TIMES SOFTWARE

TIMES PRO PAYROLL YEAREND WORKSHOP ESSENTIAL GUIDE SINGAPORE 2024/2025

Contents

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) user, 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.
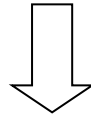
3. IRAS Year of Assessment (YA) 2025

- A separate application to generate income tax data for **payroll** and **non-payroll** related items.

- Two types of submission.

  - E-Submission or Manual Submission.

1. Year End Setup Procedure
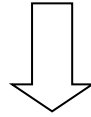

Processing of Bonus/AWS
in Year 2024

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 you on how to process bonus in year 2024.

A) Steps to Process Bonus

1. Go to **Process Payroll → Bonus Record** and you will see screen below.

2. The bonus record page will be prompted.

3. Select **Bonus Code**.

Bonus Code:		🔍

💡

ADVICE

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**.

CODE	DESCRIPTION	CPF	FREQUENCY	UNIT	RATE	AMOUNT	
BASIC	BASIC SALARY	O	21.0000			2,000.00	🗑 ▲
VARBONU	VARIABLE BONUS	A				500.00	🗑
BONU	BONUS *	A				2000.00	🗑
							🗑

Basic	NPL	OT	Shift	Rest Day	Allowances	GrossWage	Deductions	Ee'CPF
NonCPF(Allw)	CPF Wage	CDAC	SINDA	MOSQ	BUCF	Bonus	NSP	FWL

CATEGORY NONE(NONE)
Employee : (CY2) CY TEST2

2,000.00	0.00	0.00	0.00	0.00	500.00	4,500.00	0.00	-900.00
2,000.00	4,500.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00

Picture above shows a part of payroll report

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4. Select **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. 21st Dec 2024 to 20th 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)

- 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

- 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)

*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.

Step to use

    I.   Click on **GENERATE RECORD** button.

    II.   Key in bonus factor.

    III.   Click Save 💾 button.

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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.

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

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

Picture above shows individual bonus listing.

Field	Description
Bonus Factor	Set bonus factor based on employee. **Do not use together with Fix 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. 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.

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:

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 Code Setting** 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.

⚠️

IMPORTANT

- 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.

ERROR

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	
ABC019	Bong Alfred	0.00	1	0	0.00	0.00	🗑
ABC020	Bebe Rex					0.00	🗑

Warning ✖

⚠ Either Bonus Factor or Fixed Amount are not zero.

OK

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

Bonus Payment by [▾]

Option	Description
▪ **New Base Salary** ▪ **Base Salary** ▪ **New Base Salary (Last Year)**	Commonly used option. If run on period 202412 	PROG CODE	PROG DATE	PAY EFF DATE	DEPARTMENT	COMPANY	OLD SALARY	INCREMENT	NEW SALARY
---	---	---	---	---	---	---	---
INCR	01/01/2024	01/01/2024	IT	HP	1200.00	300.00	1500.00
PROM	17/01/2010	17/01/2010	IT	HP	100.00	200.00	120.00
FSTART	01/01/2003	01/01/2003	IT	HP	100.00	0.00	100.00 | **Base Salary** **New Base Salary** If run on period 202501 | PROG CODE	PROG DATE	PAY EFF DATE	DEPARTMENT	OLD SALARY	INCREMENT	NEW SALARY
---	---	---	---	---	---	---
AINCR	18/01/2025	18/01/2025	IT	1500.00	500.00	2000.00
INCR	01/01/2024	01/01/2024	IT	1200.00	300.00	1500.00	 **New Base Salary (Last Year)**
▪ **Fixed Amount**	Used when bonus amount is fixed across the board. User to key in bonus amount. Bonus Amount [ ]
▪ **New Base Salary + (NWC)** ▪ **Base Salary + (NWC)** ▪ **Base Salary + (NWC) Last Year**	NWC = **National Wage Council** (Union Employees), predecessor of MVC, not commonly used.
▪ **New Base Salary + (Svs pt)** ▪ **Base Salary + (Svs pt)** ▪ **Base Salary +**	Svs pt = **Service Points**. Mostly used by hotels but almost obsolete.

(Svs pt) Last Year		
▪ **New Base Salary + (MVC)** ▪ **Base Salary + (MVC)**	Only applicable if the company uses **MVC as recurring allowance**. 	
▪ **Average Paid Salary**	Applies to **Hourly/Daily** Rated Staff, applicable only if bonus is given out to hourly/daily rated staff and bonus amount is prorated.	

8. Select **Pay Cycle.**

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

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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: **11/05/2024** 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 = **S$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 233/366 calendar days X $2000.00= **S$1273.22**

Working Day	Calculate based on actual working days worked.
	Example:
	Hired date: **10/05/2024**
	Bonus factor: **1**
	Bonus method by: **Working Days**
	Basic Salary: **$2,000**
	Which period to pay bonus: **Bonus Period**
	Cut Off Bonus: **12 - 2024**
	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 = **S$1259.54**
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
- > 0.5 = 1 or <= 0.5 = 0.5 or 0 = 0

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 ✓, 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

01/01/2024 to 31/12/2024

BONUS RUN FOR	01/01/2024 to 31/12/2024	PRINT DATE: 07/11/2020 12:46 PM
PAY BONUS BASED ON	New Base Salary	USER ID: SUPPORT
BONUS PAYMENT METHOD	By Calendar	
BONUS CODE	BONU	
BONUS FACTOR	1	
CUT-OFF DAY	15	
QUERY	AD-HOC	

EmpNo Name	Type	Base Wage	Factor	Hired Date	Term Date	Service Mth/Days	Working Hrs/Days	BONU	Variable Bonus1	Variable Bonus2	Employer CPF
BREAKING BAD											
(JMRT) Jurong East MRT											
EMPC KATRINA A/P SHUMIGARUM	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) 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 OF THRONES											
(NONE) NONE											
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
TIMES SOFTWARE PTE LTD											
(SALES) 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 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.

PROCESS

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 → Export/Import → Template** and look for **DYNAMIC BONUS IMPORT**.
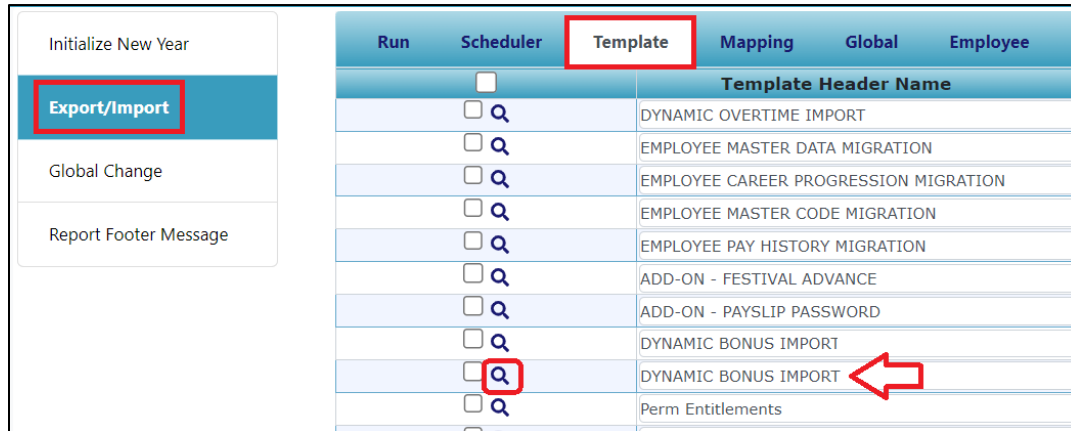
2. Click to expand it as below. Please make sure you see the column is set as below. Please ensure the circled code is changed to the bonus code you want to use. Click save once done.
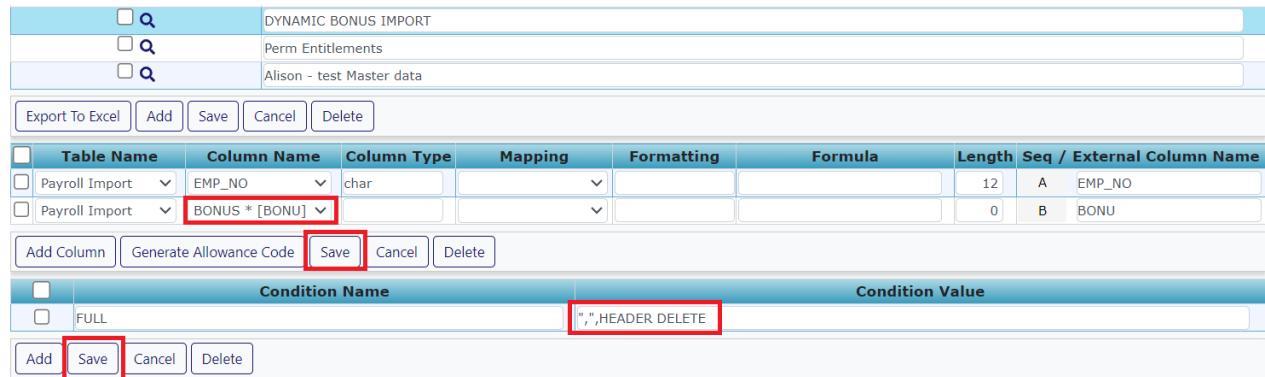
3. Click **EXPORT TO EXCEL** to download template, and fill up the template as below, and **DO NOT CHANGE** the sheet name as circled.

Column A – Employee ID

Column B – Bonus amount to pay

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

5. Click **Choose File** and select the excel template file.
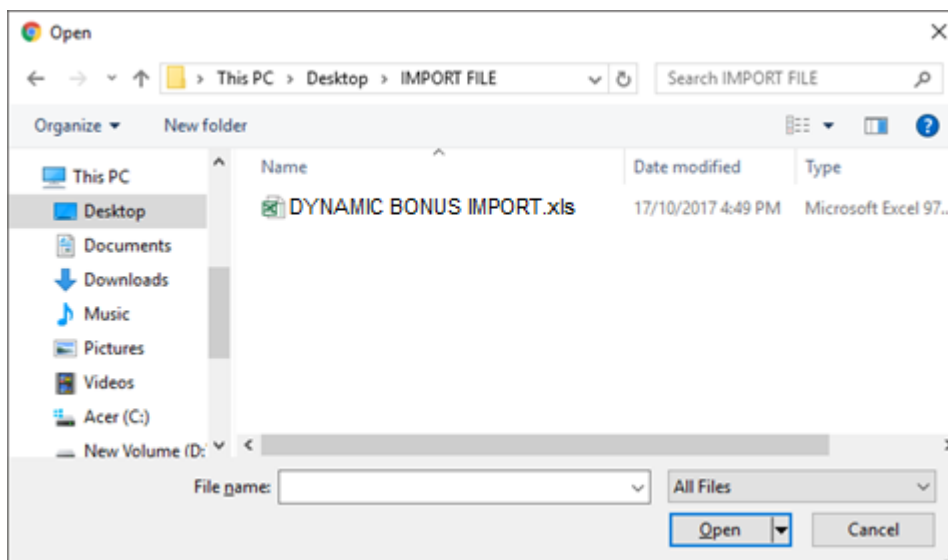
6. Tick **Run** and click **START**, and you will see the below. Click **GO TO PROCESS PAYROLL** to continue.

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

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

1.3 CPF Excess

This section will guide users on how to derive and handle CPF excess.

(?)

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 TAX	Jan	Feb	Mar	Apr	May	Jun	Jul
Basic Salary	O 1	5,000.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00
ANNUAL WAGES SUPPLE		60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
CHINESE DEV'T ASST. FUND N 0		-3.00	-2.00	-2.00	-2.00	-2.00	-2.00	-2.00
Gross Wages		65,000.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00
CPF Wages		65,000.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Employee CPF		-9,400.00	-1,000.00	-1,000.00	-1,360.00	-1,360.00	-1,360.00	-1,360.00
Nett Pay		55,597.00	3,998.00	3,998.00	5,638.00	5,638.00	5,638.00	5,638.00
Employer CPF		7,990.00	850.00	850.00	1,156.00	1,156.00	1,156.00	1,156.00
CPF Ordinary Wages		5,000.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00
CPF Additional Wages		60,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Actual Additional Wages		42,000.00	0.00	0.00	0.00	0.00	0.00	0.00
SDF		11.25	11.25	11.25	11.25	11.25	11.25	11.25
Earned CPF Ord Wages		5,000.00	5,000.00	5,000.00	6,800.00	6,800.00	6,800.00	6,800.00
CPF Wages (OW+AW)		47,000.00	5,000.00	5,000.00	6,800.00	6,800.00	6,800.00	6,800.00
Total CPF		17,390.00	1,850.00	1,850.00	2,516.00	2,516.00	2,516.00	2,516.00

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 / SHORTFA ∨

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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: ▮▮▮▮/E

PRINT DATE:
USER ID: SUPPORT

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 → CPF Max Report → Method → CPF Variance** to check.

