

**TIMES  
SOFTWARE**

**TIMES PRO PAYROLL  
YEAREND WORKSHOP  
ESSENTIAL GUIDE  
SINGAPORE  
2025/2026**

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# Workshop Overview

## 1. Bonus Processing

- There are **two types** of Bonus Processing.
- Bonus can be processed during year end **2025** or early **2026**.

## 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 2026 payroll.

## 3. IRAS Year of Assessment (YA) 2026

- To generate income tax data for **payroll** and **non-payroll** related items.
- Two types of submission.
  - E-Submission or Manual Submission.

## Highlights for 2026

### 1. CPF changes in 2026 (Check before processing 202601 Payroll)

For more information on CPF Changes:

<https://www.cpf.gov.sg/employer/infohub/news/cpf-related-announcements/new-contribution-rates>

#### a. CPF Ordinary Wage ceiling increases from \$7400 to \$8000

Max EE CPF \$8000 x 20% = \$1600

Max ER CPF \$8000 x 17% = \$1360

Wage Bracket	Employee's Contribution	Employer's Contribution	Max Employee Contribution	Max Employer Contribution
Not Exceeding 50.00	N/A	N/A		
Exceeding 50.00 But Not Exceeding 500.00	0.00 + (0.1700 * (TotalWages - 50.00))	0.00 + (0.0000 * (TotalWages - 50.00))		
Exceeding 500.00 But Not Exceeding 750.00	0.00 + (0.1700 * (TotalWages - 500.00))	0.00 + (0.6000 * (TotalWages - 500.00))		
Exceeding 750.00	17.00 % OW + 17.00 % AW	20.00 % OW + 20.00 % AW	1600	1360

#### b. CPF contribution rates changes for employees aged above 55 to 60

ER CPF 16%

EE CPF 18%

Wage Bracket	Employee's Contribution	Employer's Contribution	Max Employee Contribution	Max Employer Contribution
Not Exceeding 50.00	N/A	N/A		
Exceeding 50.00 But Not Exceeding 500.00	0.00 + (0.1550 * (TotalWages - 50.00))	0.00 + (0.0000 * (TotalWages - 50.00))		
Exceeding 500.00 But Not Exceeding 750.00	0.00 + (0.1550 * (TotalWages - 500.00))	0.00 + (0.5100 * (TotalWages - 500.00))		
Exceeding 750.00	18 % OW + 18 % AW	16 % OW + 16 % AW	1440	1280

#### c. CPF contribution rates changes for employees aged above 60 to 65

ER CPF 12.5%

EE CPF 12.5%

Wage Bracket	Employee's Contribution	Employer's Contribution	Max Employee Contribution	Max Employer Contribution
Not Exceeding 50.00	N/A	N/A		
Exceeding 50.00 But Not Exceeding 500.00	0.00 + (0.1200 * (TotalWages - 50.00))	0.00 + (0.0000 * (TotalWages - 50.00))		
Exceeding 500.00 But Not Exceeding 750.00	0.00 + (0.1200 * (TotalWages - 500.00))	0.00 + (0.3450 * (TotalWages - 500.00))		
Exceeding 750.00	12.5 % OW + 12.5 % AW	12.5 % OW + 12.5 % AW	1000	1000

2. Shared Parental Leave (SPL) changes

From 1 April 2026: parents will be granted 10 weeks of shared parental leave  
The 10 weeks of leave is provided on top of GPML and GPPL entitlements.

Procedures to grant shared parental leave:

1. Proceed under **Leave > Enterprise: Leave Adjustment.**
2. Select **Leave Type: Shared Parental Leave**
3. Indicated the effective date, number of days and remarks.

+	Method	Leave Type	Effective Date	Expiry Date	Day	Hour	Taken	Balance	Status	Reason
	Adjustment	Shared Parental Leave	01/04/2026		10.00	0.00	0.00	10.00	Approved	Shared Parental (Flexible)

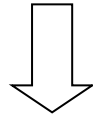
3. IRAS Changes

- a) Submission via API 2.0 (instead of TXT/XML) for those using API.
- b) The allowable submission size per API call will increase (from 800 records to 2,000 records) regardless of form type.
- c) A new “Revision” method will be introduced for amendments: you can submit a full replacement record to overwrite previous submissions.
- d) Employers can submit back-year records for up to 4 years (instead of 2) via the new API.
- e) Changes in IR8A form.
- f) Employers will no longer need to submit Form IR8S.
- g) Enhanced filing for Appendix 8A up to 10 accommodations.

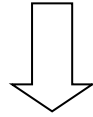
# 1. Year End Setup Procedure



Processing of Bonus/AWS  
in Year 2025



Initialize New Year and Leave Carry  
Forward



Processing of Previous Year Bonus  
in Year 2026

# 1.1 Process Bonus in Year 2025

This section will guide you on how to process bonus in year 2025.

## 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.

The screenshot shows the 'Update Bonus Factor' configuration page. It features a top navigation bar with tabs for 'Bonus Parameter', 'Group', 'Individual', and 'Update Bonus Factor'. The main area is divided into several sections:

- Configuration Fields:** Includes 'Bonus Code' (BONU), 'Bonus Method' (By Calendar), 'Cut Off Bonus (Mth/Period)' (11 | 2024), 'Bonus Factor' (1), 'Bonus Payment by' (New Base Salary), 'Include NPVP/Svc Pt Paid' (NOT APPLICABLE), 'Pay Cycle' (Bonus Period), 'Bonus Calculation By' (Service Month), 'Service Month Cut Off Day' (15), 'Contribute Community Funds?' (Yes), and 'Process Batch Group' (DEFAULT).
- Reporting and Settings:** Includes 'Bonus Report Order By' (COMPANY+DEPARTMENT+NAME), a note about 'default Bonus Factor From Update Employee if '0' bonus factor entered', a 'Union Setting' box with 'Contribute UNION?' and 'Union Code' fields, and a 'Rounding Formula' dropdown.
- Exclusion Options:**
  - Leave Exclusion:** A list of checkboxes for 'Exclude NPL', 'Exclude Sick Leave', 'Exclude Annual Leave', 'Exclude Absent Leave', and 'Exclude Hospitalization Leave', each with a 'Days' field and a '>=' operator.
  - Exclude Bonus Condition:** A section with a checked checkbox for 'Exclude unconfirmed staff?' and three unchecked checkboxes for 'Exclude Employee Hired After', 'Exclude Employee Resigned After', and 'Exclude Zero Bonus Amount', each with a date field.
- Buttons:** A row of four buttons at the bottom right: 'STOP', 'CLEAR RECORD', 'TRIAL RUN', and 'PROCESS'.

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 2025 Bonus paid in **2026**.

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 NonCPF(Allw)	NPL CPF Wage	OT CDAC	Shift SINDA	Rest Day MOSQ	Allowances EUCF	Gross Wage Bonus	Deductions NSP	Ee'CPF FWL
<b>CATEGORY NONE(NONE)</b>								
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

**4. Select Bonus Method.**

Bonus Method ▼

Option	Description
<b>By Calendar</b>	Based on Calendar Year (Jan 2025 to Dec 2025).
<b>By Pay Period</b>	Based on pay period settings (i.e. 21 <sup>st</sup> Dec 2024 to 20 <sup>th</sup> Dec 2025).
<b>By Calendar Periodical</b>	Based on company financial period (i.e. July 2024 to June 2025).

