ software/ application must have a Callback URL to redirect users to the payroll software after Corppass login and consent. The Callback URL must use Fully Qualified Domain Name (FDQN), and meet all of the following requirements:         <ul> <li>Must be able to accept parameters,</li> <li>Must not contain IP address, port number, Hash (#) or Wildcard (*) characters, and</li> </ul> </li> </ul>		
Computer	<ul> <li>Connected to Internet</li> <li>Macbook / IOS not supported</li> </ul>		



### **IRAS APEX Submission (New Version)**

1. Click on IRAS APEX Submission (New Version)

#### **API Submission**

- IRAS APEX Submission (New Version)
- API Data Download
- Cancellation of IRAS API
- API Submission Details
- ▶ IRAS API Submission (Old Version)

#### IRAS API - Generate, Validate & Submit (Apex-API-Production - CorpPass) Company TIMES SOFTWARE PTE LTD TEST [TSPL] $\sim$ IRAS Submission by Tax Agent? FILE TYPE FILE NAME TOTAL STATUS DETAIL $\checkmark$ IR8A IR8A 0 ✓ IR8S IR8S 0 $\checkmark$ A8A Appendix 8A 0 ✓ Appendix 8B A8B 0 IR8A Supplement IR8A Supplement 0 Generate Option Prompt Zero Salary Employee? Staff excluded from IR8A Submission Run **Batch Indicator** ORIGINAL × Name of CPF Fund CPF ~ View Validation Message From IRAS API. Step 1 - Generate Step 3 - Validate Step 2 - CorpPass Step 4 - Submit GENERATE CORPPASS Total Employee(s) count: 0

Explanation			
Select the company for API submission.			
Company TSPL V			
Only applicable for outsourcing company who are submitting on behalf of their			
clients.			
TOTAL – Total records generated			
STATUS – Record status (show after validation)			
• Pass			
• Fail			
Submitted			
DETAIL – Click to view/download detail of records			



Prompt Zero	A pop-up window shows employee(s) who do not have any pay transaction					
Salary	throughout the year.					
Employee?						
	Zero Pay Employee Listing					
	Zero Pay Employee Listing					
	SRNO EMP NO EMP NAME					
	1 1020 NG CHIAN HOW					
	Total Zero Salary Employee Count: 1					
	You may click on to download in text file.					
Staff Excludes	IR8A form will not be generated for employees with "Yes" indicator under Exclude					
From IR8A	from IRAS.					
Submission Run	E-Payroll Statutory Requirement Allowances/Deductions Stop Payment					
	Employee ID / Name ABC016 [KWAY TIN]					
	Statutory Information					
CPF/Levy*     SERVICE UNSKILLED WORKER 25% to 40%       PR Approved Date *						
						FWL to PR Date
	CPF A/C # AppSB - Share Options					
	Employer CPF A/C # T16ZZ0099JPTE01 [ABC] V Exclude From IRAS YES V					
Batak ta diasta a						
Batch Indicator	For initial submission to IRAS select <b>Original</b> under Batch Indicator.					
	indicator					
	Betch Indicator					
	AMENDMENT					
Name of CPF	Indicate <b>CPF</b> under Name of CPF Fund.					
	Name of CPF Fund CPF V					
View Validation	Download error log details of validation.					
Message from						
IRAS API.	IrasApiMessage_Statxt					

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### **APEX Submission Procedures**

### Step 1- Generate

1. Click on "Generate", system will generate the details.

Step 1 - Generate	Step 2 - CorpPass	Step 3 - Validate	Step 4 - Submit
GENERATE	CORPPASS	VALIDATE	SUBMIT

2. System will prompt for confirmation, click **'OK'** to continue.

Confirm		×
	This may take several minutes. Confirm Generate?	
		OK Cancel

If there is any incomplete/ invalid data, system will populate an error listing. You can provide the error log and email us at <a href="mailto:support@timesoftsghelp.zendesk.com">support@timesoftsghelp.zendesk.com</a>. We will advise on how to rectify the error(s). Once process is complete click "Generate" button again.

	FrorLo	og (1) - Not	epad															-
File	Edit	Format	View	Help														
IR8	Α:	Nation	al c	ode	cannot	be	blank.	Please	see	the	complete	list	from	IRAS	website.!	Empcode:	009-SINGAPORE	PR! 7

3. System will prompt "Completed" once the files have generated successfully.





IMPOR	RTANT								
If there is any employee who rejoin / rehired in year 2025, system will populate an error listing when you click on generate. Due to auto validation, system will recognize latest hired date in year 2025 is invalid.									
InvalidEmployee.txt - Notepad File Edit Format View Help Following employee(s) has invalid hired date (hired date greater than curr Please check & input the previous hired date and/ or resignation date at I Employee No Name EMPL Danny Lee Wah Zai	rent IRAS year). IRAS -> Update Employee -> Update commencement/cessation date page. Hired Date 01/01/2025								
1. Please proceed to IRAS → Setting: Update COMMENCEMENT / CESSATION DATE           SAVE         RESET         CANCEL           EMP NO         EMP NAME           EMPL         DANNY LEE WAH ZAI	ate Hired-Resigned								
<ol> <li>Tick the check box below to update the hired date as original hired date. You can apply the check box on top if you want to update hired date for all the listed employee at once.</li> </ol>									
2021 ASSESSMENT FOR YEAR 2020 INCOME USER ID -	SUPPORT COUNT - 3 COMPANY - TSPL QUERY - IRAS								
UPDATE COMMENCEMENT / CESSATION DATE       SAVE     RESET     CANCEL       EMP NO     EMP NAME       EMPL     DANNY LEE WAH ZAI	Type to search here         P           ORI HIRED DATE         HIRED DATE         RESIGNATION DATE           11/02/1981         11/02/1981         ^								
3. Click on save. This update of hired date, TAX submission. It would not update the SAVE	cessation date would only apply on INCOME hired date in Employee Profile.								