CPF MAX CHECKING

From/To
Employee From   [001] Q   Employee To   [106] Q

Option
Method   [CPF VARIANCE]   ☐ New page after each Employee?

Sort By   ◉ EMP NO   ☑ Print only CPF variance?
            ○ EMP NAME

[Export To PDF] [Export To Excel]

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

TIMES PTE LTD
CPF Variance Report for Year

Print Date :
User 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

Total Variance	Employee Variance	Employer Variance
740.00	400.00	340.00

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-have-made-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.**

CPF Max Formula	AUTO CAPPING (CPF EXCESS / SHORTFA ✔

Once that is done, apply for CPF Adjustment:

https://www.cpf.gov.sg/employer/tools-and-services/forms-e-applications/refund-and-adjustment-of-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.

⚠️

IMPORTANT

- Please ensure all new hire/termination of employee in December are updated before initialize.
- User will get the following error message if you try to login to 2025 without initialize.

- Initialize new year haven't done.

Company

TIMES

A) Initialize New Year for E-Payroll

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

2. Go to **Utility → Initialize New Year**, you will see screen below.
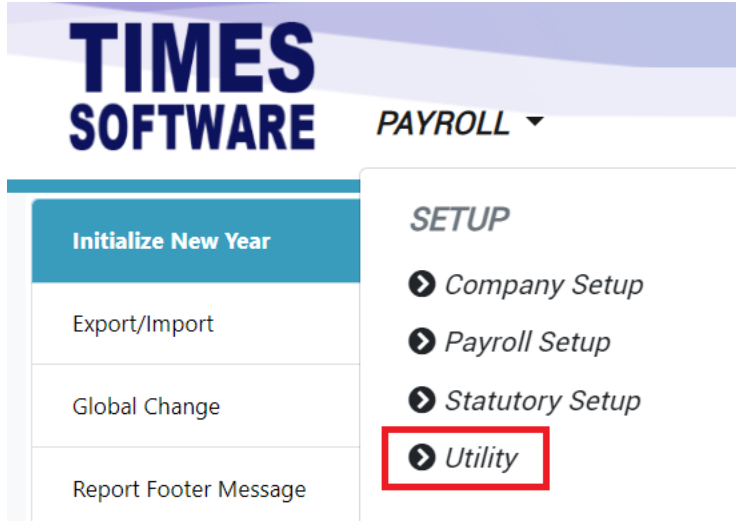
3. Please ensure that the database year is **2025.**

4. (Optional) **Initialize Employee's Cost Centre Allocation Table** is to copy current year employee cost center allocation to next year.

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

You may leave this √ if you do not use **Cost Centre Allocation** function.

Picture above shows cost center allocation page.

6. Click OK to proceed.

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

Please Wait...

13%

Initialize New Year in progress. Please do not close the browser or navigate to another page.

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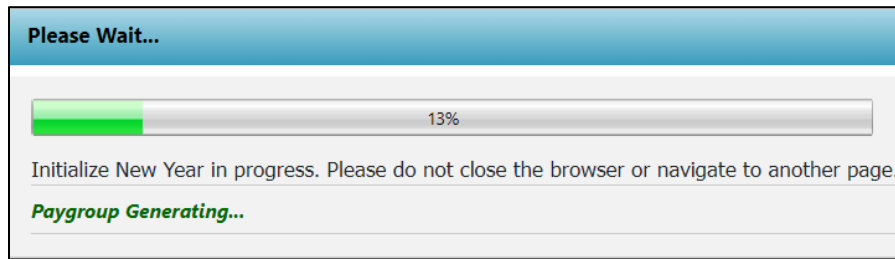
8. Once the process is completed, you will receive the message shown below. Click OK and proceed to logout and re-login to year 2025-01.

Info ✖

ℹ Initialize new year completed. Please logout and login again.

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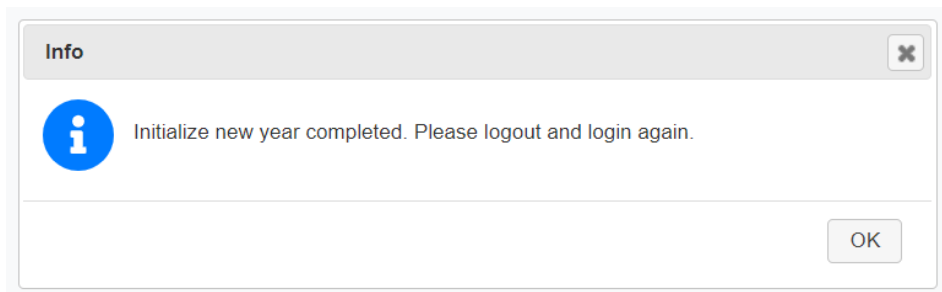
This section shows users how to initialize New Year for E-Leave.

⚠️

IMPORTANT

- Run Initialize New Year for E-Payroll first before E-Leave.
- For E-Leave user, Initialization of New Year must be done before employees can apply leave on the year 2025.
- Please ensure all pending leave are approved before initialize new year.
- 2025 Public Holidays will be updated.

Please run payroll Initialize New Year (Refer to page 24), if number of days show 0 when employee applies for 2025 leave with no record shown on Leave Details, as calendar has not been populated.

B) Initialize New Year for E-Leave

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

b. Go to **Leave → Initialize New Year**, and you will see screen below.

c. Ensure **Year** is set to 2025.

Year	Method
2025	All (balance leave)
Leave Type	Option
All	By selection
Department	Employee
All	All

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

Method
All (balance leave)

Option	Description
All (balance leave)	This option carry forward ALL current year YTD leave balance to the following year. 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 (Without B/F)	This option carry forward current year earned leave. Unutilized BF from previous 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 (Manual)	This option carry forward balance annual leave as defined by user or the actual annual leave balance, whichever lower. *Year* 2024 *Method* Maximum days C/F (manual) *Maximum carry forward* 5 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 Day C/F (Allocation)	This option carry forward leave based on number of days as specified in **Leave Setup > Leave Allocation > Current Year Carry Forward** column. <table><tr><th></th><th>Service Years (From - To)</th><th>Entitlement Days</th><th>Current Year Carry Forward</th></tr><tr><td></td><td>0 - 1</td><td>12</td><td>6</td></tr><tr><td></td><td>1 - 2</td><td>13</td><td>7</td></tr><tr><td></td><td>2 - 99</td><td>14</td><td>8</td></tr></table> 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 Day C/F (By Percentage)	**This option carry forward based on the percentage of days as specified in Leave Setup > Leave Allocation > Current Year Carry Forward column. Capped based on entitlement.** <table><tr><th></th><th>Service Years (From - To)</th><th>Entitlement Days</th><th>Current Year Carry Forward</th></tr><tr><td></td><td>0 - 1</td><td>12</td><td>50</td></tr><tr><td></td><td>1 - 2</td><td>13</td><td>60</td></tr><tr><td></td><td>2 - 99</td><td>14</td><td>70</td></tr></table> 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

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Balance C/F (By Percentage)	This option carry forward based on the percentage of days as specified in Leave Setup > Leave Allocation > Current Year Carry Forward column. Capped based on Balance.

None	This option forfeit all balance annual leave.

e. Click **Copy button** to copy all leave administration settings.

f. Select the **Tick All** checkbox only during the first initialization.

g. Click **Process** to initialize.

h. During Initialize new year, page will reflect as "Loading" with the processing status at the bottom of the screen

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

i. System will show **Process Completed** when initialization is done.
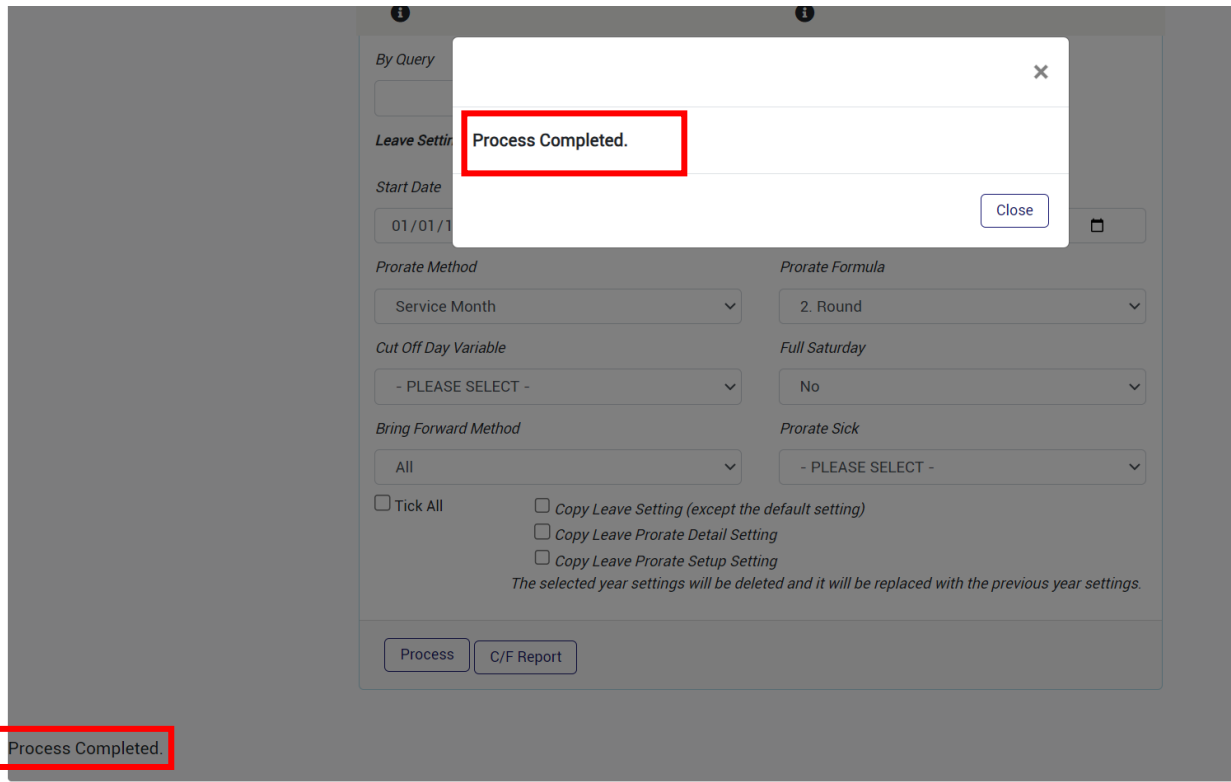
IMPORTANT

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. System automatically recalculates the leaves while initializing the new year.

ADVICE

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**.

HR	ADMINISTRATOR	ENTERPRISE
❯ Apply Leave	❯ Leave Code Setup	❯ Leave Setting
❯ Approve Leave	❯ Approval Setup	❯ Allocation Setup
❯ Plan Leave	❯ Approval Group Setup	❯ Prorate Setting
❯ View Leave	❯ Code Setup	❯ Prorate Details
❯ View Entitlement	❯ Cc Group Setup	❯ Work Day Setup
❯ Calendar	❯ Policy Setup	❯ Leave Calculation
❯ Yearly Calendar	❯ Policy	❯ Initialise New Year
❯ Report	❯ Public Holiday Setup	❯ Bf Cut Off

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.

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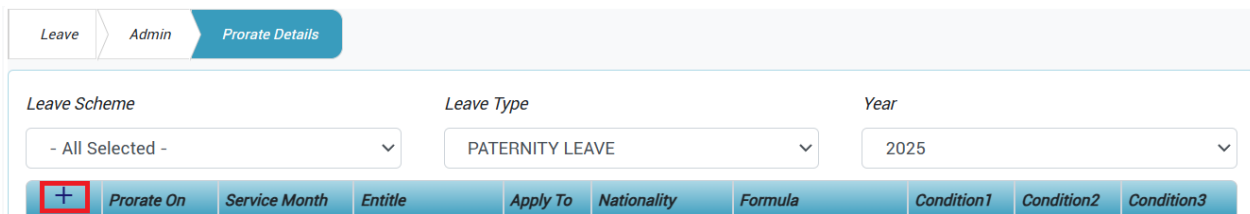
❓

Paternity Leave Changes from 1st April 2025

Procedures to configure 4 weeks paternity leave with effective 1st April 2025.