BY CALENDAR			BY PAY PERIOD			BY CALENDAR PERIODICAL		
<b>Period 1</b>	01/01/2025	31/01/2025	<b>Period 1</b>	21/12/2024	20/01/2025	<b>Period 1</b>	01/07/2024	31/07/2024
<b>Period 2</b>	01/02/2025	29/02/2025	<b>Period 2</b>	21/01/2025	20/02/2025	<b>Period 2</b>	01/08/2024	31/08/2024
<b>Period 3</b>	01/03/2025	31/03/2025	<b>Period 3</b>	21/02/2025	20/03/2025	<b>Period 3</b>	01/09/2024	30/09/2024
<b>Period 4</b>	01/04/2025	30/04/2025	<b>Period 4</b>	21/03/2025	20/04/2025	<b>Period 4</b>	01/10/2024	31/10/2024
<b>Period 5</b>	01/05/2025	31/05/2025	<b>Period 5</b>	21/04/2025	20/05/2025	<b>Period 5</b>	01/11/2024	30/11/2024
<b>Period 6</b>	01/06/2025	30/06/2025	<b>Period 6</b>	21/05/2025	20/06/2025	<b>Period 6</b>	01/12/2024	31/12/2024
<b>Period 7</b>	01/07/2025	31/07/2025	<b>Period 7</b>	21/06/2025	20/07/2025	<b>Period 7</b>	01/01/2025	31/01/2025
<b>Period 8</b>	01/08/2025	31/08/2025	<b>Period 8</b>	21/07/2025	20/08/2025	<b>Period 8</b>	01/02/2025	29/02/2025
<b>Period 9</b>	01/09/2025	30/09/2025	<b>Period 9</b>	21/08/2025	20/09/2025	<b>Period 9</b>	01/03/2025	31/03/2025
<b>Period 10</b>	01/10/2025	31/10/2025	<b>Period 10</b>	21/09/2025	20/10/2025	<b>Period 10</b>	01/04/2025	30/04/2025
<b>Period 11</b>	01/11/2025	30/11/2025	<b>Period 11</b>	21/10/2025	20/11/2025	<b>Period 11</b>	01/05/2025	31/05/2025
<b>Period 12</b>	01/12/2025	31/12/2025	<b>Period 12</b>	21/11/2025	20/12/2025	<b>Period 12</b>	01/06/2025	30/06/2025

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

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

Cut Off Bonus (Mth/Period)

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

**6. Enter Bonus Factor**

Bonus Factor

- This is to define the multiplying factor for bonus computation.
- If the “Bonus Factor” is set to 0, value specified in the “EMS -> Pay Items -> E-Payroll-> Bonus Factor” value will be used instead. (As shown in screenshot below)

Pay Group/Type Setting

Pay Group: STD Batch Group: DEFAULT

Pay Type \*: SN-Mthly Rated-SubjOT [SN]

Mid Mth Pay:  Semi-Month? 0 % / 0.00

**Bonus Factor: 1**

Daily Rate Formula: Working Days/Mth [01]

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

**Update Bonus Factor**

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

Bonus Parameter Group Individual **Update Bonus Factor**


Search: EMP NO

Emp No	Employee	Bonus Factor
ABC019	Bong Alfred	1.000000
ABC020	Bebe Rex	1.000000

**GENERATE RECORD** CLEAR RECORD

Total count: 2 record(s) Page 1 of 1

**Step to use**

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

## Process Bonus by Individual

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

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

The screenshot shows the 'Individual' tab selected in the 'Bonus Parameter' interface. The interface includes a header with tabs: 'Bonus Parameter', 'Group', 'Individual' (highlighted with a red box), and 'Update Bonus Factor'. Below the header, there are two checkboxes: 'Retrieve Bonus Factor from EMS ?' and 'Update Bonus Factor to EMS ?'. A section titled 'Variable Bonus Code Setting' contains two input fields: 'Variable Bonus 1' and 'Variable Bonus 2', each with a search icon. A data table below shows '>>> No Data'. At the bottom, there are buttons for 'GENERATE RECORD' and 'CLEAR RECORD', and a pagination control showing 'Total count: 0 record(s)' and 'Page 1 of 0'.

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

Retrieve Bonus Factor from EMS ?

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

Bonus Parameter		Group	Individual					Update Bonus Factor
Retrieve Bonus Factor from EMS ? <input checked="" type="checkbox"/>								
Update Bonus Factor to EMS ? <input type="checkbox"/>								
<b>Variable Bonus Code Setting</b>								
Variable Bonus 1				Variable Bonus 2				
Emp No	Employee Name	Hours/Days Worked	Bonus Factor	Fix Amount	Variable Bonus 1	Variable Bonus 2		
001	ANDY LOW	0.00	1.000000	0.00	0.00	0.00		
002	BEN LIM	0.00	1.000000	0.00	0.00	0.00		
003	COLIN KOH	0.00	1.000000	0.00	0.00	0.00		
004	DAVID GAN	0.00	1.000000	0.00	0.00	0.00		
005	EUGENE ONG	0.00	1.000000	0.00	0.00	0.00		

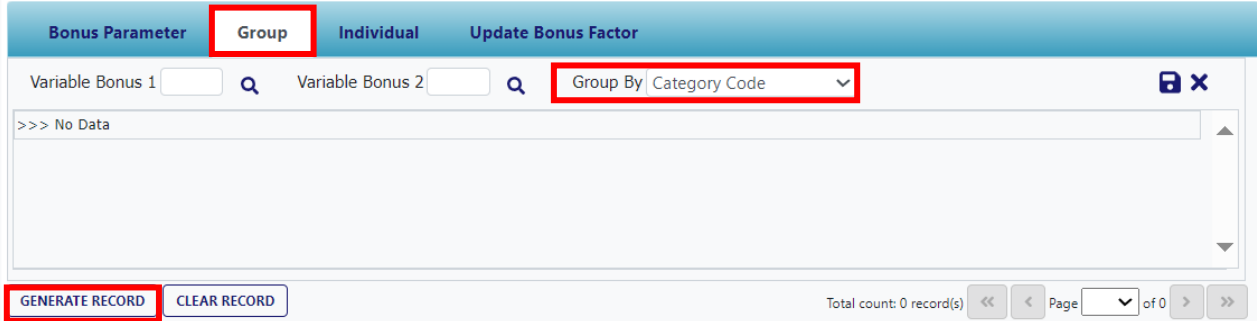
Picture above shows individual bonus listing.

Field	Description
<b>Bonus Factor</b>	Set bonus factor based on employee. <b>Do not use together with Fix Amount.</b>
<b>Fix Amount</b>	Set individual fix amount. <b>Do not use together with Bonus Factor.</b>
<b>Variable Bonus 1/2</b>	<p>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.</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p><b>Variable Bonus Code Setting</b></p> <p>Variable Bonus 1 <input type="text"/>  Variable Bonus 2 <input type="text"/> </p> </div> <p>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.</p>

**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:

The screenshot shows the 'Bonus Parameter' screen with the 'Group' tab selected. The 'Group By' dropdown menu is set to 'Category Code'. The table below shows the bonus groups based on category code. The 'GENERATE RECORD' button is highlighted with a red box. The interface also shows search fields for 'Variable Bonus 1' and 'Variable Bonus 2', and a 'Total count: 5 record(s)' indicator.

Description	Hours/Days Worked	Bonus Factor	Fix Amount	Variable Bonus 1	Variable Bonus 2
JUNIOR	0.00	0.000000	0.00	0.00	0.00
MANAGEMENT	0.00	0.000000	0.00	0.00	0.00
NONE	0.00	0.000000	0.00	0.00	0.00
SENIOR	0.00	0.000000	0.00	0.00	0.00
EXECUTIVE	0.00	0.000000	0.00	0.00	0.00

Picture above shows bonus group based on category code.

Field	Description
<b>Bonus Factor</b>	Set bonus factor by employee. <b>Do not use together with Fix Amount.</b>
<b>Fix Amount</b>	Set a fix amount by employee. <b>Do not use together with Bonus Factor.</b>
<b>Variable Bonus 1/2</b>	<p>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.</p> <div style="border: 1px solid black; padding: 5px;"> <p><b>Variable Bonus Code Setting</b></p> <p>Variable Bonus 1 <input type="text"/> <input type="button" value="Q"/> Variable Bonus 2 <input type="text"/> <input type="button" value="Q"/></p> </div> <p>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.</p>



**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.



**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	

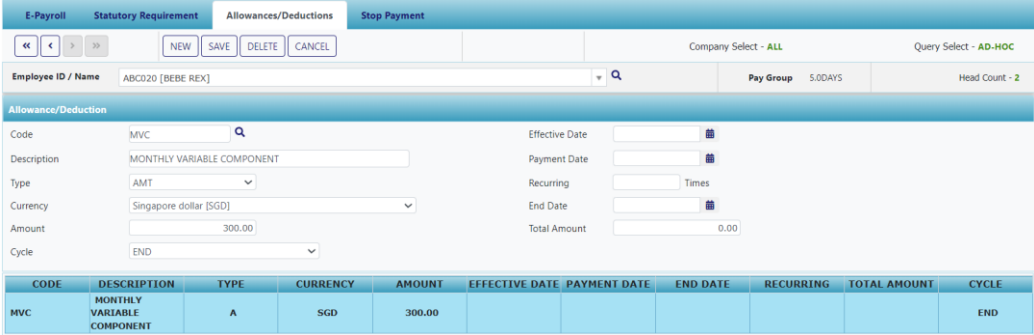
**Warning** ✕

Either Bonus Factor or Fixed Amount are not zero.