## Step 2- CorpPass

Kindly note that during the CORPPASS submission process, you are required to have your mobile phone and access ready, as any page idling will require you to repeat the entire process.

Click "CORPPASS" button to continue.

Step 1 - Generate	Step 2 - CorpPass	Step 3 - Validate	Step 4 - Submit
GENERATE	GENERATE CORPPASS		SUBMIT

You will be directed to CorpPass login page. Enter your credentials to proceed.

A Sinnanova Bruarmant Anance Wahrita Hourth Identificu	
singpass	
Beware of account takeovers  Scammers may manipulate victims to change their Singpass contact details, e.g. email and mobile number. This allows the scammers to receive the victim's O account to commit crimes. If you suspect your account has been compromised, call the Singpass hotline.	ne-Time Passwords or take over the Singpass
End in with Singpass Your trusted digital identity	Singpass op Coging in as Business User User of the Statistical Sta
	Register for Singpass Download Singpass.app

Upon successful login, there will be a confirmation window to request for authorization. Click **"Yes"** button to continue.



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**IMPORTANT NOTE!!!** 

Client using multi-company version or submitting on behalf -

Select the specific UEN number to proceed with submission.

rppass		<b>U</b> ~
elect UEN/Entity ID		
Search by UEN/Entity ID Q		
Active (6) Non-active (0)		
Company 98706710M Pte Ltd (98706710M)	Company 180011032C Pte Ltd	Company 180088057D Pte Ltd (180088057D)
(00/00/10)		
Company 88619568C Pte Ltd	IRASNON/ JEN003	Company 180017618G Pte Ltd

Once authorized, there will be a prompting to indicate that the login is successful. Click on 'X' to close the browser and continue.

S https://tsoauth.com/Corppass_stg/redirect.aspx?code=a9af777024d8b64ab59bd533b092f8f2696ee4dd&state=2808567 –	$\times$							
tsoauth.com/Corppass_stg/redirect.aspx?code=a9af777024d8b64ab59bd533b092f8f2696ee4dd&state=28085673-d1dd								
Login Successfully, You can close the Browser and click get token button to continue.								

When return to the system, it will prompt Success screen as per screenshot below, click 'Ok' to continue.

Success		×
	CorpPass token is ready. Please proceed to Submit.	
		ОК



## Step 3- Validate

1. Once you have verified the summary you can proceed to validate the records. Click on "Validate" button to continue.

Step 1 - Generate	Step 2 - CorpPass	Step 3 - Validate	Step 4 - Submit
GENERATE	CORPPASS	VALIDATE	SUBMIT

2. A confirmation window will pop up and remind you to fill in telephone number and email address of Authorized person. Click "**OK**" if you confirm it has been filled up.



#### a. Validate - Success

Upon successful validation, a status log would be auto downloaded with the status message: **The** request completed successfully.

IrasApiMessage_Statxt
IrasApiMessage_StatusCode(200) (1) - Notepad
File Edit Format View Help
Status Code: 200
Status Message: The request completed successfully.
Batch: 0001
Error:
Output:
Deital Message
IR8A Record.
Output:
Warning: recordType : 0

The information and screenshots in this manual are correct at the time of printing. Times Software reserves the right to change / amend without prior notice given to clients. Page **110** of **131** 



# b. Validate - Fail

Upon unsuccessful validation, system will reflect "Status: 400. Fail. Please check detail errors" on the message window below.

Info	\$	×
1	Status: 400. Fail. Please check detail errors.	
	ОК	

	FILE TYPE	FILE NAME	TOTAL	STATUS	DETAIL
<b></b>	IR8A	IR8A	4	Fail	Detail
	IR8S	IR8S	0	-	
	A8A	Appendix 8A	0	-	
	ASB	Appendix 8B	0	-	

A status log would be auto downloaded with the status message: **The request could not be processed by the server due to invalid inputs.** You can provide the error log and email us at <u>support@timesoftsghelp.zendesk.com</u>. We will advise on how to rectify the error(s).



A status log would be auto downloaded with the status message: The request completed successfully.



#### **Upon Successful Validation**

Click on Detail to view the summary of submission amount.