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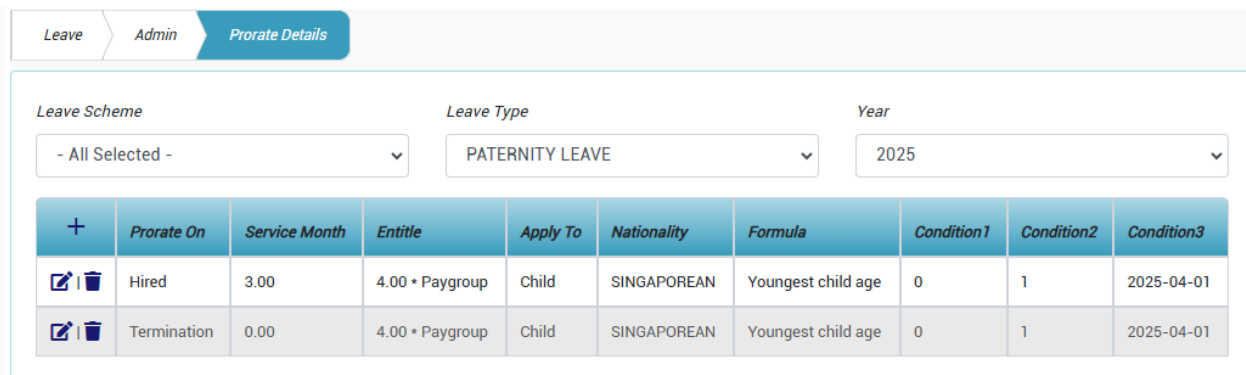
Leave	Admin	Prorate Details								

Leave Scheme			Leave Type			Year				
- All Selected - ⌄			PATERNITY LEAVE ⌄			2025 ⌄				
➕	Prorate On	Service Month	Entitle	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 1st April 2025 on voluntary basis, you can indicate an earlier date here, such as 2024-01-01 if applicable.

Leave	Admin	Prorate Details								

Leave Scheme			Leave Type			Year				
- All Selected - ⌄			PATERNITY LEAVE ⌄			2025 ⌄				
➕	Prorate On	Service Month	Entitle	Apply To	Nationality	Formula	Condition1	Condition2	Condition3
✎ 🗑	Hired	3.00	4.00 * Paygroup	Child	SINGAPOREAN	Youngest child age	0	1	2025-04-01
✎ 🗑	Termination	0.00	4.00 * Paygroup	Child	SINGAPOREAN	Youngest child age	0	1	2025-04-01

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Shared Parental Leave Changes from 1st April 2025

From 1 April 2025, the current shared parental leave scheme will cease and be replaced with a new scheme. 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.

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

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**.

HR
- ❯ Time Sheet
- ❯ Duty Roster
- ❯ Duty Roster Copy
- ❯ Duty Upload

ADMINISTRATOR
- ❯ Work Group Setup
- ❯ Shift Setup
- ❯ Shift Pattern
- ❯ Shift Schedule

3)   Ensure Employee fields: All, Start Date 01/01/2025, End Date: 31/12/2025, then click **Query** to load record.

TimeSheet	Admin	Shift Schedule

Employee	Start Date	End Date
All 🔍	01/01/2025 📅	31/12/2025 📅

🔍 Query | ↻ | 💾

Tick the checkbox to select all employees. Click **Save** followed by **Process**. *Other settings not mentioned herein remain status quo.*

Employee	Start Date	End Date
All 🔍	01/01/2024 📅	31/12/2024 📅

🔍 Query | ↻ Process | 💾 Save

☑	Emp No	Emp Name	Update Work Group...	Update Shift Pattern...	
☑	001	ANDY LOW	DEFAULT	01	🔍
☑	101	ANGELA GOH	DEFAULT	01	🔍
☑	102	BETTY CHIA	DEFAULT	01	🔍
☑	103	CECILIA NG	DEFAULT	01	🔍
☑	003	COLIN KOH	DEFAULT	01	🔍
☑	004	DAVID GAN	DEFAULT	01	🔍
☑	005	EUGENE ONG	DEFAULT	01	🔍

« ‹ Show Page 1 ⇕ of 1 Pages › »   Display 50 ⇕ Records Per Page

4) **Do not navigate to another page when the process is in progress.** Once the process is done, system will reflect **Completed 100%** message.

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

1.5 Process Previous Year Bonus

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

⚠️

IMPORTANT

BONUSP is a reserved code for **Bonus paid in 2025, but to be declared as 2024 income.**

According to IRAS only 2024 Contractual bonus paid in 2025 can be declared as 2024 income. Non-contractual bonus paid in 2025 must treat as 2025 income.

DO NOT process bonus with **BONUSP** after **1st March 2025**, **or before February 2025's CPF cut off** deadline by 14th March 2025.

Clients are advised **NOT TO USE BONUSP** code for bonus processing after 1st March 2025, as it **WILL NOT BE** included in 2024 tax assessment.

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

Payroll Id

Password

Login Period

| 2025 ∨ | 01 ∨ | E ∨ |

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

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

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

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

2. IRAS Submission

IRAS Settings

Upon first access, system will direct you to this option. **You must complete this setup before proceeding**.

Tax Line Setup

Link existing allowance/ deduction code with their respective tax line.

Voluntary CPF Setup

Yes ← Does your company have employee with **voluntary CPF**?

Benefit in Kind

Input all taxable benefit such as accommodation, car benefit and pension.

No ↓

Yes →

Fill up the IR8S form to declare the CPF refund caused by **excess contribution**.

Modify IR8S

Yes ← Do any of your employees have **excess CPF?**

No ↓

Displays the **IR8S form**.

IR8S Report

Yes → Do any of your employees have **benefits which are taxable**?

No ↓

Input the share options for **Appendix 8B**.

Share Options

Yes ← Do any of your employees have share options?

Appendix 8A

No ↓

Displays the **Appendix 8B** form.

Appendix 8B

IR8A Report

E-Submission

Submits electronic files to IRAS via IRAS website or Crimson Logic.

2.1 IRAS Settings

This section guides 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.

1. Go to **Employee Management System -> Pay Items -> Statutory Requirement** tab.
2. *Under the **Exclude from IRAS?** Indicator field, click on the drop down button and select* **Yes**.
3. Once it is selected, the employee will be excluded from the IRAS submission.

A) Steps to setup IRAS Settings

I. In E-Payroll, go to **Income Tax → IRAS**

The following box will be prompted:

A. Select Assessment Year as 2025

B. Select Company and click OK

For Multi Company Version,

A. Select Assessment Year as 2025

B. Under UEN/RCB Number& Company, select the company you wish to setup.

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

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II.   Go to **Income Tax → IRAS → IRAS Settings** and you will see screen as below:

IMPORTANT

- For first time access to Income Tax, user must complete IRAS settings. You must complete the settings above to proceed.
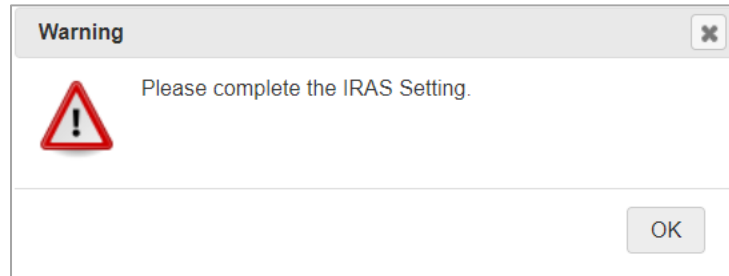
III.   Field explanation as below.

Field	Description
Type of Organization	▪ Private Sector ▪ Statutory Board ▪ MINDEF ▪ Govt Department ▪ Others
Payer's ID Type **(Format yyyy = year, n = numbers, P, Q, X = alphabet)**	**UEN-LOCAL COMPANY (ROC)** Company registration ID with the following format yyyynnnnnX. E.g *200312345A*.
	UEN-BUSINESS (ROB) Company registration ID with the following format nnnnnnnnX. 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 TyyPQnnnnX. E.g *T08FC1234A*

Gross commission payment by :	Indicate if company pays out commission by: ▪ Monthly ▪ Others ▪ NA
Director fee approval date	It is default to 31st Dec 2024. Indicate the date of the company's annual general meeting or when the director's fee is approved by the board of the company.
Bonus declaration date	Default to 31st December 2024
3. Do you have 2023 bonus that are paid in 2024 (Y/N)? (Excluding BONUSP)	This is the contractual bonus payable in 2023 based on employment contract but paid in 2024. ✓ to enable this option. **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 you have 2024 bonus that are paid in 2025 (Y/N): (For BONUSP Only)	Define bonus that are declared in 2024 service year and paid in the following year (2025). ✓ to enable this option. **Important Note: When paying out this bonus in 2025, use the code: BONUSP before 1st March 2025.**
Please tick if your Database was converted from other payroll software in year 2024	✓ if database is converted from other software with data migration. **Important Note: OT figures may not be captured into the form IR8A if this option is not indicated.** ▪ **NSP Code 1 / Code 2** Select the relevant National Service Pay code used in your existing database. The default code is **NSP**.
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	When the option is ✓, system will capture amount from allowance code assigned to Home Leave Passage. 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. ⚠ **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 ✓, 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 → 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.

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

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
(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)

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 (Foreign Identification No.)		
Full Name of Employee as per NRIC / FIN	Date of Birth	Sex	Citizenship
Residential Address	Designation	Name of Bank to which salary is credited	
If employment commenced and/or ceased during the year, state: **(See Explanatory Note 5)**	Date of Commencement	Date of Cessation	

INCOME (See Explanatory Note 9 unless otherwise specified) $

a) **Gross Salary, Fees, Leave Pay, Wages and Overtime Pay**   **1. Gross Salary**

b) **Bonus** (non-contractual bonus paid in 2024 and/or contractual bonus)   **2. Bonus**

     3. Director's Fee

c) **Director's fees** (approved at the company's AGM/EGM on ___ /___ /___)

d) **Others:**
   61. Allowance – Transport
   62. Allowance – Entertainment
   63. Allowance – Others

    1. Allowances: (i) Transport $ _____ (ii) Entertainment $ _____ (iii) Others $ _____
    2. Gross Commission for the period ___ /___ /___ to ___ /___ /___ * Monthly and   **4. Commission**
    3. Pension   **5. Pension**
    4. Lump sum payment

(i) Gratuity $ **71. Gratuity**	(ii) Notice Pay $ **73. Notice Pay**	Ex-gratia payment $ **74. Ex-gratia Payment**
(iv) Others (please state nature) $ **75. Gratuity - Other**		
(v) Compensation for loss of office $ **72. Loss of Office**	om 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)	

5. Retirement benefits including gratuities/pension/commutation of pension/lump sum payments, etc from
    Pension/Provident Fund: Name of Fund _____
    (Amount accrued up to 31 Dec 1992 $ _____)   Amount accrued from 1993:   --------
6. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore   --------
    [See Explanatory Notes 9d (6)]
7. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded):   --------
    [Complete the Form IR8S]
8. Gains or profits from Employee Stock Option (ESOP)/other forms of Employee Share Ownership (ESOW) Plans: --------
    [Complete the Appendix 8B]
9. Value of Benefits-in-kind **[See Explanatory Note 12 and complete Appendix 8A]**   --------

    Key from Benefits In Kind

                     TOTAL (items d1 to d9)

e) 1. Remission: Amount of Income $....................
   2. Overseas Posting: *Full Year/Part of the Year **(See Explanatory Note 8a)**
   3. Exempt Income: $ .... **(See Explanatory Note 8b)**

f)	Employee's income tax borne by employer? * YES / NO	If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)	
		(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer	------
		(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee	------

DEDUCTIONS (See Explanatory Note 10 - Deductions)

EMPLOYEE'S COMPULSORY contribution to *CPF/Designated Pension or Provident Fund **(less amount refunded/to be refunded)** Name of Fund : _____ (Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contributions to CPF, voluntary contributions to Medisave Account, voluntary contributions to Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)	--------
Donations deducted from salaries for: *Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CDAC/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 return or furnishing an incorrect or late return.