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

Bonus Payment by

Option	Description																																																					
<ul style="list-style-type: none"> <li>▪ <b>New Base Salary</b></li> <li>▪ <b>Base Salary</b></li> <li>▪ <b>New Base Salary (Last year)</b></li> </ul>	<p>Commonly used option.</p> <p>If run on period 202512</p> <table border="1"> <thead> <tr> <th>PROG CODE</th> <th>PROG DATE</th> <th>PAY EFF DATE</th> <th>DEPARTMENT</th> <th>COMPANY</th> <th>OLD SALARY</th> <th>INCREMENT</th> <th>NEW SALARY</th> </tr> </thead> <tbody> <tr> <td>INCR</td> <td>01/01/2025</td> <td>01/01/2025</td> <td>IT</td> <td>HP</td> <td>1200.00</td> <td>300.00</td> <td>1500.00</td> </tr> <tr> <td>PROM</td> <td>17/01/2010</td> <td>17/01/2010</td> <td>IT</td> <td>HP</td> <td>1000.00</td> <td>200.00</td> <td>1200.00</td> </tr> <tr> <td>FSTART</td> <td>01/01/2003</td> <td>01/01/2003</td> <td>IT</td> <td>HP</td> <td>1000.00</td> <td>0.00</td> <td>1000.00</td> </tr> </tbody> </table> <p style="text-align: center;"> <span style="margin-right: 100px;">Base Salary</span> <span>New Base Salary</span> </p> <p>If run on period 202601</p> <table border="1"> <thead> <tr> <th>PROG CODE</th> <th>PROG DATE</th> <th>PAY EFF DATE</th> <th>DEPARTMENT</th> <th>OLD SALARY</th> <th>INCREMENT</th> <th>NEW SALARY</th> </tr> </thead> <tbody> <tr> <td>AINCR</td> <td>18/01/2026</td> <td>18/01/2026</td> <td>IT</td> <td>1500.00</td> <td>500.00</td> <td>2000.00</td> </tr> <tr> <td>INCR</td> <td>01/01/2025</td> <td>01/01/2025</td> <td>IT</td> <td>1200.00</td> <td>300.00</td> <td>1500.00</td> </tr> </tbody> </table> <p style="text-align: right;">New Base Salary (Last Year)</p>	PROG CODE	PROG DATE	PAY EFF DATE	DEPARTMENT	COMPANY	OLD SALARY	INCREMENT	NEW SALARY	INCR	01/01/2025	01/01/2025	IT	HP	1200.00	300.00	1500.00	PROM	17/01/2010	17/01/2010	IT	HP	1000.00	200.00	1200.00	FSTART	01/01/2003	01/01/2003	IT	HP	1000.00	0.00	1000.00	PROG CODE	PROG DATE	PAY EFF DATE	DEPARTMENT	OLD SALARY	INCREMENT	NEW SALARY	AINCR	18/01/2026	18/01/2026	IT	1500.00	500.00	2000.00	INCR	01/01/2025	01/01/2025	IT	1200.00	300.00	1500.00
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<ul style="list-style-type: none"> <li>▪ <b>Fixed amount</b></li> </ul>	<p>Used when bonus amount is fixed across the board. User to key in bonus amount.</p> <p>Bonus Amount <input type="text" value=""/></p>																																																					
<ul style="list-style-type: none"> <li>▪ <b>New Base Salary + (NWC)</b></li> <li>▪ <b>Base Salary + (NWC)</b></li> <li>▪ <b>Base Salary + (NWC) Last Year</b></li> </ul>	<p>NWC = <b>National Wage Council</b> (Union Employees), predecessor of MVC, not commonly used.</p>																																																					
<ul style="list-style-type: none"> <li>▪ <b>New Base Salary + (Svs pt)</b></li> <li>▪ <b>Base Salary + (Svs pt)</b></li> <li>▪ <b>Base Salary +</b></li> </ul>	<p>Svs pt = <b>Service Points</b>. Mostly used by hotels but almost obsolete.</p>																																																					

<p><b>(Svs pt) Last Year</b></p>																							
<ul style="list-style-type: none"> <li>▪ <b>New Base Salary + (MVC)</b></li> <li>▪ <b>Base Salary + (MVC)</b></li> </ul>	<p>Only applicable if the company uses <b>MVC as recurring allowance.</b></p>  <table border="1" data-bbox="505 636 1533 695"> <thead> <tr> <th>CODE</th> <th>DESCRIPTION</th> <th>TYPE</th> <th>CURRENCY</th> <th>AMOUNT</th> <th>EFFECTIVE DATE</th> <th>PAYMENT DATE</th> <th>END DATE</th> <th>RECURRING</th> <th>TOTAL AMOUNT</th> <th>CYCLE</th> </tr> </thead> <tbody> <tr> <td>MVC</td> <td>MONTHLY VARIABLE COMPONENT</td> <td>A</td> <td>SGD</td> <td>300.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>END</td> </tr> </tbody> </table>	CODE	DESCRIPTION	TYPE	CURRENCY	AMOUNT	EFFECTIVE DATE	PAYMENT DATE	END DATE	RECURRING	TOTAL AMOUNT	CYCLE	MVC	MONTHLY VARIABLE COMPONENT	A	SGD	300.00						END
CODE	DESCRIPTION	TYPE	CURRENCY	AMOUNT	EFFECTIVE DATE	PAYMENT DATE	END DATE	RECURRING	TOTAL AMOUNT	CYCLE													
MVC	MONTHLY VARIABLE COMPONENT	A	SGD	300.00						END													
<ul style="list-style-type: none"> <li>▪ <b>Average Paid Salary</b></li> </ul>	<p>Applies to <b>Hourly/Daily</b> Rated Staff, applicable only if bonus is given out to hourly/daily rated staff and bonus amount is prorated.</p>																						

**8. Select Pay Cycle.**

Pay Cycle ▼

Option	Description
<p><b>Bonus Period</b></p>	<p>Select which Pay Cycle to pay out the bonus:</p> <ul style="list-style-type: none"> <li>▪ <b>Mid-Month Period:</b> The bonus amount will be lumped into the mid-month cycle.</li> <li>▪ <b>End-Month Period:</b> The bonus amount will be lumped into the end-month cycle.</li> <li>▪ <b>Bonus Period:</b> The bonus amount will be seperated and placed into <b>Bonus Cycle</b>.</li> </ul> <p style="color: red;">Always select <b>Bonus Period</b> when processing bonus. This will allow the system to differentiate the CPF contributions of the bonus pay cycle from regular pay cycle.</p>