Company	ABC	~	IRAS :	Submission I	by Tax Agen
	FILE TYPE	FILE NAME	TOTAL	STATUS	DETAIL
<b>~</b>	IR8A	IR8A	1	Pass	<u>Detail</u>
	IR8S	IR8S	2	Pass	<u>Detail</u>
	A8A	Appendix 8A	1	Pass	<u>Detail</u>
$\checkmark$	A8B	Appendix 8B	1	Pass	Detail

Here is a sample of the summary submission details:

Organisation Name	ABC													
Organisation ID	180011032C													
Form Type	IR8A	Batch Indicator	0											
Basis year	2022													
No. of Records	1													
Income		Deduction												
Salary	\$ 61,118	CPF/Designated Pension or Provident Fund	\$ 20,470											
Bonus	\$ 90,665													
Director's Fee	\$ 0													
Others	\$ 269,586	Donation	\$ 26											
Gains & profits from share	\$ 0	MBF	\$ 0											
options for S10 (1) (g)					EXCEL REPO	RT		Тур	e to sea	arch h	ere			ρ
ID Type Emp	No Employee N	lame Hired Re	signation Salary	Bonus	Dicrector's	Fee	Others	CPF	Donat	tion	MBF	IR8S	A8A	A8B
1 NRIC ABC	001 Alvin Chin	01/12/2	019	61,118	90,665	0	269,58	6 20	,470	26	0	Y Y	Y Y	



# Step 4- Submit

1. When records are in place, click on "Submit" to proceed.

Step 1 - Generate	Step 2 - CorpPass	Step 3 - Validate	Step 4 - Submit
GENERATE	CORPPASS	VALIDATE	SUBMIT

2. You will be prompted to Confirm the Submission. Bypass Warning is default to **"YES"**. To submit click **"OK"**.



#### **Submit-Success**

Upon successful submission, status log would be auto downloaded.

IrasApiMessage_Statxt ^
IrasApiMessage_StatusCode(200) (36) - Notepad
File Edit Format View Help
Status Code: 200
Status Message: The request completed successfully.
output.
Detail Message
IR8A Record.
Output: ES20181120IR8A5379913435 ABC T16ZZ0099J 2021 0 1811200928 G6211473N 20
Warning: recordType : 0
recordLield : BasisYear
recordingencifier : 102/200993
error . Tou are submittering rife(s) for income derived in year 2020.



# **Submitted Records**

You can view Submitted record via API Submission : API Submission Details.

Click on Edit button to access to Summary By Submitted Records.

A	PI Submission
Þ	Generate-Validate-Submit
$\triangleright$	API Data Download
⊳	Cancellation of IRAS API
Þ	API Submission Details

DIT	ID	DOC TY	PE BATCH	COMPANY	STATUS	s	SUBMITTED DATE	TOTAL	▲ Orga	inisation ID /	Name 180	0011032C	ABC			
2	1151	1 Original	0001	ABC	20/	0 22/	11/2022 3:04:19 PM	1	INCO	OME			DEDUCT	ION		
2	1153	3 Original	0001	ABC	20	0 22/	11/2022 3:07:05 PM	19	Salar	У	\$ 6	1,118	CPF Fun	d	\$ 20,4	170
									Bonu	IS	\$ 9	0,665				
									Direc	ctor's Fee	\$ 0					
									Othe	irs	\$ 2	69,586	Donatio	'n	\$ 26	
									Share (g)	e options fo	<sup>- S10 (1)</sup> \$ 0		MBF		\$0	
bmitt su	ted Dat	ata Details ED DETAIL	[						(g)	e options foi	S10 (1) \$ 0	mployee nu	MBF mber.		\$ 0	
bmitt su suMN	ted Dat BMITTE IARY RI	ata Details ED DETAIL REPORT (ALL)		×	<< Page	e 1 🗸 c	of 1 _>> _>		Share (g)	e options foi	Search by E	mployee nu	MBF	SEARCH	\$ 0	
bmitt su sumn Pl Sur	ted Dat BMITTE MARY RI mmary	ata Details ED DETAIL REPORT (ALL) 7 Data		k	<< Page	e 1 <b>v</b> c	f 1 >> >		Share (g)	e options foi	S10 (1) \$ 0	mployee nu	MBF	SEARCH	\$ 0	
bmitt su sumM PI Sur NO	ted Dat BMITTE MARY RI mmary Ef	ata Details ED DETAIL REPORT (ALL) 7 Data		<       	RED TER	e 1 V c	of 1 >> >  Salary Bon	US DIRECTOR	Share     (g)     OTHERS	e options for	S10 (1) S O	mployee nut	MBF mber. PROFIT	SEARCH	\$ 0	IR8B

#### To Export Summited Detail Report to Excel, click on Submitted Detail button.

EDIT	ID	DOC TYPE	ВАТСН	COMPANY	STATUS	SUBMITTED DATE	TOTAL	•	Organisation ID / Name	180011032C	ABC	
1	1151	Original	0001	ABC	<u>200</u>	22/11/2022 3:04:19 PM	1		INCOME		DEDUCTION	
	1153	Original	0001	ABC	200	22/11/2022 3:07:05 PM	19		Salary Bonus	\$ 61,118 \$ 90,665	CPF Fund	\$ 20,470
									Director's Fee	\$ 0		
									Others	\$ 269,586	Donation	\$ 26
								•	Others Share options for S10 (1) (g)	\$ 269,586 \$ 0	Donation MBF	\$ 26 \$ 0
bmitte	ed Data I	Details						•	Others Share options for S10 (1) (g)	\$ 269,586 \$ 0	Donation MBF	\$ 26 \$ 0



Here is a sample of the Submitted Detail Report exported to excel format.