IR8A (1___)   * Delete where applicable

Item	Explanation	Taxable?
Transport Allowance (Tax Line 61)	1. Recurring fixed transport allowance 2. Reimbursement between employee's home and office.	Yes
	3. Transport allowance for employee performing OT 4. Reimbursement between employee's home and office if it is for Work/OT purposes. 5. Shuttle bus service between convenient meeting points and the employment location	No
Entertainment (Tax Line 62)	1. Recurring fixed entertainment allowance	Yes
	2. Reimbursement of entertainment allowance for work purposes.	No
Laundry Allowance (Tax Line 63)	1. Recurring fixed laundry allowance	Yes
	2. Laundry allowance made for washing special clothing, e.g. protective clothing	No
Meal Allowance (Tax Line 63)	1. Recurring fixed meal allowance	Yes
	2. Meal reimbursement for OT purposes. 3. 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.	No
Per Diem Allowance (Tax Line 63)	Amount in excess of IRAS acceptable rates are taxable. **IRAS Rates Per Day for China = $ 88** If company gives $100/day only $100-$88 = **$12 is taxable** If company gives $50/day which is lower than the rates given by IRAS, it is **not taxable**.	Depends on Acceptable Rates

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-rates-for-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

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

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

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

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 Democratic	80	Norway	133
Latvia	87	Oman	105
Lebanon	141		

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

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	Togo	**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

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.

⚠️

IMPORTANT

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 → CPF Voluntary → EE Vol Contribution Setup,** and you will see screen below.

2. Under **Emp No/ Name,** you see a full list of all your employee. Tick **Show employee who contributed voluntary Fund**, **Emp No/ Name** checkbox and system 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**.
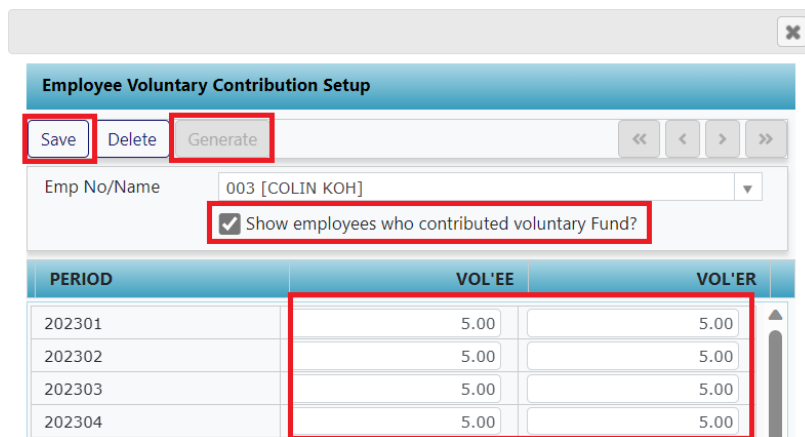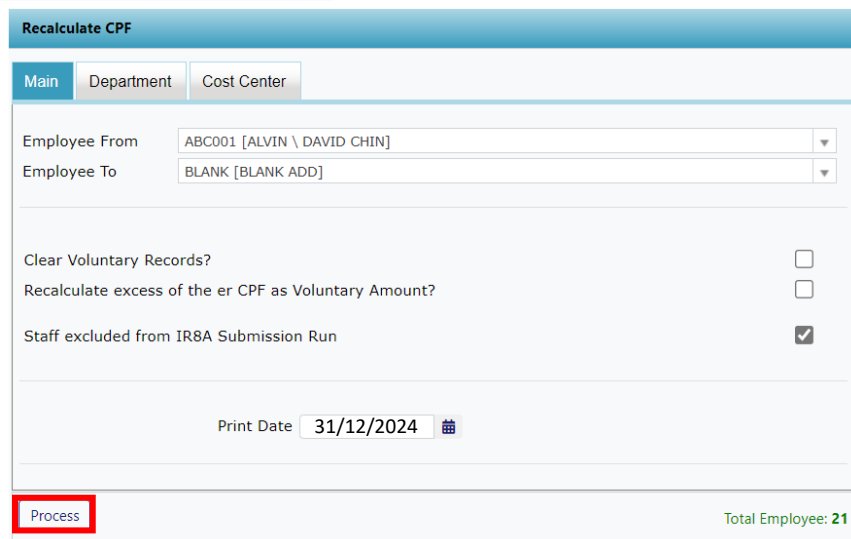
Picture shows employees who contributed voluntary Fund is ticked and GENERATE button is clicked.

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

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.

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 → IRAS → IR8S: Original**.

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3. To create a record, click **ADD** and select the employee affected.

4. Select **REFUND INFO** then click New

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:

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

Refer to sample screenshot below.

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

2025   FORM IR8S

DETAILS 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		DATE OF BIRTH	TAX REF. NO. *NRIC / ~~FIN (Foreign Identification no.)~~
Alvin Chin		17/03/2000	S0012232G

EMPLOYER'S TAX REF. NO. / UEN	If employment commenced and/or ceased during the year, state:		DATE OF S'PORE PR STATUS GRANTED(IF GRANTED ON / AFTER 1 Jan 2022)	DATE OF RENUNCIATION OF S'PORE PR
180011032C	DATE OF COMMENCEMENT	DATE OF *CESSATION / OVERSEAS POSTING		

SECTION A : Details of monthly wages and actual contributions (See Explanatory Note 4)

MTH	ORDINARY WAGES (OW)	CPF CONTRIBUTION		ADDITIONAL WAGES (AW)	CPF CONTRIBUTION	
		EMPLOYER	EMPLOYEE		EMPLOYER	EMPLOYEE
JAN	5,635.00	958.00	1,127.00	0.00	0.00	0.00
FEB	5,635.00	958.00	1,127.00	0.00	0.00	0.00
MAR	5,635.00	958.00	1,127.00	0.00	0.00	0.00
APR	5,635.00	958.00	1,127.00	0.00	0.00	0.00
MAY	5,635.00	958.00	1,127.00	0.00	0.00	0.00
JUN	5,635.00	958.00	1,127.00	0.00	0.00	0.00
JUL	5,635.00	958.00	1,127.00	0.00	0.00	0.00
AUG	5,635.00	958.00	1,127.00	0.00	0.00	0.00
SEP	5,635.00	958.00	1,127.00	0.00	0.00	0.00
OCT	5,635.00	958.00	1,127.00	0.00	0.00	0.00
NOV	5,635.00	958.00	1,127.00	0.00	0.00	0.00
DEC	5,635.00	6,803.00	8,003.00	88,888.00	5,845.00	6,876.00
TOTAL	67,620.00	17,341.00	20,400.00	88,888.00	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 : $ 340.00
Employee's Contribution : $ 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
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 : N/A

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.
IR8S(1/2025)   **There are penalties for failing to give a return or furnishing an incorrect or late return**

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 → IRAS → PDF Report: IR8S** and you will see screen below.

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

3. Date to reflect on IR8S Form.

4. Click on ___GENERATE PDF___ to generate IR8S report.

5. Refer to sample of IR8S form below:

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FORM IR8S

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		DATE OF BIRTH	TAX REF. NO. *NRIC / FIN (Foreign Identification no.)	
Alvin Chin		17/03/2000	S0012232G	
EMPLOYER'S TAX REF. NO. / UEN	If employment commenced and/or ceased during the year, state:		DATE OF S'PORE PR STATUS GRANTED(IF GRANTED ON / AFTER 1 Jan 2022)	DATE OF RENUNCIATION OF S'PORE PR
180011032C	DATE OF COMMENCEMENT	DATE OF *CESSATION / OVERSEAS POSTING		

SECTION A : Details of monthly wages and actual contributions (See Explanatory Note 4)

MTH	ORDINARY WAGES (OW)	CPF CONTRIBUTION		ADDITIONAL WAGES (AW)	CPF CONTRIBUTION	
		EMPLOYER	EMPLOYEE		EMPLOYER	EMPLOYEE
JAN	5,635.00	958.00	1,127.00	0.00	0.00	0.00
FEB	5,635.00	958.00	1,127.00	0.00	0.00	0.00
MAR	5,635.00	958.00	1,127.00	0.00	0.00	0.00
APR	5,635.00	958.00	1,127.00	0.00	0.00	0.00
MAY	5,635.00	958.00	1,127.00	0.00	0.00	0.00
JUN	5,635.00	958.00	1,127.00	0.00	0.00	0.00
JUL	5,635.00	958.00	1,127.00	0.00	0.00	0.00
AUG	5,635.00	958.00	1,127.00	0.00	0.00	0.00
SEP	5,635.00	958.00	1,127.00	0.00	0.00	0.00
OCT	5,635.00	958.00	1,127.00	0.00	0.00	0.00
NOV	5,635.00	958.00	1,127.00	0.00	0.00	0.00
DEC	5,635.00	6,803.00	8,003.00	88,888.00	5,845.00	6,876.00
TOTAL	67,620.00	17,341.00	20,400.00	88,888.00	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 : $ 340.00
Employee's Contribution : $ 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
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

Name of authorised person making the declaration

ABC PTE LTD

Name of Employer

Signature

98989898

Tel No/Email

SENIOR QC ANALYST

Designation

31/12/2024

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.

FREQUENTLY 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

IMPORTANT

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 → IRAS → 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.

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

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
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?	

Bonus Declaration Date

Were contributions charged/deductions by a Singapore Permanent Establishment?

Item	Description
Director's fees approved at the company's AGM	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. 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; By default, it is dated to **31st Dec 2024**.
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?

Item	Description
Whether approval has been obtained from CPF board to make full contributions (for SPR granted on/after 31 Dec 2002)	Applicable for PR 1st year or 2nd 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. ☑ Adjust Voluntary Contribution? Adjusted Employee's Contribution 100.00 Adjusted Employer's Contribution 200.00 SECTION B: Excess/Voluntary contribution to CPF (See Explanatory Note 5) 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 100.00
Whether Voluntary CPF Contribution are obligatory by contract of employment?	Indicate if voluntary CPF contributions are obligatory by contract of 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?	⌄		

Item	Description
Approval obtained from IRAS for Compensation/ Retrenchment benefits	Indicate approval if there are pay out item(s) with tax line 72, 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 Employer?	If employee's income tax is borne by employer, select from "**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 income Tax borne by Employee**" is selected a textbox will 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.

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II. Housing

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 **Period of Occupation**, and **Address** if housing benefit provided. Tick Copy EMS-Address will capture employee address from EMS. Please take note of the **Number of employee sharing the Quarter** does not include spouse or children of employee, include employee only. There are 2 ways to declare housing benefit, which is by annual value or by rent paid. Steps to declare as follow.

A) By Annual Value (AV)

1. Set Type of Furnished to either **PARTIALLY FURNISHED** or **FULLY FURNISHED**.

Type of Furnished | N/A ▼

> N/A
> PARTIALLY FURNISHED
> FULLY FURNISHED

2. Key in annual value and click calculate. The total table will be calculated as shown below.

Clear | Calculate | ☐ Overwrite?

Annual value	56,000.00
(2a) AV of Premises for the period provided	28,000.00
(2b) Total Value of Furniture/ Fitting	11,200.00
(2c) Rent paid to landlord including rental of Furniture/ Fittings	0.00
(2d) Taxable Value of Place of Residence (2a+2b) or 2c	39,200.00
(2e) Rent paid by Employee	0.00
(2f) Total Taxable Value of Place of Residence (2d-2e)	39,200.00

B) By Rent Paid

1. Set furnished type to NA

Type of Furnished | N/A ▼

2. Key in rent paid to landlord including rental of furniture/ Fittings and Rent paid by Employee if any. Click calculate and total taxable value will be calculated.

Number of employee sharing the Quarter	1
Annual value	0.00
(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	21,600.00
(2d) Taxable Value of Place of Residence (2a+2b) or 2c	0.00
(2e) Rent paid by Employee	3,600.00
(2f) Total Taxable Value of Place of Residence (2d-2e)	18,000.00

For formula and detailed explanation of housing benefit and taxable value calculation, please refer to **ANNEX A EXPLANATORY NOTES FOR COMPLETION OF FORM IR8A & APPENDIX 8A FOR THE YEAR ENDED 31 DEC 2024 under Accommodation and related benefits provided by Employer.**

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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 Hotel Accommodation

1.	Actual cost of Hotel accommodation / Serviced Apartment within hotel building	0.00	
2.	Amount paid by the employee	0.00	
3 a	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
c	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 incidental benefits provided to employee and his family	Tax Treatment of Home Leave Passage From YA 2018 The home leave passages provided to expatriates, their spouses and children are taxable in full.
b. Interest payment made by the 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 influence over the company	Loans to Company Directors 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. 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	0.00

Amount populated from Payroll system

Item	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 awards/benefits which do not fall within the above items:	Tax treatment of awards given to employees for passing examinations, innovation, long-service, service excellence, referrals, work performance, etc. a) Retirement award (non-cash) b) Long service award (non-cash) 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. vehicles, property, etc sold to employees at a price lower than open market value	Tax treatment of staff discounts on products and services given to employees, employees' family members, relatives and friends. Taxable Staff Discount = Market Value - Amount Paid by Employee 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.