**9. Select Bonus Calculation By**

Bonus Calculation By <input type="text" value=""/>	
Option	Description
<p><b>Service Month</b></p>	<p>Calculate based on actual service month worked, and user required to fill in service month cut off day field.</p> <p>Service Month Cut Off Day <input type="text" value="15"/></p> <p><b>Example:</b>          Hired date: <b>11/05/2025</b>          Cut Off Bonus: <b>12 - 2025</b>          Bonus factor: <b>1</b>          Bonus method: <b>By Calendar</b>          Basic Salary: <b>\$2,000</b>          Which period to pay bonus: <b>Bonus Period</b>          Service Month Cut Off Day: <b>15</b>          The bonus will be computed as follows: (8/12) month X \$2,000 = <b>S\$1,333.33</b></p>
<p><b>Calendar Day</b></p>	<p>Calculate based on actual calendar days worked.</p> <p><b>Example:</b>          Hired date: <b>11/05/2025</b>          Bonus factor: <b>1</b>          Bonus method by: <b>By Calendar</b>          Basic Salary: <b>\$2,000</b>          Which period to pay bonus: <b>Bonus Period</b>          Cut Off Bonus: <b>12 – 2025</b>          Exclude NPL= <b>3 days</b> (Use the “Leave Exclusion” function to further prorate bonus if staff is on <b>NPL for more than 3 days</b>)          The bonus will be computed as follows:  <b>Total calendar days = 365 days</b></p> <p>The bonus will be computed as follows:          Actual calendar days: (21+30+31+31+30+31+30+31) - 3= 235 days          235/365 calendar days X \$2000.00= <b>S\$1287.67</b></p>

<p><b>Working Day</b></p>	<p>Calculate based on actual working days worked.  <b>Example:</b></p> <p>Hired date: <b>11/05/2025</b>          Bonus factor: <b>1</b>          Bonus method by: <b>Working Days</b>          Basic Salary: <b>\$2,000</b>          Which period to pay bonus: <b>Bonus Period</b>          Cut Off Bonus: <b>12 - 2025</b>          NPL: <b>3 days</b></p> <p>The bonus will be computed as follows:          Total working days for 5 Days/Week in year 2025: 261 days          Actual working days less NPL days (3)  <math>15+21+23+21+22+23+20+23 -3= 165</math> days          The bonus will be computed as follows:  <math>165/261</math> working day X S\$2000.00 = <b>S\$1264.37</b></p>
<p><b>None</b></p>	<p>No proration.</p>

**10. Contribute Community Funds**

Contribute Community Funds?

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
<input type="checkbox"/> Exclude NPL	>= <input style="width: 50px;" type="text"/>
<input type="checkbox"/> Exclude Sick Leave	>= <input style="width: 50px;" type="text"/>
<input type="checkbox"/> Exclude Annual Leave	>= <input style="width: 50px;" type="text"/>
<input type="checkbox"/> Exclude Absent Leave	>= <input style="width: 50px;" type="text"/>
<input type="checkbox"/> Exclude Hospitalization Leave	>= <input style="width: 50px;" type="text"/>

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
<b>Exclude Unconfirmed Staff</b>	The system will exclude all unconfirmed staff when processing the bonus cycle.
<b>Exclude Employee Hired after and Exclude Employee Resigned After</b>	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**.

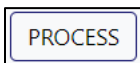


ALL											01/01/2025 to 31/12/2025		
<b>BONUS RUN FOR</b>		01/01/2025 to 31/12/2025									<b>PRINT DATE:</b>	07/11/2020 12:46 PM	
<b>PAY BONUS BASED ON</b>		New Base Salary									<b>USER ID:</b>	SUPPORT	
<b>BONUS PAYMENT METHOD</b>		By Calendar											
<b>BONUS CODE</b>		BONU											
<b>BONUS FACTOR</b>		1											
<b>CUT-OFF DAY</b>		15											
<b>QUERY</b>		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	
<b>BREAKING BAD</b>													
(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
<b>(NONE) NONE</b>													
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
<b>GAME OF THRONES</b>													
(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
<b>TIMES SOFTWARE PTE LTD</b>													
(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
									<b>Total Bonus</b>	<b>11,432.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,739.00</b>
<b>Total Employees Processed:</b>													4
									<b>Total Cost</b>	<b>15,171.00</b>			

Picture above shows a sample trial run bonus report.

**15. Process**

This button will process bonus into the pay cycle selected.



**16. (Optional) Clear Record**

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

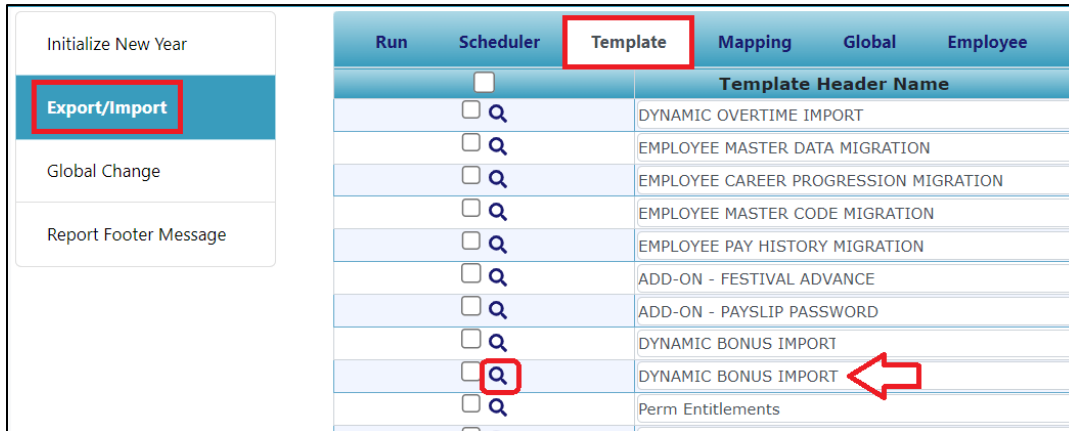


# 1.2 Import Bonus from Excel Sheet

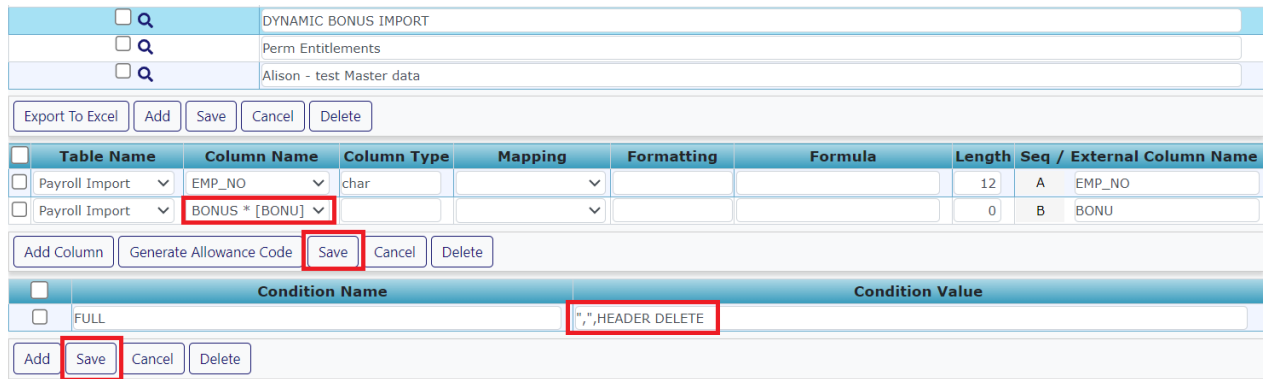
This section will guide user on import bonus by using excel sheet.

## 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.



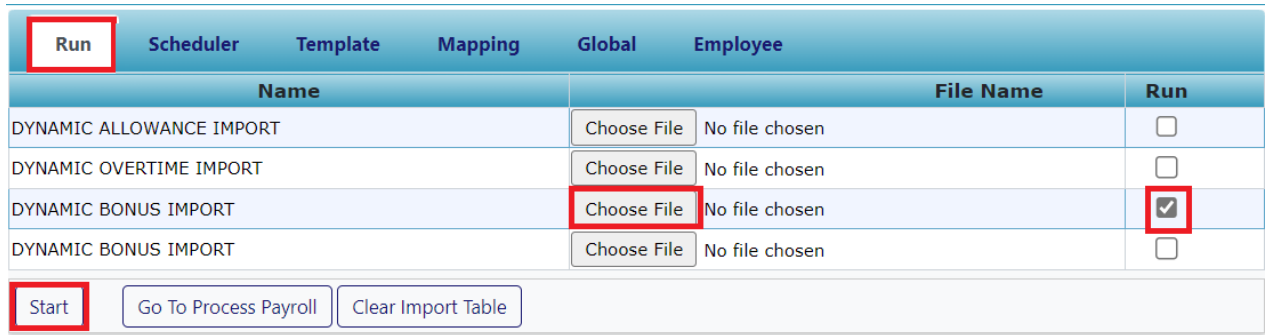
3. Click **EXPORT TO EXCEL** to download template, and fill up the template as below, and **DO NOT CHANGE** the sheet name as circled.