	А	В	С	D	E	F	G	н	1	J
1					Print Date : 4:55:3	3 PM				
2	IR8A Summary Repo	rt for Year 2022			User ID : SUPPOF	RT				
3	Organisation ID	180011032C								
4	Form Type	IR8A	Batch Indicator	0						
5	No. of Records	1								
6										
7	Salary	\$ 61,118	CPF/Designated Pension or Provident Fund	\$ 20,470						
8	Bonus	\$ 90,665								
9	Director's Fee	\$0								
10	Others	\$ 269,586	Donation	\$ 26						
	Gain & Profits from share									
11	options for S10 (1)(b)	\$0	MBF	\$0						
12										
13	ID Type	Employee ID	Employee Name	Hired Date	Resignation	Salary	Bonus	Director's	Other	CPF/Desig I
14	NRIC	ABC001	Alvin Chin	01-12-2019	-	61,118.00	90,665.00	0.00	269,586.00	20,470.00

#### Summary Report (ALL)

Here is a sample of the Summary Report which shows indicated of which report is submitted.

Y refers to Yes record has been submitted to IRAS.

Syste	em.Web.UI.W	ebControls.Label				Print D	ate :		
SUBI		LOYEE(S) LIST FROM IRAS API				User I	) : SUP	PORT	
Quer	y: ALL								
				HIRED	RESIGNED				
NO.	EMP NO	EMP NAME	DEPT	DATE	DATE	IR8A	IR8S	A8A	A8B
1	ABC001	Alvin Chin	OTH	01/12/2019		Y	Y	Υ	Y
2	ABC002	Ang Mikoi	TS	21/08/2017		Υ		Υ	Y
3	ABC003	Ang Wnjie	NP	05/01/2017		Y	Y	Υ	



#### **API Submission Procedures**

#### Step 1- Generate

1. Click on "Generate", system will generate the details.

Step 1 - Generate	Step 2 - Validate	Step 3 - CorpPass	Step 4 - Submit
GENERATE	VALIDATE	CORPPASS	SUBMIT

2. System will prompt for confirmation, click OK to continue.



If there is any incomplete/ invalid data, system will populate an error listing. You can provide the error log and email us at <a href="mailto:support@timesoftsghelp.zendesk.com">support@timesoftsghelp.zendesk.com</a>. We will advise on how to rectify the error(s). Once process is complete click "Generate" button again.

<u> </u>	rrorLo	og (1) - No	tepad																-
File	Edit	Format	View	Help															
IR8	Α:	Nation	nal d	ode	cannot	be	blank.	Please	see	the	complete	list	from	IRAS	website.!	Empcode:	009-SINGAPORE	PR!	7

3. System will prompt "Completed" once the files have generated successfully.





## Step 2- Validate

3. Once you have verified the summary you can proceed to validate the records. Click on "Validate" button to continue.

Step 1 - Generate	Step 2 - Validate	Step 3 - CorpPass	Step 4 - Submit
GENERATE	VALIDATE	CORPPASS	SUBMIT

4. A confirmation window will pop up and remind you to fill in telephone number and email address of Authorized person. Click "**OK**" if you confirm it has been filled up.



#### a. Validate - Success

Upon successful validation, a status log would be auto downloaded with the status message: **The** request completed successfully.

IrasApiMessage_Statxt ^
IrasApiMessage_StatusCode(200) (1) - Notepad
File Edit Format View Help
Status Code: 200
Status Message: The request completed successfully.
Batch: 0001
Error:
Output:
Deital Message
IR8A Record.
warning: recordiype : 0



# b. Validate - Fail

Upon unsuccessful validation, system will reflect "Status: 400. Fail. Please check detail errors" on the message window below.

Info	ډ	×
1	Status: 400. Fail. Please check detail errors.	
	ОК	

	FILE TYPE	FILE NAME	TOTAL	STATUS	DETAIL
<b>~</b>	IR8A	IR8A	4	Fail	Detail
	IR8S	IR8S	0	-	
	A8A	Appendix 8A	0	-	
	A8B	Appendix 8B	0	-	

A status log would be auto downloaded with the status message: **The request could not be processed by the server due to invalid inputs.** You can provide the error log and email us at <u>support@timesoftsghelp.zendesk.com</u>. We will advise on how to rectify the error(s).



A status log would be auto downloaded with the status message: The request completed successfully.



#### **Upon Successful Validation**

Click on Detail to view the summary of submission amount.

Company	ABC		~		IRAS :	Submission I	by Tax Agent
	FILE TYPE	FILE NAME			TOTAL	STATUS	DETAIL
<b>~</b>	IR8A	IR8A			1	Pass	<u>Detail</u>
$\checkmark$	IR8S	IR8S			2	Pass	<u>Detail</u>
<b>~</b>	A8A	Appendix 8A			1	Pass	<u>Detail</u>
$\checkmark$	A8B	Appendix 8B			1	Pass	<u>Detail</u>
Pror Batch In	mpt Zero Salan dicator	y Employee?		🖌 Staf	ff excluded fron	n IR8A Subm	nission Run
Name o	f CPF Fund	CPF	~	Vie	ew Validation N	<u>lessage Fron</u>	n IRAS API.
Step 1 - GE	Generate NERATE	Step 2 - Validate VALIDATE	Step 3	- CorpPass	Ster	o 4 - Submit SUBMIT	