	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 employee	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. Taxable conditions includes 1. 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) 2. Taxes, repairs and maintenance expenses of employee's own vehicle 3. Allowance on ERP Charges
Car benefit. (Please refer to IRAS website for more detailed information.)	(a) New Car provided by employer Value of Benefit: 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.

	(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.

VI.   Misc

This section contains other miscellaneous items for tax reporting.

Item	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 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 overseas Posting	Income	Deductions
Whole year	• **Not required to report the employment income in items a) to d).** • Select "**Full Year**" in item "e) 2. Overseas Posting". • Employers participating in AIS, select **'Income from Overseas Employment'** under Remission / Overseas Posting / Exempt Indicator.	• Not required to report employee's CPF contributions. • Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year

Select "**Income from Overseas Employment**" under Remission / Overseas Posting / Exempt Indicator and Select "**Full Year**" under Overseas Posting.

For IRAS eSubmission Only

Remission / Overseas Posting / Exempt Indicator	Income from Overseas Employment [6] ⌄
Overseas Posting	Full Year ⌄
Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	0.00
Cessation Provisions	⌄

Period of overseas Posting	Income	Deductions
Part of the year	• Only report the employment income for the Singapore employment in items a) to d). • Select "**Part of the Year**" in item "e) 2. Overseas Posting". • Employers participating in AIS, select **'Income from Overseas Employment'** under Remission / Overseas Posting / Exempt Indicator.	• Report the employee's CPF contribution for the Singapore employment. • Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year.

1. Select "**Income from Overseas Employment**" under Remission / Overseas Posting / Exempt Indicator and Select "**Part of the Year**" under Overseas Posting.

For IRAS eSubmission Only

Remission / Overseas Posting / Exempt Indicator	Income from Overseas Employment [6] ▾
Overseas Posting	Part of the Year ▾
Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	0.00
Cessation Provisions	▾

2. Go under **Others Tab,** indicate insurance premium if applicable.

IR8A Additional record	Housing	Hotel/Travel	**Others**	Remarks	Misc

« ‹ › » New Save Cancel   **Record Type - Original Record**   Company Code - **HP**   ⊗

Emp No/Name [001 [ANDY LOW] ▾]   Total Employee: **13**

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	0.00

Amount populated from Payroll system

3. Go under **IR8A Adjustment > Original.**
   Click Add button. The batch indicator will reflect as **"Original"**. Click New button.

IR8A Adjustment							
« ‹ › »	New	Save	Cancel	IRAS Year	CURRENT YEAR ▾	Batch	ORIGINAL ▾	⊗

Emp No/Name | 001 [ANDY LOW] ▾ | Query | Total Employee: **13**

Important Notice: You may input the adjustment in the event of the manual adjustment is required

4. Enter CPF contributions, donations, contributions to Mosque Building Fund for the whole year accordingly. When done click on "**Save**" button to save the entry.

g) Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded)		0.00
h) Gains and profits from Employee Stock Option (ESOP)/Other forms of Employee Share		0.00
Share option profit for S(10) G	0.00	
Share option profit for S(10) B	0.00	
i) Value of Benefits-in-kind		0.00
a) EMPLOYEE'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		0.00
c) Contributions deducted through salaries for Mosque Building Fund		0.00
d) DEDUCTIONS - Life insurance premiums deducted from salaries		0.00
(Less : NSP)		

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.

A8A-Benefits In Kind
Original
Amendment
Claim Code Mapping

2. 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

Go to **Income Tax** → **IRAS** → PDF Report: **A8A-Benefit In Kind Report**

1. Click **GENERATE PDF** to generate Appendix 8A Report.

2. Form Appendix 8A shown in the following page.

APPENDIX 8A

**Value of Benefits-in-Kind for the Year Ended 31 Dec
(Fill in this form if applicable and give it to your employee by 1 Mar   )**

Full Name of Employee as per NRIC / FIN .... Tax Ref No: ....

$

1. Place of Residence provided by Employer (See Explanatory Note 12)

Address:	Period of occupation:	No. of days:
Number of employee(s) sharing the premises (exclude family members who are not employees):		

2. Accommodation and related benefits provided by Employer (See Explanatory Note 12):

a. Annual Value (AV) of Premises for the period provided *(state apportioned amount, 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 & Fittings *(state apportioned amount, if applicable)*: (Mandatory if the rent is paid by the employer)	
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. Utilities/Telephone/Pager/Suitcase/Golf Bag & Accessories/Camera/Electronic Gadgets (e.g. Tablet, Laptop, etc) [Actual Amount]	
h. Driver [Annual Wages X (Private / Total Mileage)]	
i. Servant / Gardener / Upkeep of Compound [Annual wages or actual amount paid by employer to a company to perform these services]	

j. **Taxable value of utilities and housekeeping costs (2g +2h + 2i)**   ....

3. Hotel Accommodation Provided (See Explanatory Note 12)

a. Actual cost of hotel accommodation/Serviced Apartment within hotel building	
b. Amount paid by the employee	

c. **Taxable Value of Hotel Accommodation (3a - 3b)**   ....

4. Others

a. Cost of home leave passages and incidental benefits provided to employee and his family:
    (See Explanatory Note 12)   ....

b. Interest payment made by the employer to a third party on behalf of an employee and/or interest benefits arising from 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 **(See Explanatory Note 12):**   ....

c. Insurance premiums paid by the employer **(See Explanatory Note 12):**   ....

d. Free or subsidised holidays including air passage, etc.:   ....

e. Educational expenses including tutor provided **(See Explanatory Note 12):**   ....

f. Entrance/transfer fees and annual subscription to social or recreational clubs: ....

g. Gains from assets, e.g. vehicles, property, etc. sold to employees at a price lower 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 within the above items **(See Explanatory Note 12):**   ....

ne of Employer: ....

Address of Employer: ....

Name of authorised person making the declaration	Designation	Tel. No./Email	Signature	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**.

FREQUENTLY ASKED QUESTION

Q: What is Appendix 8B?

A: Appendix 8B is only applicable to **companies that have stock option**. 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 → IRAS → A8B-Share Option → Original** and you will see screen below.

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

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

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

Field explanations as follows:

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 GRANTED DATE	Date when stock option is granted.
DATE OF EXERCISE STOCK OPTION	Date when stock option is exercised.
EXERCISE PRICE OF STOCK OPTION	Price when stock option is exercised.
MKT VALUE AT TIME OF STOCK OPTION GRANT $	Market price when stock option is granted.
MKT VALUE AT TIME OF EXERCISE OF STOCK OPTION $	Market price when stock option is exercised.
NUMBER OF SHARES ACQUIRED	Total number of shares acquired by unit.
GROSS AMT NOT QUALIFYING FOR TAX EXEMPTION $	Profit made by exercising the stock option which is not subject to tax exemption. For formula, please refer to formula written on sample Appendix 8B form in **2.9 Appendix 8B Report.**
GROSS AMT OF STOCK OPTION GAIN $	Profit made by exercising the stock option. For formula, please refer to formula written on sample Appendix 8B form in **2.9 Appendix 8B Report.**

3. Click **SAVE** once done inserting.
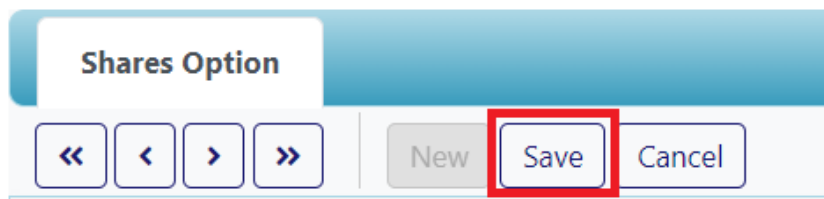
2.9 Appendix 8B Report

This section will guide you how to print Appendix 8B form and checking report.
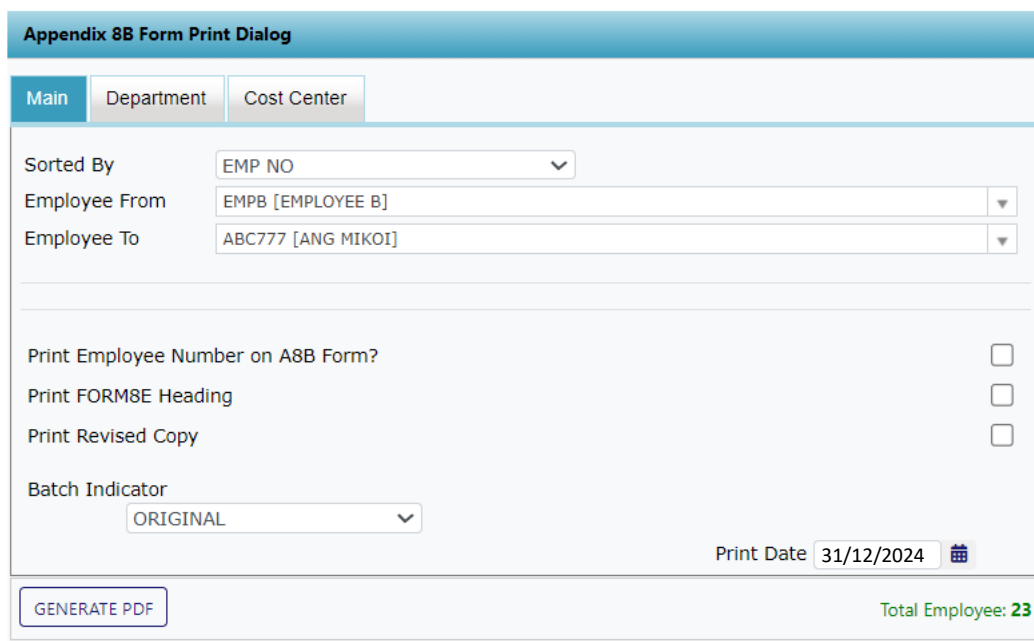
A) Steps to generate Appendix 8B Report

1. Go to **Income Tax → IRAS → Appendix 8B Report**

2. Click **GENERATE PDF** to generate report in pdf format.

3. Sample form in the following page.

APPENDIX 8B

Details of Gains or Profits from Employee Stock Option (ESOP)/Other Forms of Employee Share Ownership (ESOW) Plans For The Year Ended 31 DEC
Fill in this form and give it to your employee / submit to IRAS by 1 Mar 2025. Please read the explanatory notes when completing this form.

Tax Ref. (NRIC/FIN): _____ Full Name of Employee as per NRIC / FIN:_____

Company Registration Number / UEN	Name of Company	Indicate Type of Plan Granted: 1) ESOP or 2) ESOW	Date of grant	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans	Exercise Price of ESOP/or Price Paid/ Payable per Share under ESOW Plan ($)	Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan ($)	Open Market Value Per Share as at the Date Reflected at Column (d) of this form ($)	Number of Shares Acquired	Gains from ESOP/ESOW Plans			**Gross Amount not Qualifying for Tax Exemption ($)	Gross Amount of gains from ESOP/ ESOW Plans ($)
									Gross Amount Qualifying for Income Tax Exemption under*: -				
									ERIS (SMEs)	ERIS (All Corporations)	ERIS (Start-ups)		
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME												(l) = (g-e) x h	(m) = (l)
(I)	TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A												
SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs												(l) = (g-e) x h	(m) = (l)
(II)	TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B												
SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS												(l) = (g-e) x h	(m) = (l)
(III)	TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C												
SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPs												(l) = (g-e) x h	(m) = (l)
(IV)	TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D												
SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8 OF FORM IR8A)													

* Tax exemptions under the ERIS (SMEs), ERIS (All Corporations) and ERIS (Start-Ups) will cease with effect from the Year of Assessment 2025.
**Including any amount of discount enjoyed by an employee on ESOP/ESOW Plan.\"

*See Explanatory Note 4 of Appendix 8B

DECLARATION
We certify that on the date of grant of ESOP/ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraphs 4 & 5 of the Explanatory Notes for Completion of Appendix 8B were met.

Company Registration No. : _____ Name of Employer :_____

Name of authorised person making the declaration: _____ Signature :_____ Designation : _____ Tel/Email :_____ Date : _____

App8B(1/2025)
There are penalties for failing to give a return or furnishing an incorrect or late return.