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

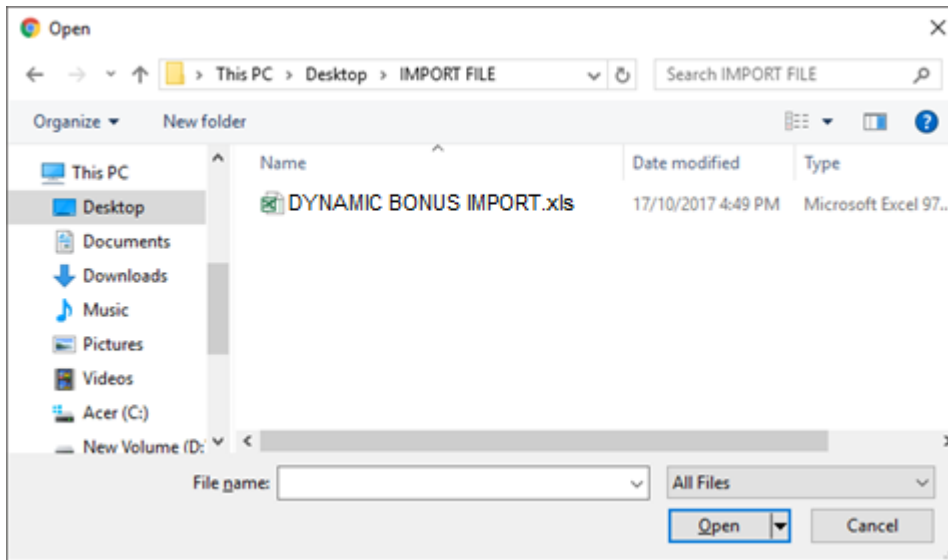
	A	B	C
1	EMP_NO	BONU	
2	TWD001	3000	
3	TWD002	4000	
4	TWD003	5000	
5			

Sheet1

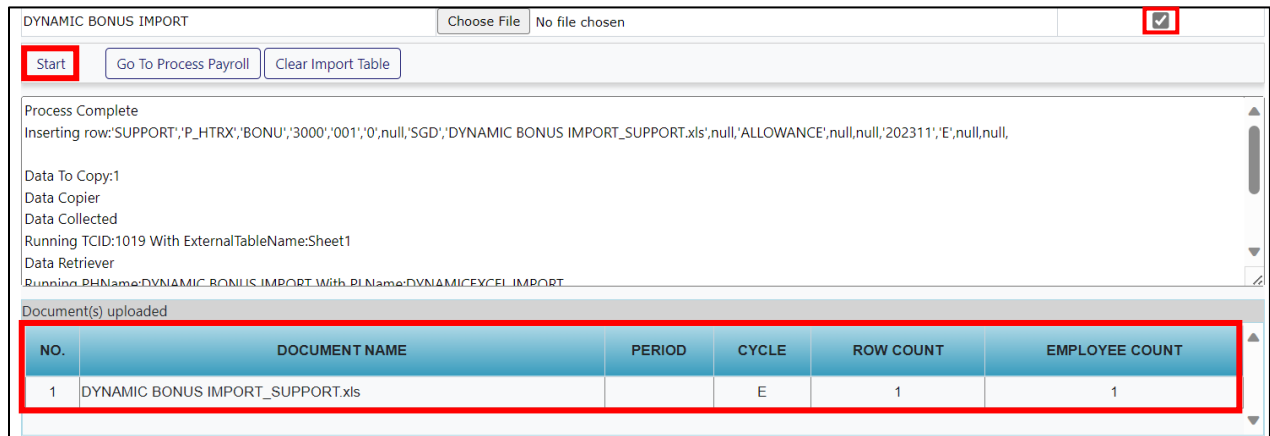
4. Go back to **Export/Import** page, and click **“Run tab”** as below.



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.

PROCESS STOP **Check Sum**

Batch Group: DEFAULT  
Period: 202512  
PROCESS STATUS: Query : ALL

**Check Sum**

Total Employee(s) count: 1

PAY CODE	TOTAL AMOUNT	TOTAL FREQUENCY
BONU	3000	

Export Details : 1  
Export To PDF

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

**PROCESS** STOP Check Sum

Batch Group: DEFAULT  
Period: 202512  
Contribute Community Fund?: YES  
Cycle: B

PROCESS STATUS: Query : ALL  
Total Transfer Employee(s) : 1

## 1.3 CPF Excess

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



### FREQUENTLY ASKED QUESTION

Q: Why can't the system automatically adjust the CPF Excess?

A: According to the CPF Board, payroll vendors **are not allowed** to adjust any CPF Excess automatically from the system. The rightful way is to write in for the excess contribution.

However, the system can reflect CPF Excess through report. This is **only accurate upon completing December payroll**.

Please refer to the link on CPF website to submit a CPF refund.

<https://www.cpf.gov.sg/service/article/how-can-i-apply-for-refund-of-excess-cpf-contribution-paid-above-additional-wages-aw-ceiling>

#### How can I apply for refund of excess CPF contribution paid above Additional Wage (AW) ceiling?

From 1 April 2025, if contributions have been made in excess of the AW ceiling, you should apply for a **refund** by selecting 'Refund of payments made for 1 employee/platform worker', followed by the refund reason 'Paid CPF above additional wage ceiling'.

This change is designed to streamline the application process, such that the employer only needs to provide the requested refund amount and payment details for the affected month(s) instead of for 12 months of the year. You can use the [AW ceiling calculator](#) to derive the excess amount to be refunded.

The total refund amount (employer and employee's share) will be refunded to you. You are responsible to refund the employee's share of CPF contributions (where applicable) directly to your employee.

## Generating CPF Variance report to view CPF Excess

1. During **202512** payroll processing, if there is any CPF excess detected by the system, you will receive a prompt.

TIMES PTE LTD PAYROLL ENGINE ERROR REPORT			PRINT DATE:
Period: <span style="background-color: black; color: black;">██████</span> /E		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. It is important for the payroll officer to view the **CPF Variance Reports** located in **Payroll Report** → **CPF Max Report** → **Method** → **CPF Variance** to check.

**CPF MAX CHECKING**

**From/To**  
 Employee From:   Employee To:

**Option**  
 Method: CPF VARIANCE  New page after each Employee?  
 Sort By:  EMP NO  EMP NAME  Print only CPF variance?

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/tools-and-services/forms-e-applications/refund-and-adjustment-of-contributions-paid>

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 ▼
-----------------	--------------------------------------



## FREQUENTLY ASKED QUESTION

### Q: How to check for CPF Excess?

A: Generate the Pay History Report. When Ordinary wages increase, Additional wages capping decrease.



	CPF	TAX	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD Total
BASIC SALARY	O	1	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	80,000.00
BONUS *	A	2	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
GROSS WAGES			6,000.00	36,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	110,000.00
CPF WAGES			6,000.00	6,000.00	36,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	110,000.00
EMPLOYEE CPF			-1,200.00	-1,200.00	-7,200.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	-21,520.00
NETT WAGES			4,800.00	4,800.00	28,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	6,520.00	6,520.00	6,520.00	6,520.00	88,480.00
EMPLOYER CPF			1,020.00	1,020.00	6,120.00	1,020.00	1,020.00	1,020.00	1,020.00	1,020.00	1,258.00	1,258.00	1,258.00	1,258.00	18,292.00
CPF ORDINARY WAGES			6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	80,000.00
CPF ADDITIONAL WAGES			0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
EARNED CPF ORDINARY WAGES			6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	7,400.00	7,400.00	7,400.00	7,400.00	77,600.00
EARNED CPF ADDITIONAL WAGES			0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
EARNED CPF WAGES (OW + AW)			6,000.00	6,000.00	36,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	7,400.00	7,400.00	7,400.00	7,400.00	107,600.00
TOTAL CPF			2,220.00	2,220.00	13,320.00	2,220.00	2,220.00	2,220.00	2,220.00	2,220.00	2,738.00	2,738.00	2,738.00	2,738.00	39,812.00
SDF			11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	135.00
Average Gross Wage			6,000.00	6,000.00	36,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	110,000.00

### Scenario on CPF Excess:

- i. Change of age group. Where contributions are more than the compulsory contributions (pegged to a CPF rate which is higher than the rate for each age group of your employees) under the CPF Act
- ii. Irregular Basic and Huge bonus payout. Where contributions on total Additional Wages are more than the difference between \$102,000 and OW subject to compulsory CPF contributions.