Here is a sample of the summary submission details:

Organisation Name	ABC				
Organisation ID	180011032C				
Form Type	IR8A	Batch Indicator	0		
Basis year	2022				
No. of Records	1				
Income		Deduction			
Salary	\$ 61,118	CPF/Designated Pension or Provident Fund	\$ 20,470		
Bonus	\$ 90,665				
Director's Fee	\$0				
Others	\$ 269,586	Donation	\$ 26		
Gains & profits from share	\$ 0	MBF	\$ O		
(1) (g)				EXCEL REPORT Type to search here	
ID Type Emp	No Employee N	lame Hired Resi	gnation Salary	Bonus Dicrector's Fee Others CPF Donation MBF IR8S A8A A8B	3
1 NRIC ABC	001 Alvin Chin	01/12/201	9	61,118 90,665 0 269,586 20,470 26 0 Y Y Y	



# Step 3- CorpPass

Kindly note that during the CORPPASS submission process, you are required to have your mobile phone and access ready, as any page idling will require you to repeat the entire process.

1. Once validate success, click on "CORPPASS" button to continue.

Step 1 - Generate	Step 2 - Validate	Step 3 - CorpPass	Step 4 - Submit
GENERATE	VALIDATE	CORPPASS	SUBMIT

2. System will direct you to scan with Singpass app, you can alternative use Password login.



3. (Optional) Only applicable to those company with multiple company. User must be authorised to proceed by selecting the specific UEN number





4. Upon success login, there will be a confirmation window to request for authorization. Click "**Allow**" button to continue.

		INLAND AUTHO OF SIN	D REVENUE DRITY GGAPORE
	Req	uest for	Permission
Your	permission is require	ed for the follo	owing purpose(s):
• Sı	Ibmission of Employ	ment Income	3
Do yo with I of Us	ou allow TS IRAS AF nland Revenue Aut e?	'l Project to a hority of Sin	connect and transact on your behaling apore (IRAS) based on the Terms
Note: TS IR/ not be whatso third pa	S API Project is not an a responsible or held accorever, arising directly or in arty websites, software or	authorised agen untable in any w idirectly as a res services.	it, contractor, or supplier of IRAS. IRAS shal vay for any damage, loss or expense sult of or in connection with your use of any
	DECLINE		ALLOW

5. Once authorized, there will be a prompting to indicate that the login is successful. Click on **'X'** to close the browser and continue.

https://tsoauth.com/Corppass\_stg/redirect.aspx?code=8a3232e5e64570b4af023a0e35921e1d484a344

A»

https://tsoauth.com/Corppass\_stg/redirect.aspx?code=8a3232e5e64570b4af023a0e

bgin Successfully, You can close the Browser and click get token button to continue.

6. Return back to website. System will reflect "Success". Click on 'OK' to proceed with submission.

mpany A	BC		~	IRAS	Submission	by Tax Agent
	FILE TYPE	FILE NAME		TOTAL	STATUS	DETAIL
	IR8A	IR8A		0	-	
<ul> <li>Image: A set of the set of the</li></ul>	289	IR8S		Л		Detail
	Success				×	
Generate		orpPass token is ready. Plea	se proceed to Submit	t.		<u>Detail</u>
Batch Ind	ici CPF Fund CPI		~	view valuation is	OK Viessage Fro	m IRAS API.
		Step 2 - Validate	Step 3 - Corr	Pass Ste	p 4 - Submi	t

The information and screenshots in this manual are correct at the time of printing. Times Software reserves the right to change / amend without prior notice given to clients. Page 121 of 131



## Step 4- Submit

3. Please make sure the validations are pass before proceed to "**Submit**" You may check the status from the column "**Status**". When you are ready to submit, click on Submit.

	AAA		~			
	FILE TYPE	FILE NAME		TOTA	. STATUS	DETAIL
<ul> <li>Image: A start of the start of</li></ul>	IR8A	IR8A	IR8A			<u>Detail</u>
	IR8S	IR8S		1	Pass	<u>Detail</u>
<b>~</b>	A8A	Appendix 8	A		Pass	<u>Detail</u>
<	A8B	Appendix 8	В		Pass	<u>Detail</u>
$\frown$						
Pro Batch Ir Name c	mpt Zero Salary En ndicator OF of CPF Fund CP	Mployee? (IGINAL V F	~	Staff excluded from Con	om IR8A Subm vert to Negativ <u>Message Fron</u>	iission Run ve Amount <u>n IRAS API</u>

4. You will be prompted to Confirm the Submission. Bypass Warning is default to **"YES"**. To submit click **"OK"**.

Submiss	sion	3	¢
	Confirm to Submit' This is direct subm Please make sure internet access be	ssion of employment income to IRAS. that your company has already registered under AIS scheme & you have fore you proceed.	
	Bypass Warning	Yes, hit warning and proceed with submission $\checkmark$	
		OK Cancel	



#### Submit-Success

Upon successful submission, status log would be auto downloaded.



#### **Submitted Records**

You can view Submitted record via API Submission : API Submission Details.

Click on Edit button to access to Summary By Submitted Records.