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 → IRAS → PDF Report: IR8A**

PDF Report

IR8A

A8A-Benefits In Kind

IR8S

A8B - Share Option

Pay History

IR8A Form Print Dialog

| Main | Department | Cost Center |

Sorted By	EMP NO ∨
Employee From	ABC002 [ANG MIKOI] ▼
Employee To	ABC014 [WAN EVELYNN] ▼

Include zero salary employee?	☑
To Print IR8E Heading	☑
Print Employee Number on IR8A Form?	☐
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	☑
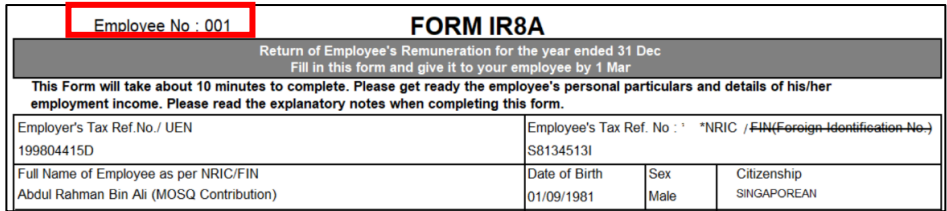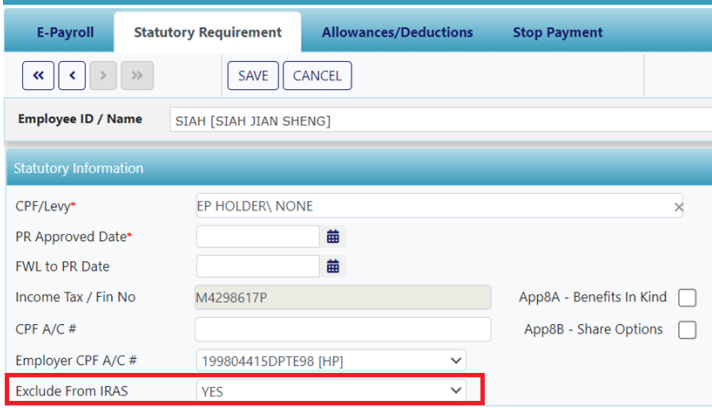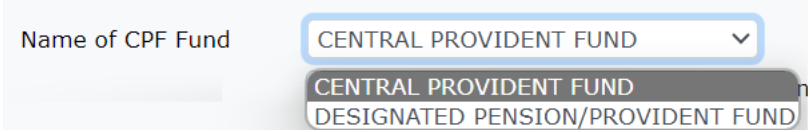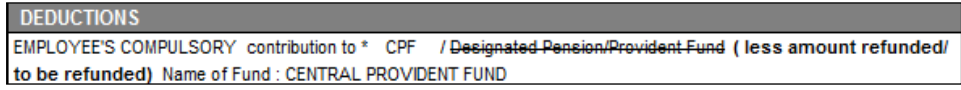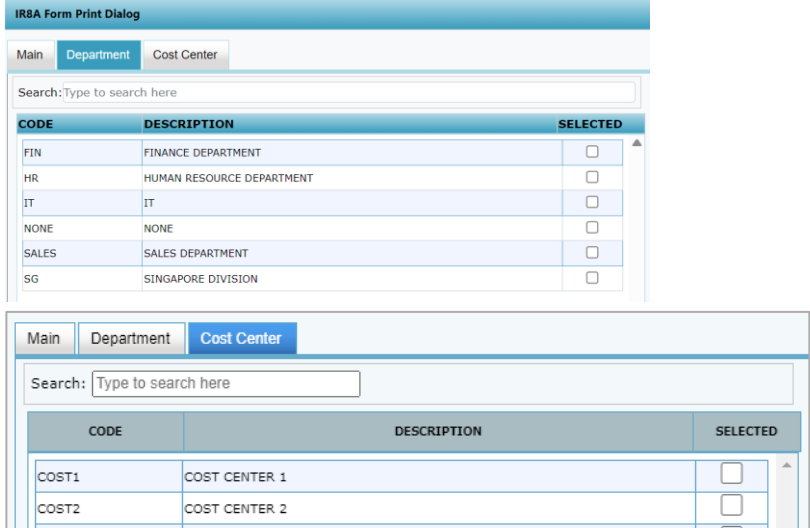
| Name of CPF Fund | CENTRAL PROVIDENT FUND ∨ |
| Batch Indicator | ORIGINAL ∨ | Print Date | 31/12/2024 📅 |

Total IR8A (original) Employee Count	0
Total IR8A (Adjustment Record as original**) Employee Count	0
Total IR8A (amendment) Employee Count	0
IR21 Employee Count	0

| GENERATE PDF | Total Employee: **23** |

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 **untick.**
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.
Do not round the Community/Donations?	**The IR8A form does not allow you to input cents under:** Income (items a to e) Deduction (Employee's compulsory contribution to CPF, Donations, Contributions for Mosque Building Fund and Life Insurance premiums) IRAS give the benefit to taxpayers when rounding up or down to the nearest dollar. 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. For **deduction fields, round up to the next dollar.** E.g.1 Salary of $31,220.98 is to be entered as $31,220 (drop the cents). E.g.2 Deduction such as CPF contributions of $5,566.22 is to be entered as $5,567 (round up).
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 submission run	Tick ✓ to exclude Staff with **Yes** indicator under Exclude from IRAS. IR8A form will not be generated.
Name of CPF Fund	This enables user to choose the name of the Employee's compulsory contribution fund. It is either **CPF** or **Designated Pension Provident Fund**. Below is the screenshot of how it will appear in the IR8A form.
Batch Indicator	Allows user to show **Original** figures, **Amendment** figures (if any), or the **Final** figures which is the combination of both the original and amendment.
Department and Cost Centre Tab	Filter employee based on department or cost centre.

Print Date	Date to reflect on IR8A Form.
	DECLARATION (See Explanatory Note 2) Name of Employer TIMES SOFTWARE PTE LTD Address of Employer 10 JALAN BESAR,SIM LIM TOWER, #14-01 SINGAPORE (208787) test test 89708282 **31/12/2024** Name of authorised person making the declaration Designation Tel. No. Date

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

> GENERATE PDF   Total Employee: **12**

3. Below is a sample of IR8A Form

FORM IR8A

Return of Employee's Remuneration for the Year Ended 31 Dec 2024
Fill in this form and give it to your employee by 1 Mar 2025
(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)

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 (Foreign Identification No.)		
Full Name of Employee as per NRIC / FIN	Date of Birth	Sex	Citizenship
Residential Address	Designation	Name of Bank to which salary is credited	
If employment commenced and/or ceased during the year, state: **(See Explanatory Note 5)**	Date of Commencement	Date of Cessation	

INCOME (See Explanatory Note 9 unless otherwise specified)	$

a) **Gross Salary, Fees, Leave Pay, Wages and Overtime Pay**

b) **Bonus** (non-contractual bonus paid in 2024 and/or contractual bonus)

c) **Director's fees** (approved at the company's AGM/EGM on ___/___/___)

d) **Others:**
1. Allowances: (i) Transport $ _____ (ii) Entertainment $ _____ (iii) Others $ _____
2. Gross Commission for the period ___/___/___ to ___/___/___ * Monthly and/or other adhoc payment
3. Pension
4. Lump sum payment

(i) Gratuity $	(ii) Notice Pay $	(iii) Ex-gratia payment $
(iv) Others (please state nature) $		
(v) Compensation for loss of office $ 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)		

5. Retirement benefits including gratuities/pension/commutation of pension/lump sum payments, etc from
   Pension/Provident Fund: Name of Fund _____
   (Amount accrued up to 31 Dec 1992 $ _____)   Amount accrued from 1993:
6. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore
   [See Explanatory Notes 9d (6)]
7. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded):
   [Complete the Form IR8S]
8. Gains or profits from Employee Stock Option (ESOP)/other forms of Employee Share Ownership (ESOW) Plans:
   [Complete the Appendix 8B]
9. Value of Benefits-in-kind **[See Explanatory Note 12 and complete Appendix 8A]**

TOTAL (items d1 to d9)

e) 1. Remission: Amount of Income $.....................
   2. Overseas Posting: *Full Year/Part of the Year **(See Explanatory Note 8a)**
   3. Exempt Income: $ .... **(See Explanatory Note 8b)**

f)

Employee's income tax borne by employer? * YES / NO	If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)	
	(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer	
	(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee	

DEDUCTIONS (See Explanatory Note 10 - Deductions)	
EMPLOYEE'S COMPULSORY contribution to *CPF/Designated Pension or Provident Fund **(less amount refunded/to be refunded)** Name of Fund : _____ (Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contributions to CPF, voluntary contributions to Medisave Account, voluntary contributions to Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)	
Donations deducted from salaries for: *Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CDAC/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 return or furnishing an incorrect or late return.

IR8A (1/   )   * Delete where applicable

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.

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B) Steps to generate IR8A Checking Report

1. Go to **Income Tax → IRAS → PDF Report: IR8A Checking**. All fields are the same as IR8A Report in section A.

PDF Report	IR8A Checking Report Dialog
IR8A	**Main** Department Cost Center
A8A-Benefits In Kind	**Sorted By**
IR8S	Employee From: ABC002 [ANG MIKOI]
A8B - Share Option	Employee To: ABC014 [WAN EVELYNN]
Pay History	Include zero salary employee? ☑
	To Print IR8E Heading ☐
IR8A Grand Total	Print Employee Number on IR8A Form? ☐
IR8A - Checking	Do not round the Community Fund/Donations? ☐
IR8A - Supplementary	Shows round down to the nearest dollar in the IR8A Report? (Except items d1-d9) ☐
IRAS - Check List	Staff excluded from IR8A Submission Run ☑
	Name of CPF Fund: CENTRAL PROVIDENT FUND
	Batch Indicator: ORIGINAL Print Date 31/12/2024
	GENERATE EXCEL Total Employee: 23

2. Click **GENERATE EXCEL** to generate IR8A Checking Report in excel format.

3. Below is the sample:

IR8A Checking Report								
TIMES SOFTWARE (S) PTE LTD			0					
TYPE	**EMPLOYEE**	**EMPLOYEE NAME**	**COMPANY CODE**	**NRIC/ FIN**	**INCOME TAX A/C**	**PR APPROVE DA**	**EMPLOYMENT PASS /**	**CPF A/C No**	**PASSPORT No**
C	001	Abdul Rahman Bin Ali (MOSQ C	TSPLIRAS	S8134513I	S8134513I			S8134513.9	
C	002	John Andrew Smith (10K Incom	TSPLIRAS	F1449991K	F1449991K				
C	003	Christy Chong (PR1 Paid PR_E	TSPLIRAS	S6904035G	S6904035G	01/01/2017		S6904035.7	
C	004	Ong Lee Mooi (PR1 Paid CLAS	TSPLIRAS	S8003019C	S8003019C	01/01/2017		S8003019.3	

⚠️

IMPORTANT

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

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.

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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 → IRAS → PDF Report: IR8A Grand Total**

2. Click **GENERATE PDF** to generate report.

3. Below is the sample report.

GRAND TOTAL FOR THE COMPANY - TSPL

31/12/2021

Gross Salary, Fee, Leave pay etc.		34,724.54
Bonus for period		0.00
Previous Year's Bonus declared on		0.00
Previous Year's Employee's CPF Contribution		0.00
OTHERS	Director's Fee	0.00
	Gross Commision	0.00
	Pension	0.00
	Allowance: -	
	Transport	200.00
	Entertainment	0.00
	Others	1,361.90
	Gratuity/Compensation (Exclude item 2)	0.00

1. Gratuity $	0.00	
2. Compensation for loss of office $	0.00	
3. Notice pay $	0.00	
4. Ex-gratia payment $	0.00	
5. Others (please state nature) $	0.00	

Employer Contribution Outside Singapore	0.00
Voluntary / Excess Employer CPF	0.00
Gains and Profits from share amount	0.00
Value of Benefits - in - kind	0.00

GRAND TOTAL OF OTHERS	1,561.90
DEDUCTION:-	
Actual Employee CPF	9,761.00
Voluntary Employee CPF	0.00

Employee's Compulsory Contribution to CPF	9,761.00
Employee Contribution to Overseas posting	0.00
MOSQ / COMM CHEST / SINDA / CDAC / ECF	18.00
Life Insurance premiums deducted from salaries	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 → Payroll Report → Pay History**, or under **Income Tax → IRAS → 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	O	1	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00	6,020.00	28,020.00
BONUS *	A	2	0.00	40,000.00	0.00	0.00	0.00	0.00	40,000.00
CHINESE DEV'T ASST. FUND	N	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	O	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	N	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.