## 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 2026
- Create employees working calendar for Year 2026.
- Update public holiday table for 2026.
- Bring forward unconsumed leave to Year 2026.

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 2026 without initialize.

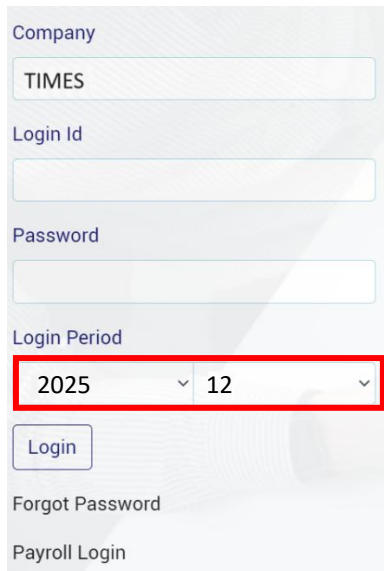
- Initialize new year haven't done.

Company

TIMES

## A) Initialize New Year for E-Payroll

1. Login to Payroll and select **202512** period.



Company  
TIMES

Login Id

Password

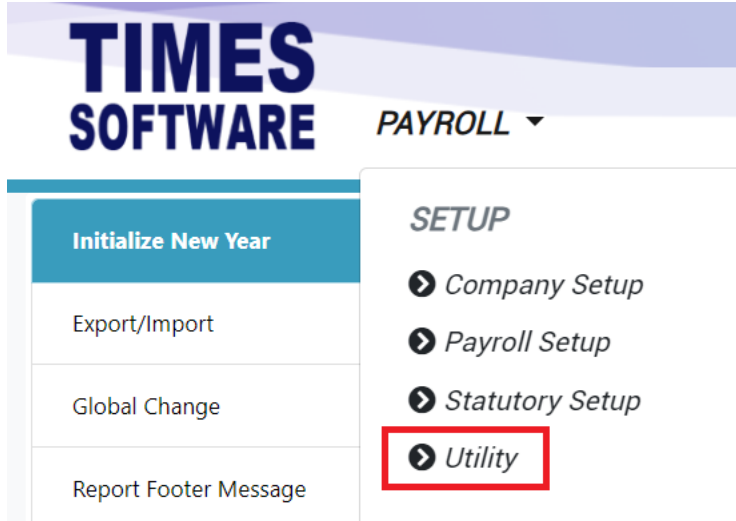
Login Period  
2025 12

Login

Forgot Password

Payroll Login

2. Go to **Utility** → **Initialize New Year**, you will see screen below.



3. Please ensure that the database year is **2026**.

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

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

**INITIALIZE NEW YEAR**

**START**

Database Year: 2026      Query: ALL  
Company Select: ALL

**Initialize Type**

Initialize Employee's Cost Centre Allocation Table

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

**Cost Centre Allocation**

NEW SAVE CANCEL | REPORT

Employee No. 001 Employee Name ANDY LOW

Period 202501

EDIT	COST CENTRE CODE	COST CENTRE DESCRIPTION	DEPARTMENT	PERCENT
<input checked="" type="checkbox"/>	COST1	COST CENTER 1	IT	70.00
<input checked="" type="checkbox"/>	COST2	COST CENTER 2	IT	30.00

Picture above shows cost center allocation page.

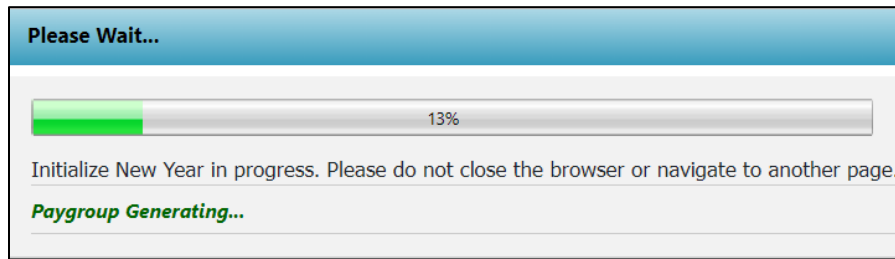
4. Click OK to proceed.

**Initialize New Year**

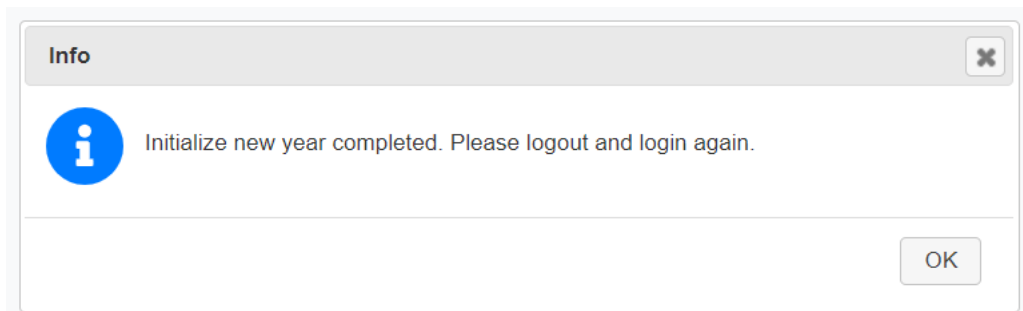
Initialize confirmed?

OK Cancel

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



6. When the process completes, you will receive the message shown below. Click OK and proceed to logout and re-login to year 2026-01.



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 2026.
- Please ensure all pending leave are approved before initialize new year.
- 2026 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 2026 leave with no record shown on Leave Details, as calendar has not been populated.

The screenshot displays a software interface for managing leave. On the left, there are several input fields: 'Category 1' (All), 'Cost Centre' (All), 'Employee' (ANDY LOW [001]), and 'Leave Type' (ANNUAL LEAVE). Below these, the 'Start Date' is set to 02/01/2026, the 'End Date' is 02/01/2026, and the 'No Of Day(s)' is 0. There are also fields for 'Reference No', 'Reason', and 'Approvers' (Auto Approved). A 'Submit' button is at the bottom left. On the right, a calendar for 'January 2026' is shown, with public holidays (PH) marked for January 1st and 10th.

## B) Initialize New Year for E-Leave

1. Login to E-Payroll and select **202512** period.

Company  
TIMES

Login Id

Password

Login Period  
2025 12

Login

Forgot Password

Payroll Login

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

LEAVE ▾

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
➤ Leave Adjustment	➤ Param Setup	➤ Batch Update
	➤ Mapping Group Setup	➤ Cut Off Setup

3. Ensure **Year** is set to 2026.

The screenshot shows a configuration form with the following fields:

- Year:** 2026 (highlighted with a red box)
- Method:** All (balance leave)
- Leave Type:** All
- Option:** By selection
- Department:** All
- Employee:** All

4. Select the correct **Carry forward leave methods**, explanation as below.

The screenshot shows a dropdown menu for the **Method** field with the option **All (balance leave)** selected.