A	PI Submission
⊳	Generate-Validate-Submit
⊳	API Data Download
⊳	Cancellation of IRAS API
⊳	API Submission Details

EDIT ID  1151  1153	DOC TYPE Original Original	BATCH         COMPA           0001         ABC           0001         ABC	NY STAT	rus 200 221	SUBMITTED 2/11/2022 3:04:1 2/11/2022 3:07:0	DATE 9 PM 5 PM	1 19	Orga     INCC     Salar     Bonu     Direc     Othe	nisation ID / I DME y is itor's Fee rs	Name 1800 \$ 61 \$ 90 \$ 0 \$ 26	,118 ,665 9,586	ABC DEDUCT CPF Fun Donation	rion d	\$ 20,4 \$ 26	70
<ul> <li>1151</li> <li>1153</li> </ul>	Original Original	0001 ABC 0001 ABC		200 221 200 221	2/11/2022 3:04:1 2/11/2022 3:07:0	9 PM 15 PM	1	INCC Salar Bonu Direc Othe	DME y is itor's Fee rs	\$ 61 \$ 90 \$ 0 \$ 26	,118 1,665 19,586	DEDUCT CPF Fun	rion d	\$ 20,4 \$ 26	70
1153	Original	0001 ABC		200 22	2/11/2022 3:07:0	15 PM	19	Salar Bonu Direc Othe	y is tor's Fee rs	\$ 61 \$ 90 \$ 0 \$ 26	,118 1,665 19,586	CPF Fun	d n	\$ 20,4 \$ 26	70
								Direc	tor's Fee rs	\$ 0 \$ 26	9,586	Donatio	n	\$ 26	
								Othe	rs	\$ 26	9,586	Donatio	n	\$ 26	
								The Char		C40 (4)					
			(g)	Share options for S10 (1) \$ 0 MBF (g)			\$ 0								
Submitted Data SUBMITTED	abmitted Data Details SUBMITTED DETAIL Search by Employee number.														
SUMMARY REP	PORT (ALL)		Pa	ge 1 🗸 (	of 1	>							SEARCH		
NO EMP	P NO EMPL	LOYEE NAME	HIRED DATE	ERMINATION	SALARY	BONUS	DIRECTOR	OTHERS	CPF	DONATION	MBS	PROFIT	IR8S	A8A	IR8B
1 N ABC	C001 Alvin	Chin	01-12- 2019		61118.00	90665.00	0.00	269586.00	20470.00	26.00	0.00	0.00	Y	Y	Y

The information and screenshots in this manual are correct at the time of printing. Times Software reserves the right to change / amend without prior notice given to clients. Page 123 of 131



To Export Summited Detail Report to Excel, click on Submitted Detail button.

EDIT	ID	DOC TYPE	BATCH	COMPANY	STATUS	SUBMITTED DATE	TOTAL		Organisation ID / Name	180011032C	ABC		
	1151	Original	0001	ABC	200	22/11/2022 3:04:19 PM	1		INCOME		DEDUCTION		
	1153	Original	0001	ABC	<u>200</u>	22/11/2022 3:07:05 PM	19		Salary Bonus	\$ 61,118 \$ 90,665	CPF Fund	\$ 20,470	
									Director's Fee	\$0			
									Director siree				
									Others	\$ 269,586	Donation	\$ 26	
								-	Others Share options for S10 (1) (g)	\$ 269,586 \$ 0	Donation MBF	\$ 26 \$ 0	
bmitte	ed Data I	Details						•	Others Share options for S10 (1) (g)	\$ 269,586 \$ 0	Donation MBF	\$ 26 \$ 0	

Here is a sample of the Submitted Detail Report exported to excel format.

	A	В	С	D	E	F	G	н	1	J
1					Print Date : 4:55:3	3 PM				
2	IR8A Summary Repo	ort for Year 2022			User ID : SUPPOF	RT				
3	Organisation ID	180011032C								
4	Form Type	IR8A	Batch Indicator	0						
5	No. of Records	1								
6										
7	Salary	\$ 61,118	CPF/Designated Pension or Provident Fund	\$ 20,470						
8	Bonus	\$ 90,665								
9	Director's Fee	\$0								
10	Others	\$ 269,586	Donation	\$ 26						
	Gain & Profits from share									
11	options for S10 (1)(b)	\$0	MBF	\$0						
12										
13	ID Type	Employee ID	Employee Name	Hired Date	Resignation	Salary	Bonus	Director's	Other	CPF/Desig I
14	NRIC	ABC001	Alvin Chin	01-12-2019		61,118.00	90,665.00	0.00	269,586.00	20,470.00

#### Summary Report (ALL)

Here is a sample of the Summary Report which shows indicated of which report is submitted.

Y refers to Yes record has been submitted to IRAS.

Syste	m.Web.UI.W	/ebControls.Label		Print Date :						
SUBI	SUBMITTED EMPLOYEE(S) LIST FROM IRAS API User ID : SUPPORT									
Quer	y: ALL									
				HIRED	RESIGNED					
NO.	EMP NO	EMP NAME	DEPT	DATE	DATE IR8/	A IR8S	<b>A8A</b>	A8B		
1	ABC001	Alvin Chin	OTH	01/12/2019	Y	Y	Υ	Y		
2	ABC002	Ang Mikoi	TS	21/08/2017	Y		Υ	Y		
3	ABC003	Ang Wnjie	NP	05/01/2017	Y	Y	Y			



# D) Cancellation of IRAS API

API Submission						
⊳	Generate-Validate-Submit					
⊳	API Data Download					
⊳	Cancellation of IRAS API					
⊳	API Submission Details					

This section allows users to check submitted details and cancel submission to allow API resubmission if record submitted is using incorrect NRIC/Fin credentials.