2.12 IR8A 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
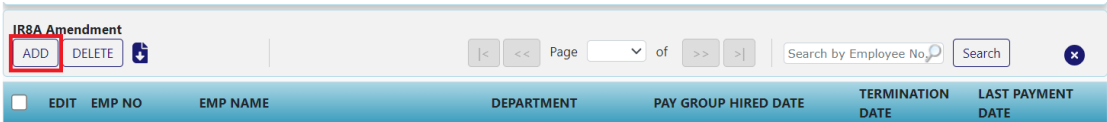
1. Go to **Income Tax → IRAS → IR8A-Adjustment**

IR8A-Adjustment

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**
	
	 IR8A Amendment
	 ADD DELETE
	
	 EDIT EMP NO EMP NAME DEPARTMENT PAY GROUP HIRED DATE TERMINATION DATE LAST PAYMENT DATE

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 **SAVE** when done.

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 :   3,200.00
b) Bonus (non-contractual & contractual)

4. Kindly note that once there is an Original Amendment, the figure amended will reflect when generate the IR8A report.

Amendment	Use for subsequent submission.
	Declare only the **difference amount** as it will **append onto the original IR8A** 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 **ADD**

2. Select the employee to amend and click **NEW** to do amendment.

IR8A Adjustment

| « | ‹ | › | » | New | Save | Cancel | | IRAS Year | CURRENT YEAR ▾ | Batch | AMENDMENT ▾ | ⊗ |

Emp No/Name | 001 [ANDY LOW] ▾ | Query | Total Employee: 13

3. Indicate the amount and click **SAVE** when done.

IR8A Adjustment

| « | ‹ | › | » | New | Save | Cancel | | IRAS Year | CURRENT YEAR ▾ | Batch | AMENDMENT ▾ | ⊗ |

Emp No/Name | 001 [ANDY LOW] ▾ | Query | Total Employee: 1

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 :	4,000.00
b) Bonus (non-contractual & contractual)	-2,000.00
c) Director Fees	0.00

4. You may use IR8A report to check your amendment, and be sure to select the correct **batch indicator** as shown below.

IR8A Form Print Dialog

| Main | Department | Cost Center |

Sorted By	EMP NO ▾
Employee From	002 [BEN LIM] ▾
Employee To	SIAH [SIAH JIAN SHENG] ▾

Include zero salary employee?	☑
To Print IR8E Heading	☑
Print Employee Number on IR8A Form?	☐
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	☑

Name of CPF Fund	CENTRAL PROVIDENT FUND ▾
Batch Indicator	AMENDMENT ▾	Print Date	25/11/2023 📅

Total IR8A (original) Employee Count	0
Total IR8A (Adjustment Record as original**) Employee Count	0
Total IR8A (amendment) Employee Count	0
IR21 Employee Count	0

| GENERATE PDF | E-IRAS | Total Employee: 12 |

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 software developers to incorporate within their payroll software the 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, **please ignore that email**.

❓
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.

A) Setup IRAS Nationality Code

1. Go to **Income Tax → IRAS → Setting: National Code** and you will see screen below.

2. Click on magnifying glass to search the nationality code 🔍.
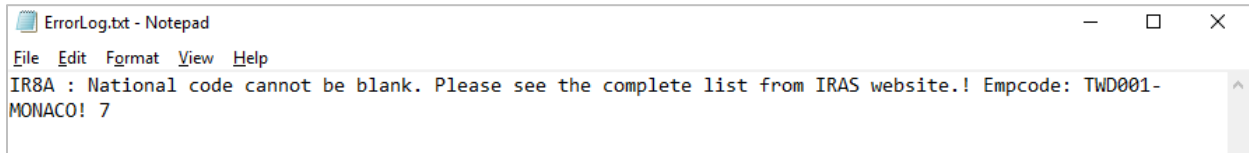
3. Make sure all nationality code in used are mapped, otherwise, you will receive error below when you generate income tax file.

ErrorLog.txt - Notepad

File Edit Format View Help

IR8A : National code cannot be blank. Please see the complete list from IRAS website.! Empcode: TWD001-MONACO! 7

IMPORTANT

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 → IRAS → Text File Submission: Crimson Logic**

2. Select which file to be generated by ✓ 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.
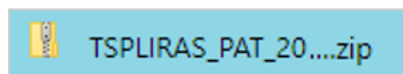
6. Sample file content as below.

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:

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

⚠️

IMPORTANT

API submission is only available for submission from 6ᵗʰ January 2025 onwards

Prerequisite Requirement

Database	• Client environment database db driver must be version 10 or above • Data dictionary

Windows environment:	• Support protocols: HTTP/2, TLS 1.2/1.3
	• Trigger HTTP/GET and HTTP/POST requests.
	• 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:
	    ○ Must be able to accept parameters,
	    ○ Must not contain IP address, port number, Hash (#) or Wildcard (*) characters, and

Computer	• Connected to Internet • Macbook / IOS not supported

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   ☐ IRAS Submission by Tax Agent?

TIMES SOFTWARE PTE LTD (TSPL)   ⌄

	FILE TYPE	FILE NAME	TOTAL	STATUS	DETAIL
☑	IR8A	IR8A	0	-	
☑	IR8S	IR8S	0	-	
☑	A8A	Appendix 8A	0	-	
☑	A8B	Appendix 8B	0	-	
☐	IR8A Supplement	IR8A Supplement	0	-	

Generate Option

☐ Prompt Zero Salary Employee?   ☑ Staff excluded from IR8A Submission Run
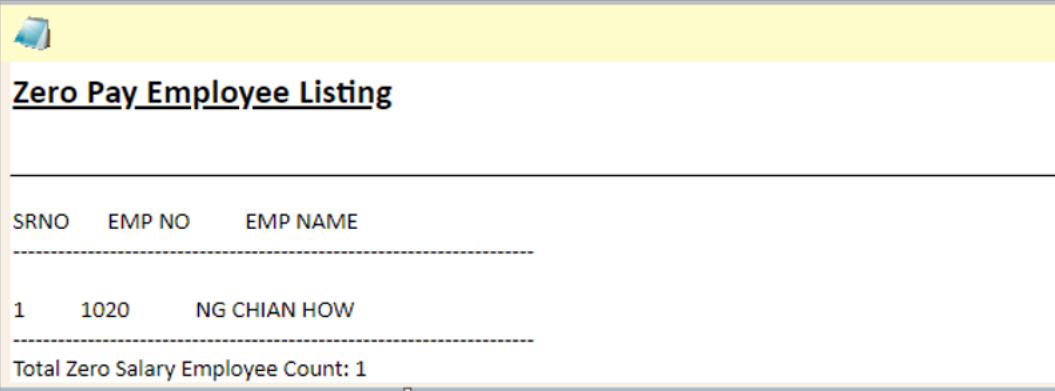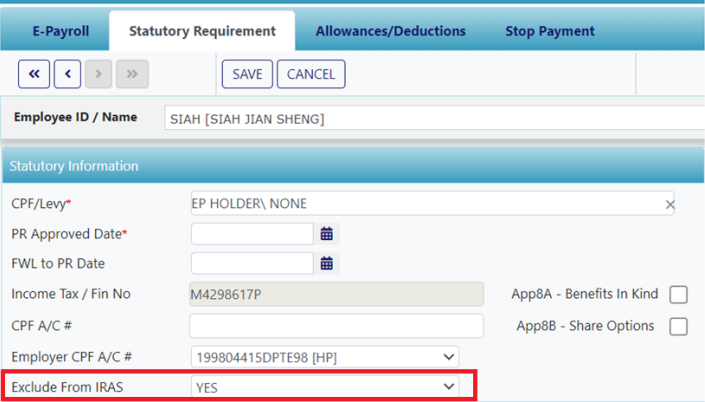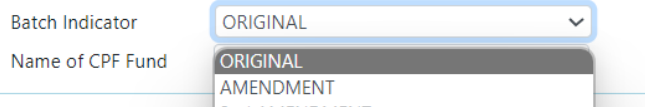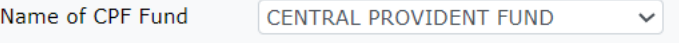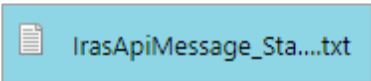
Batch Indicator   ORIGINAL   ⌄

Name of CPF Fund   CPF   ⌄   View Validation Message From IRAS API.

Step 1 - Generate	Step 2 - CorpPass	Step 3 - Validate	Step 4 - Submit
Generate	CorpPass	Validate	Submit

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

Prompt Zero Salary Employee?	A pop-up window shows employee(s) who do not have any pay transaction throughout the year.
	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 From IR8A Submission Run	IR8A form will not be generated for employees with "**Yes**" indicator under Exclude from IRAS.
	E-Payroll Statutory Requirement Allowances/Deductions Stop Payment
	Employee ID / Name SIAH [SIAH JIAN SHENG]
	Statutory Information
	CPF/Levy* EP HOLDER\ NONE
	PR Approved Date*
	FWL to PR Date
	Income Tax / Fin No M4298617P App8A - Benefits In Kind
	CPF A/C # App8B - Share Options
	Employer CPF A/C # 199804415DPTE98 [HP]
	Exclude From IRAS YES
Batch Indicator	For initial submission to IRAS select **Original** under Batch Indicator. Subsequent submission to IRAS for adjustment select **Amendment** under batch indicator.
	Batch Indicator ORIGINAL
	Name of CPF Fund ORIGINAL AMENDMENT
Name of CPF	Indicate **CPF** under Name of CPF Fund.
	Name of CPF Fund CENTRAL PROVIDENT FUND
View Validation Message from IRAS API.	Download error log details of validation.
	[ ] IrasApiMessage_Sta....txt

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 support@timesoftsghelp.zendesk.com. We will advise on how to rectify the error(s). Once process is complete click **"Generate"** button again.

ErrorLog (1) - Notepad
File Edit Format View Help
IR8A : National code cannot be blank. Please see the complete list from IRAS website.! Empcode: 009-SINGAPORE PR! 7

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

Success

✅ Completed!

OK

⚠️
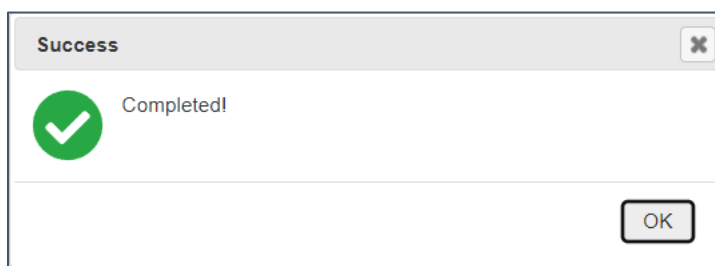
IMPORTANT

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 current IRAS year).
Please check & input the previous hired date and/ or resignation date at IRAS -> Update Employee -> Update commencement/cessation date page.
--------------------------------------------------------------------------------------------------------

    Employee No                    Name                              Hired Date
--------------------------------------------------------------------------------------------------------
    EMPL                     Danny Lee Wah Zai                       01/01/2025
```

1. Please proceed to **IRAS → Setting: Update Hired-Resigned**

UPDATE COMMENCEMENT / CESSATION DATE						
Save Reset Cancel			Type to search here			
☐ EMP NO	EMP NAME		ORI HIRED DATE ☐		HIRED DATE	RESIGNATION DATE
☐ EMPL	DANNY LEE WAH ZAI		11/02/1981	☐	01/01/2025	

2. 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**.

3. Click on save. This update of hired date/cessation date would only apply on INCOME TAX submission. It would not update the hired date in Employee Profile.

Save

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.

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

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

IMPORTANT NOTE!!!

Client using multi-company version or submitting on behalf -

Select the specific UEN number to proceed with submission.

Once authorized, there will be a prompting to indicate that the login is successful. Click on **'X'** to close the browser and continue.
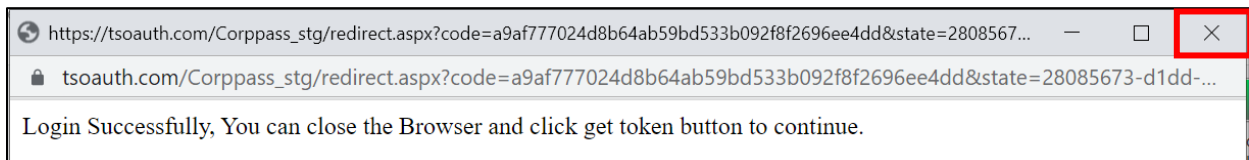
When return to the system, it will prompt Success screen as per screenshot below, click 'Ok' to continue.
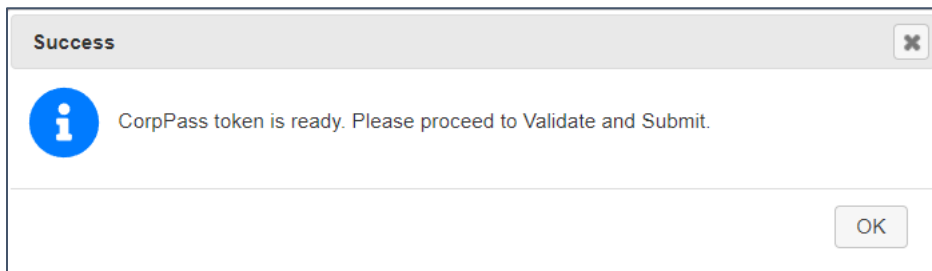
Step 3- Validate

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. To amend go to IRAS Settings. Click "**OK**" to proceed.

> **Validation**   ✖
>
> ⚠ Confirm to Validate?
>
> Remember to fill in the Telephone No. & Email Address of the Authorised Person as IRAS will send an email upon successful submission.
>
> OK   Cancel

a. Validate - Success

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

> 📄 IrasApiMessage_Sta....txt   ⌃