Option	Description
<b>All (balance leave)</b>	<p>This option carry forward ALL current year YTD leave balance to the following year.</p> <p>Current Year: Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16</p> <p>Next Year: Full 14 BF 16 Forfeit 0 Total 30 Taken 0 Balance 30</p>
<b>One Year (Without B/F)</b>	<p>This option carry forward current year earned leave. Unutilized BF from previous year will not be carry forward to the following year.</p> <p>Current Year: Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16</p> <p>Next Year: Full 14 BF 14 Forfeit -2 Total 28 Taken 0 Balance 28</p>
<b>Maximum Days C/F (Manual)</b>	<p>This option carry forward balance annual leave as defined by user or the actual annual leave balance, whichever lower.</p>

	<p>Year: 2024 Method: Maximum days C/F (manual)</p> <p>Maximum carry forward: <input type="text" value="5"/></p> <p>Current Year: Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16</p> <p>Next Year: Full 14 BF 5 Forfeit -11 Total 19 Taken 0 Balance 19</p>												
<p><b>Maximum Day C/F (Allocation)</b></p>	<p>This option carry forward leave based on number of days as specified in <b>Leave Setup &gt; Leave Allocation &gt; Current Year Carry Forward</b> column.</p> <table border="1"> <thead> <tr> <th>Service Years ( From - To )</th> <th>Entitlement Days</th> <th>Current Year Carry Forward</th> </tr> </thead> <tbody> <tr> <td>0 - 1</td> <td>12</td> <td>6</td> </tr> <tr> <td>1 - 2</td> <td>13</td> <td>7</td> </tr> <tr> <td>2 - 99</td> <td>14</td> <td>8</td> </tr> </tbody> </table> <p>Current Year: Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16</p> <p>Next Year: Full 14 BF 6 Forfeit -10 Total 20 Taken 0 Balance 20</p>	Service Years ( From - To )	Entitlement Days	Current Year Carry Forward	0 - 1	12	6	1 - 2	13	7	2 - 99	14	8
Service Years ( From - To )	Entitlement Days	Current Year Carry Forward											
0 - 1	12	6											
1 - 2	13	7											
2 - 99	14	8											
<p><b>Maximum Day C/F (By Percentage)</b></p>	<p>This option carry forward based on the percentage of days as specified in <b>Leave Setup &gt; Leave Allocation &gt; Current Year Carry Forward</b> column. Capped based on entitlement.</p> <table border="1"> <thead> <tr> <th>Service Years ( From - To )</th> <th>Entitlement Days</th> <th>Current Year Carry Forward</th> </tr> </thead> <tbody> <tr> <td>0 - 1</td> <td>12</td> <td>50</td> </tr> <tr> <td>1 - 2</td> <td>13</td> <td>60</td> </tr> <tr> <td>2 - 99</td> <td>14</td> <td>70</td> </tr> </tbody> </table> <p>Current Year: Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16</p> <p>Next Year: Full 14 BF 6 Forfeit -10 Total 20 Taken 0 Balance 20</p>	Service Years ( From - To )	Entitlement Days	Current Year Carry Forward	0 - 1	12	50	1 - 2	13	60	2 - 99	14	70
Service Years ( From - To )	Entitlement Days	Current Year Carry Forward											
0 - 1	12	50											
1 - 2	13	60											
2 - 99	14	70											

<p><b>Balance C/F (By Percentage)</b></p>	<p>This option carry forward based on the percentage of days as specified in Leave Setup &gt; Leave Allocation &gt; Current Year Carry Forward column. Capped based on Balance.</p> <table border="1" data-bbox="402 310 1464 506"> <thead> <tr> <th></th> <th>Service Years ( From - To )</th> <th>Entitlement Days</th> <th>Current Year Carry Forward</th> </tr> </thead> <tbody> <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> </tbody> </table> <p>Current Year <b>Full 14 BF 3 Forfeit 0 Total 17 Taken 1 Balance 16</b></p> <p>Next Year <b>Full 14 BF 8 Forfeit -8 Total 22 Taken 0 Balance 22</b></p>		Service Years ( From - To )	Entitlement Days	Current Year Carry Forward		0 - 1	12	50		1 - 2	13	60		2 - 99	14	70
	Service Years ( From - To )	Entitlement Days	Current Year Carry Forward														
	0 - 1	12	50														
	1 - 2	13	60														
	2 - 99	14	70														
<p><b>None</b></p>	<p>This option forfeit all balance annual leave.</p>																

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

By Query

Leave Setting **Copy**

Start Date: 01/01/2026 End Date: 31/12/2026

Prorate Method: Service Month Prorate Formula: 2. Round

Cut Off Day Variable: - PLEASE SELECT - Full Saturday: No

Bring Forward Method: All Prorate Sick: - PLEASE SELECT -

Tick All

- Copy Leave Setting (except the default setting)
- Copy Leave Prorate Detail Setting
- Copy Leave Prorate Setup Setting

*The selected year settings will be deleted and it will be replaced with the previous year settings.*

Process C/F Report

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

Tick All

Copy Leave Setting (except the default setting)

Copy Leave Prorate Detail Setting

Copy Leave Prorate Setup Setting

*The selected year settings will be deleted and it will be replaced with the previous year settings.*

Process C/F Report

7. Click **Process** to initialize.

Process

8. 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.**

By Query

Leave Setting

Start Date  
01/01/1998

Prorate Method  
Service Month 2. Round

Cut Off Day Variable  
- PLEASE SELECT - Full Saturday No

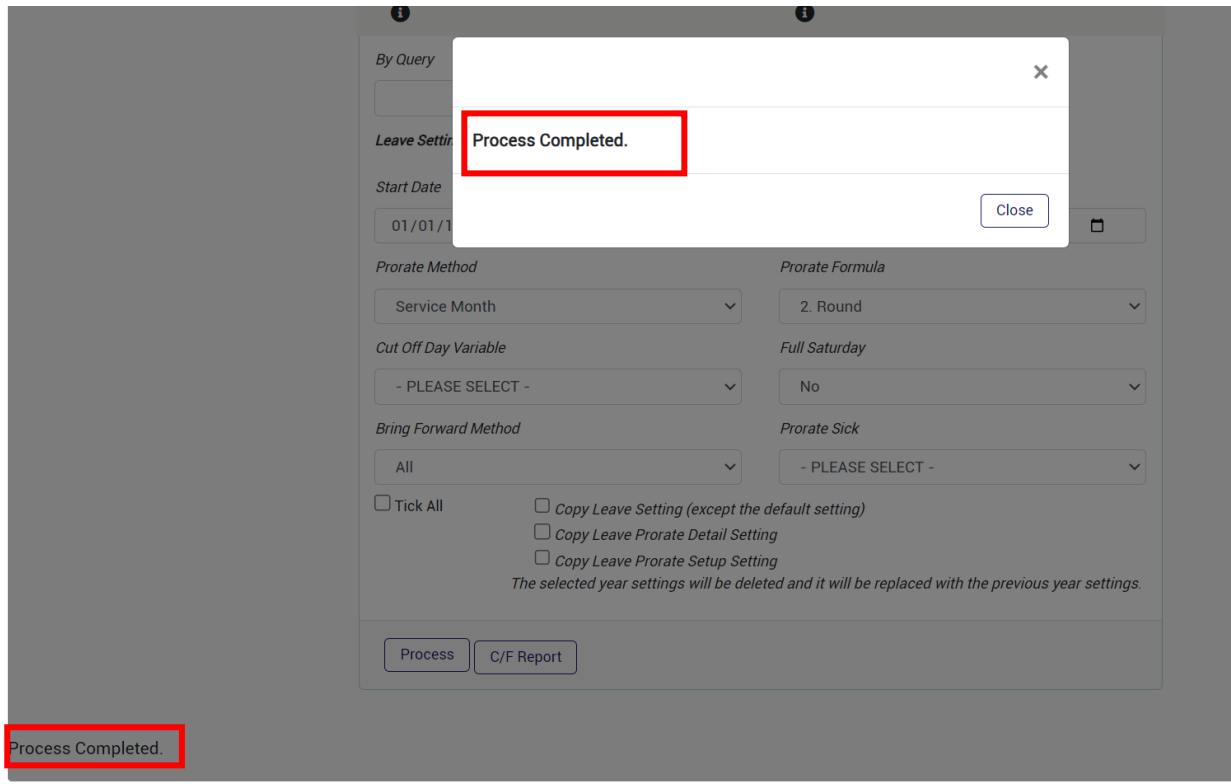
Bring Forward Method  
All Prorate Sick - PLEASE SELECT -

Tick All  Copy Leave Setting (except the default setting)  
 Copy Leave Prorate Detail Setting  
 Copy Leave Prorate Setup Setting

*The selected year settings will be deleted and it will be replaced with the previous year settings.*

Processing... 11/11 - 001,003,004,005,101,102,103,104,105,SAN001,SIAM

9. 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 recalculate the leaves while initializing the new year.