#### \*\*Use only when instructed by IRAS

- 1. Select the Batch the employee is in, then click on EDIT button.
- 2. Tick the affected employee and click CANCEL button.

	omitted Ba	tch														
EDIT	SUBMIS	SION ID	DOC TYPE	ВАТСН	COMPANY		STATUS	SUBMITTED	ТҮРЕ	USER ID		SUBMI	TTED DATE	1	TOTAL R	ECORD
2	1151		Original	0001	ABC		200	IR8A	5	SUPPORT	:	22/11/2022	3:04:19 PM			1
	1153		Original	0001	ABC		200	IR8A	5	SUPPORT	:	22/11/2022	3:07:05 PM			19
CANCEL Rage I v of 3 >> >  Search by Employee number. P SEARCH																
	-															
	ACTIVE	EMP NO	EMPLOYEE NAME	HIRE	D TERMINATION	SALARY	BONUS	DIRECTOR	OTHERS	CPF	DONATION	MBS	PROFIT	IR85	A8A	IR8B
I	Y	ABC002	EMPLOYEE NAME	HIRE DAT 21-0 201	DE TERMINATION	SALARY 14099.00	<b>BONUS</b> 0.00	<b>DIRECTOR</b> 0.00	OTHERS 1134.00	CPF 2819.00	<b>DONATION</b> 6.00	MBS 0.00	<b>PROFIT</b> 0.00	IR8S	<b>A8A</b> Y	IR8B Y
<ul> <li></li></ul>	Y Y	ABC002 ABC003	EMPLOYEE NAME Ang Mikoi Ang Wnjie	21-0 201 05-0 201	DE     TERMINATION       3-7	<b>SALARY</b> 14099.00 72599.00	BONUS 0.00 90665.00	<b>DIRECTOR</b> 0.00 0.00	OTHERS 1134.00 480.00	CPF 2819.00 20098.00	<b>DONATION</b> 6.00 25.00	MBS 0.00 0.00	<b>PROFIT</b> 0.00 0.00	IR8S Y	<b>A8A</b> Y Y	IR8B Y N
	Y Y Y Y	ABC002 ABC003 ABC004	EMPLOYEE NAME Ang Mikoi Ang Wnjie Lum Sian	HIRE           21-0           201           05-0           201           01-0           201	Dep         TERMINATION           3-7         -           17         -           2-5         -	<b>SALARY</b> 14099.00 72599.00 108309.00	BONUS 0.00 90665.00 90665.00	DIRECTOR 0.00 0.00 0.00	OTHERS 1134.00 480.00 240.00	CPF 2819.00 20098.00 20398.00	DONATION 6.00 25.00 36.00	MBS           0.00           0.00           0.00	PROFIT           0.00           0.00           0.00	IR8S Y	АВА Ү Ү Ү	IR8B Y N N
	ACTIVE           Y           Y           Y           Y           Y           Y           Y	ABC002 ABC003 ABC004 ABC005	EMPLOYEE NAME Ang Mikoi Ang Wnjie Lum Sian Sia Kuan	HIRE DAT           21-0           201           05-0           201           01-0           201           202	D         TERMINATION           77	SALARY           14099.00           72599.00           108309.00           44539.00	BONUS           0.00           90665.00           90665.00           90665.00	DIRECTOR 0.00 0.00 0.00	OTHERS 1134.00 480.00 240.00 246.00	CPF 2819.00 20098.00 20398.00 14275.00	DONATION 6.00 25.00 36.00 20.00	MBS           0.00           0.00           0.00           0.00           0.00	PROFIT           0.00           0.00           0.00           0.00	Y	<b>A8A</b> Y Y Y Y	IR8B Y N N N
	ACTIVE           Y           Y           Y           Y           Y           Y           Y           Y           Y           Y           Y	EMP ABC002 ABC003 ABC004 ABC005 ABC006	EMPLOYEE NAME Ang Mikoi Ang Wnjie Lum Sian Sia Kuan Mai Sew Lai	HIRE           21-0           20'           05-0           20'           01-0           20'           01-0           20'           01-0           20'           01-0           20'           01-0           20'	Description         TERMINATION           3-7         -           1-7         -           2-5         -           2-5         -	SALARY           14099.00           72599.00           108309.00           44539.00           14303.00	BONUS           0.00           90665.00           90665.00           90665.00           90665.00	DIRECTOR 0.00 0.00 0.00 0.00	OTHERS 1134.00 480.00 240.00 246.00 384.00	CPF 2819.00 20098.00 20398.00 14275.00 8468.00	DONATION 6.00 25.00 36.00 20.00 10.00	MBS           0.00           0.00           0.00           0.00           0.00           0.00	PROFIT           0.00           0.00           0.00           0.00           0.00           0.00           0.00           0.00	IR8S Y Y	A8A           Y           Y           Y           Y           Y           Y           Y           Y           Y           Y           Y	IR8B Y N N N N