```
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
```

b. Validate - Fail

Upon unsuccessful validation, system will reflect the status as Fail and generate the Status log.

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 support@timesoftsghelp.zendesk.com . 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.

Here is a sample of the summary submission details:

Organisation Name	TIMES SOFTWARE (S-DEMO)
Organisation ID	180011032C
Form Type	IR8A	Batch Indicator	O
Basis year	2023
No. of Records	10

Income		Deduction	
Salary	$ 117,271	CPF/Designated Pension or Provident Fund	$ 25,662
Bonus	$ 14,237		
Director's Fee	$ 0		
Others	$ 33,892	Donation	$ 57
Gains & profits from share options for S10 (1) (g)	$ 0	MBF	$ 0

D	Type	Emp No	Employee Name	Hired	Resignation	Salary	Bonus	Dicrector's Fee	Others	CPF	Donation	MBF	IR8S	A8A	A8B
1	NRIC	002	BEN LIM	01/01/2000	28/02/2023	6,800	0	0	17,526	0	3	0	Y		N
2	NRIC	003	COLIN KOH	01/01/2000		17,300	2,200	0	3,201	4,324	9	0	Y		N
3	NRIC	004	DAVID GAN	01/01/2000		18,000	2,250	0	2,120	4,474	9	0			N
4	NRIC	005	EUGENE ONG	01/01/2000		18,400	2,300	0	2,120	4,564	9	0			N
5	FIN	03JAN	TESTJAN	01/01/2022	31/03/2023	10,000	0	0	120	961	4	0			N
6	NRIC	101	ANGELA GOH	01/02/2023		9,545	1,200	0	2,120	2,573	5	0			N
7	NRIC	102	BETTY CHIA	01/01/2003		10,000	1,250	0	2,120	2,674	5	0			N
8	NRIC	104	DAPHNE TAN	01/01/2003		10,400	1,300	0	2,120	2,764	5	0			N
9	NRIC	105	EMILY WONG	01/12/2022		10,786	3,737	0	2,120	3,328	6	0			N
10	FIN	106	SELINA TANG	07/12/2022	31/01/2023	6,040	0	0	325	0	2	0			N

Step 4- Submit

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

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.

Submitted Records

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

Click on [icon] Edit button to access to **Summary By Submitted Records**.

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

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

	A	B	C	D	E	F	G	H	I	J
1					Print Date : 4:55:33 PM					
2	IR8A Summary Report for Year 2022				User ID : SUPPORT					
3	Organisation ID	180011032C								
4	Form Type	IR8A	Batch Indicator	O						
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						
11	Gain & Profits from share 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
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.

System.Web.UI.WebControls.Label						Print Date :				
SUBMITTED EMPLOYEE(S) LIST FROM IRAS API						User ID : SUPPORT				
Query : ALL										
NO.	EMP NO	EMP NAME		DEPT	HIRED DATE	RESIGNED DATE	IR8A	IR8S	A8A	A8B
1	ABC001	Alvin Chin		OTH	01/12/2019		Y	Y	Y	Y
2	ABC002	Ang Mikoi		TS	21/08/2017		Y		Y	Y
3	ABC003	Ang Wnjie		NP	05/01/2017		Y	Y	Y	

API 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 support@timesoftsghelp.zendesk.com. We will advise on how to rectify the error(s). Once process is complete click **"Generate"** button again.

ErrorLog (1) - Notepad

File Edit Format View Help

IR8A : National code 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.
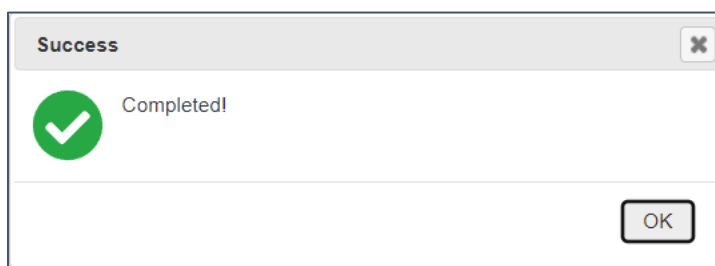
Success

✔ Completed!

OK

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.

Validation

⚠ Confirm to Validate?

Remember to fill in the Telephone No. & Email Address of the Authorised Person as IRAS will send an email upon successful submission.

OK   Cancel

a. Validate - Success

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

📄 IrasApiMessage_Sta....txt ∧

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

b. Validate - Fail

Upon unsuccessful validation, system will reflect the status as Fail and generate the Status log.

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 support@timesoftsghelp.zendesk.com . 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.

Here is a sample of the summary submission details:

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.

2. System will direct you to scan with Singpass app, you can alternative use Password login.
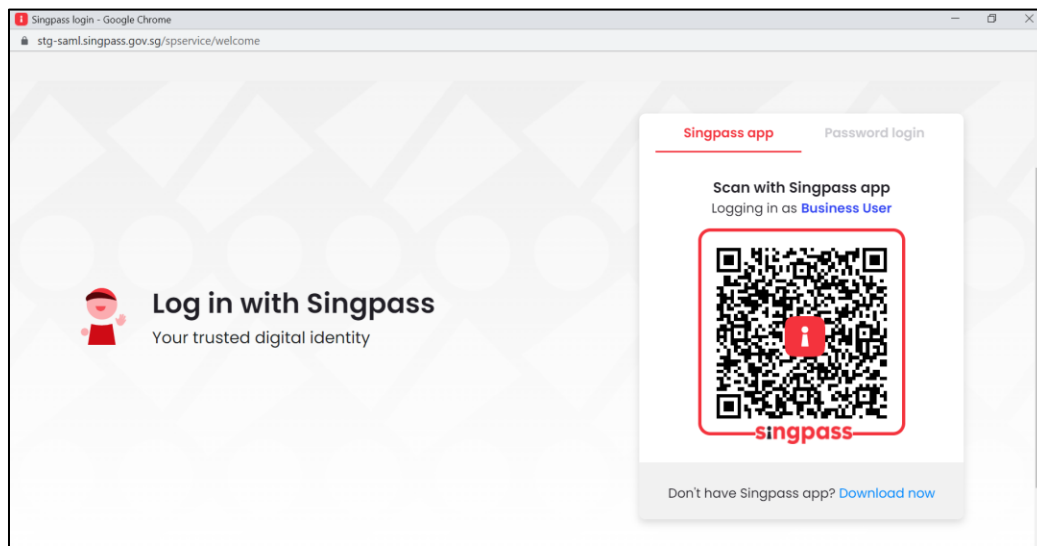
3. (Optional) Only applicable to those company with multiple company. User must be authorised to proceed by selecting the specific UEN number
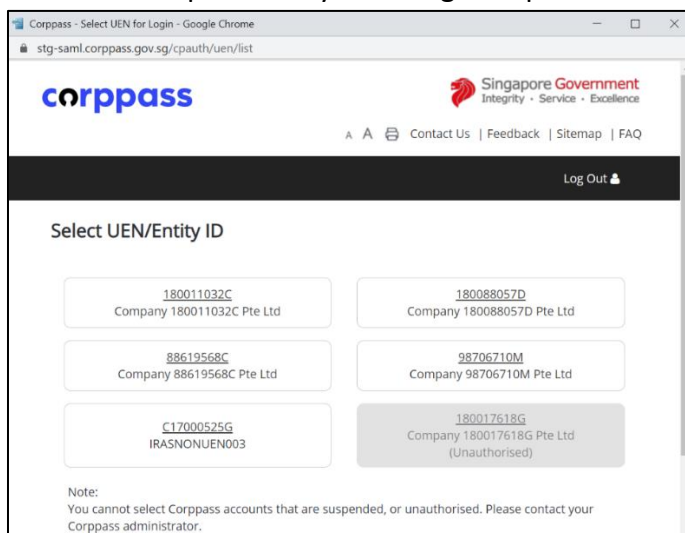
4. Upon success login, there will be a confirmation window to request for authorization. Click "**Allow**" button to continue.

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

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

Step 4- Submit

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

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

Submit- Success

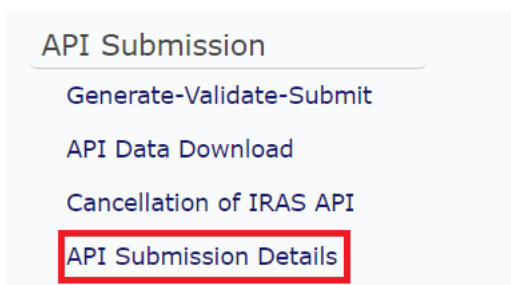Upon successful submission, status log would be auto downloaded.

Submitted Records

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

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

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

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

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.

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 re-submission 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.

API Submitted Batch

EDIT	SUBMISSION ID	DOC TYPE	BATCH	COMPANY	STATUS	SUBMITTED TYPE	USER ID	SUBMITTED DATE	TOTAL RECORD
	1151	Original	0001	ABC	200	IR8A	SUPPORT	22/11/2022 3:04:19 PM	1
	1153	Original	0001	ABC	200	IR8A	SUPPORT	22/11/2022 3:07:05 PM	19

Cancellation of IRAS API

CANCEL |<   <<   Page [ ] of   >>   >| Search by Employee number.   Search   ⊗

API Summary Data

	ACTIVE	EMP NO	EMPLOYEE NAME	HIRED DATE	TERMINATION	SALARY	BONUS	DIRECTOR	OTHERS	CPF	DONATION	MBS	PROFIT	IR8S	A8A	IR8B
☑	Y	ABC002	Ang Mikoi	21-08-2017		14099.00	0.00	0.00	1134.00	2819.00	6.00	0.00	0.00		Y	Y
☐	Y	ABC003	Ang Wnjie	05-01-2017		72599.00	90665.00	0.00	480.00	20098.00	25.00	0.00	0.00	Y	Y	N
☐	Y	ABC004	Lum Sian	01-09-2015		108309.00	90665.00	0.00	240.00	20398.00	36.00	0.00	0.00		Y	N
☐	Y	ABC005	Sia Kuan	27-02-2017		44539.00	90665.00	0.00	246.00	14275.00	20.00	0.00	0.00		Y	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   Cancel

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

Cancellation is successful!

OK
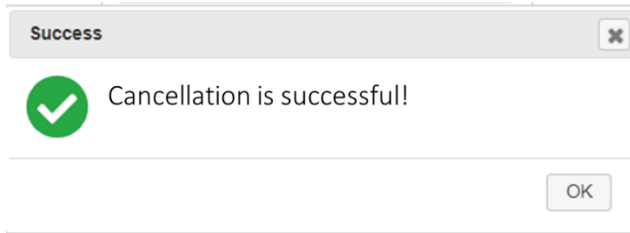
Submitted Data Details

SUBMITTED DETAIL   SUMMARY REPORT (ALL) |<   <<   Page 1 ▾ of 2   >>   >|

API Summary Data

NO		EMP NO	EMPLOYEE NAME	HIRED DATE	TERMINATION	SALARY	BONUS
1	N	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/employers/explanatory-notes-on-form-ir8a-and-appendix-8a-for-ya2025.pdf?sfvrsn=8a753af7_4

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.	1. The access_token given is invalid, please re-login via CorpPass.
			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_REQUIRED	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 support@timesoftsghelp.zendesk.com and provide proxy url and port if any

413	STATUS_REQUEST_TOO_LARGE	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_REQUESTS	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