#### 3. Click on Proceed button to continue.

Confirmation Dialog?							
	Confirm to cancel the submission of selected employee(s)?						
	Note: Please ensure that this employee's record has been requested by IRAS to do resubmission.						
	Proceed	el					



4. Click on OK. Record will reflect N. Then proceed to make changes and resubmit the for the employee under **API Submission -> Generate -Validate-Submit** 

Success		×
V	Cancellation is successful	
		ОК

Submitted Data Details								
SUBMITTED DETAIL SUMMARY REPORT (ALL)  <  < Page 1 V of 2 >> >								
API Summary Data								
NO		EMP NO	EMPLOYEE NAME	HIRED DATE	TERMINATION	SALARY	BONUS	
1	Ν	ABC002	Ang Mikoi	21-08-2017		14099.00	0.00	



# 3. Appendix

# **3.1 ANNEX A:** (EXPLANATORY NOTES FOR COMPLETION OF FORM IR8A & APPENDIX 8A FOR THE

YEAR ENDED 31 DEC 2024)

For more information you may refer to link from IRAS website:

https://www.iras.gov.sg/docs/default-source/individual-income-tax/employees/explanatory-notes-onform-ir8a-and-appendix-8a-for-ya2025.pdf?sfvrsn=b996ebe5\_10

# 3.2 ANNEX B: FAQ

1. Is Loss of Office (Retrenchment) taxable?

Loss of office or retrenchment is not taxable. However you are required to declare it in your IR8A form.

2. My company's medical insurance covers the employee and his family members as well. Is it taxable?

If this insurance is applicable to all staff, it is not taxable. Otherwise, it is taxable.

#### 3. How do I declare the income tax if I provide accommodation to my employee?

- a) If the unit is a rented unit, just declare it under **Rent paid to landlord including rental of Furniture & Fittings** section in Benefits in Kind.
- b) If the unit is a property of the company, please declare the Annual Value under the Annual Value (AV) of Premises for the period provided section and select whether it is non-furnished, partially furnished or fully furnished. The system will automatically calculate the value of furniture and fittings.
- 4. How do you work out the value of furniture and fittings for residences provided by employer?

From YA2015 onwards, the value of furniture and fittings' calculation is simplified. The calculations are as follows:

- For **partial furnished units**, the calculation will be 40% of the Annual Value of the premise.
- For fully furnished units, the calculation will be 50% of the Annual Value of the premise.

#### 5. How do I determine if the premise is partially furnished or fully furnished?

As long as the premise comes with fitting(s) (eg. lighting, air-conditioning ceiling fan **or** water heater) it is considered as partially furnished. If **both** fittings and furniture are provided, it is considered as fully furnished.

6. What's the difference between Full cost of motor vehicles given to employee and Car benefits?



- a) **Full cost of motor vehicles given to employee** are vehicle related benefits that are taxed in full such as vehicle maintenance and repairs, ERP allowances and seasonal car park charges.
- b) Car benefits are benefits that are found in paragraph 16 of IRAS Explanatory notes.
- 7. One of my employees will receive a dividend through their payroll. What tax line should I use?

Dividend is non-taxable because it is profit after tax.



# 3.3 ANNEX C: API Status Code List

Status Code	Status	Remarks	Possible Cause and Solution
200	STATUS_OK	The request completed successfully.	Validated or Submitted successfully
204	STATUS_NO_CONTENT	The server has fulfilled the request, but there is no new information to send back.	Empty return message from API. Try again
400	STATUS_BAD_REQUEST	The request could not be processed by the server due to invalid inputs.	Update file based on the given recommendations Update content validation Please check the details status in the listing.
401	STATUS_DENIED	The requested service requires user authentication/authorisation.	<ol> <li>The access_token given is invalid, please re-login via CorpPass.</li> </ol>
			2. The access_token given has expired, please re-login via CorpPass.
			3. Please check if you have been authorised with an Approver role to make the submission.
			4. If client is Tax Agent/Outsourcing Company, user to tick on tax agent option
404	STATUS_SERVER_ERROR	The requested URL was not found on this server	When the API has been unpublished or turned off, submission only available on 6 Jan 2025 onwards.
407	AUTHENICATION_REQUIR ED	IT need to whitelist the following sites.	https://www.iras.gov.sg/ https://apiservices.iras.gov.sg https://api.myinfo.gov.sg/ https://www.corppass.gov.sg/ https://www.singpass.gov.sg/ http://saml.corppass.gov.sg/ https://tsoauth.com Client to email <u>support@timesoftsghelp.zendes</u> <u>k.com</u> and provide proxy url and port if any



413	STATUS_REQUEST_TOO_L ARGE	The server cannot process the request because the submitted entity is larger than the server is able to process.	No Of Records Exceed 800- System will cap each file at 200 records.
429	STATUS_TOO_MANY_REQ UESTS	The API rate limit exceeded the subscription plan. To try again in the next hour.	Do also note that there will be an API rate limit of 3,000 requests per hour for each application. If the limit is hit, the API response will return status code 429 with generic error message "Assembly Rate Limit exceeded". Please advise software user to reattempt their request in the next hour.
500	STATUS_SERVER_ERROR	The server encountered an unexpected condition that prevented it from fulfilling the request.	Internal Server (IRAS API) Error Occurred. Please try again later. API server not found (404) - Try again later