## ADVICE

**To allow employees to apply 2026 leave in 2025, use “None” method under leave carry forward. This is to avoid incorrect carry forward balance as 2025 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 2026, from **Leave ->Public Holiday Setup**.

**HR**

- Apply Leave
- Approve Leave
- Plan Leave
- View Leave
- View Entitlement
- Calendar
- Yearly Calendar
- Report

**ADMINISTRATOR**

- Leave Code Setup
- Approval Setup
- Approval Group Setup
- Code Setup
- Cc Group Setup
- Policy Setup
- Policy
- **Public Holiday Setup**

**ENTERPRISE**

- Leave Setting
- Allocation Setup
- Prorate Setting
- Prorate Details
- Work Day Setup
- Leave Calculation
- Initialise New Year
- Bf Cut Off

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

Year		State	
2026		All	
+	Name	Date	State
	NEW YEAR DAY	01/01/2026	
	CHINESE NEW YEAR	17/02/2026	
	CHINESE NEW YEAR	18/02/2026	
	HARI RAYA PUASA	20/03/2026	
	GOOD FRIDAY	03/04/2026	
	LABOUR DAY	01/05/2026	
	HARI RAYA HAJI	27/05/2026	

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

Leave > Admin > **Public Holiday Setup**

Year

State

+	Name	Date	State
---	------	------	-------

### 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 2026, 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 2026-01

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

**HR**

- Time Sheet
- Duty Roster
- Duty Roster Copy
- Duty Upload

**ADMINISTRATOR**

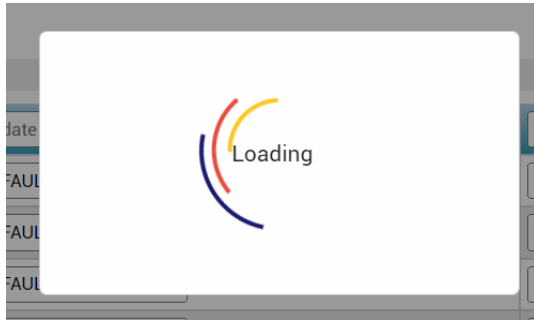
- Work Group Setup
- Shift Setup
- Shift Pattern
- **Shift Schedule**

- 3) Ensure Employee fields: All , Start Date 01/01/2026 , End Date : 31/12/2026, then click Query

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

<input checked="" type="checkbox"/>	Emp No	Emp Name	Update Work Group...	Update Shift Pattern...
<input checked="" type="checkbox"/>	001	ANDY LOW	DEFAULT	01
<input checked="" type="checkbox"/>	101	ANGELA GOH	DEFAULT	01
<input checked="" type="checkbox"/>	102	BETTY CHIA	DEFAULT	01
<input checked="" type="checkbox"/>	103	CECILIA NG	DEFAULT	01
<input checked="" type="checkbox"/>	003	COLIN KOH	DEFAULT	01
<input checked="" type="checkbox"/>	004	DAVID GAN	DEFAULT	01
<input checked="" type="checkbox"/>	005	EUGENE ONG	DEFAULT	01

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



Completed 100%

<input type="checkbox"/>	Emp No	Emp Name	Update Work Group...	Update Shift Pattern...
<input checked="" type="checkbox"/>	102	BETTY CHIA	DEFAULT	01 <input type="button" value="Q"/>

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

TimeSheet Admin Individual Calendar

Employee: BETTY CHIA  Start Date: 01/01/2026  End Date: 31/12/2026

Date	Week Day	Work Group	Shift
01/01/2026	Mon	DEFAULT	01
02/01/2026	Tue	DEFAULT	01
03/01/2026	Wed	DEFAULT	01
04/01/2026	Thu	DEFAULT	01

## 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 2026, but to be declared as 2025 income.**

According to IRAS only 2025 Contractual bonus paid in 2026 can be declared as 2025 income. Non-contractual bonus paid in 2026 must treat as 2026 income.

**DO NOT** process bonus with **BONUSP** after **1<sup>st</sup> March 2026**, or **before February 2026's CPF cut off** deadline by 14<sup>th</sup> March 2026.

Clients are advised **NOT TO USE BONUSP** code for bonus processing after 1<sup>st</sup> March 2026, as it **WILL NOT BE** included in 2025 tax assessment.

### A) Steps to Process Previous Year Bonus

1. Login to the period where bonus is paid in 2026, eg. Jan 2026. Ensure period is 2026 01

Payroll Id

Password

Login Period  
2026 ▾ 01 ▾ E ▾

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

Bonus Parameter	Group	Individual	Update Bonus Factor
Bonus Code:		BONU	<input type="text"/>
Bonus Method		By Calendar	<input type="text"/>
Cut Off Bonus (Mth/Period)		12   2025	<input type="text"/>
Bonus Factor		<input type="text"/>	1
Bonus Payment by		New Base Salary	<input type="text"/>
Bonus Amount		<input type="text"/>	
Include NPVP/Svc Pt Paid		NOT APPLICABLE	<input type="text"/>
Pay Cycle		Bonus Period	<input type="text"/>
Bonus Calculation By		Service Month	<input type="text"/>
Service Month Cut Off Day		15	<input type="text"/>
Contribute Community Funds?		Yes	<input type="text"/>
Process Batch Group:		DEFAULT	<input type="text"/>
<div style="display: flex; justify-content: space-between;"> <div> <p><b>Leave Exclusion</b></p> <p>Exclude NPL &gt;= <input type="text"/></p> <p>Exclude Sick Leave &gt;= <input type="text"/></p> <p>Exclude Annual Leave &gt;= <input type="text"/></p> <p>Exclude Absent Leave &gt;= <input type="text"/></p> <p>Exclude Hospitalization Leave &gt;= <input type="text"/></p> </div> <div> <p><b>Exclude Bonus Condition</b></p> <p><input checked="" type="checkbox"/> Exclude unconfirmed staff ?</p> <p><input type="checkbox"/> Exclude Employee Hired After <input type="text"/></p> <p><input type="checkbox"/> Exclude Employee Resigned After <input type="text"/></p> <p><input type="checkbox"/> Exclude Zero Bonus Amount</p> </div> </div>			
<input type="button" value="STOP"/> <input type="button" value="CLEAR RECORD"/> <input type="button" value="TRIAL RUN"/> <input type="button" value="PROCESS"/>			

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

Bonus Code:

4. For **Cut Off Bonus**, make sure set to **12/2025**

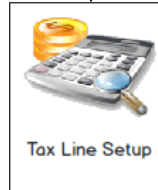
Cut Off Bonus (Mth/Period)

5. The rest of the steps follows **Section 1.1 Process Bonus in Year 2025** from page 6.

# 2. IRAS Submission



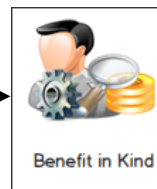
Upon first access, system will direct you to this option. **You must complete this setup before proceeding.**



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

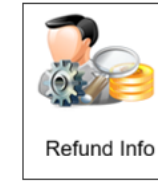


**Yes** Does your company have employee with **voluntary CPF?**



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

Fill up the Interest on CPF refund caused by **Excess contribution.**



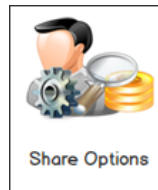
**No** Does the employee have **CPF Refund?**

Zeroize excess/voluntary contribution to CPF by employer

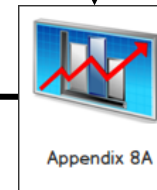


**Yes** Do any of your employees have **benefits which are taxable?**

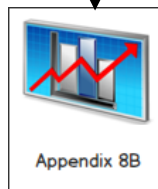
Input the share options for **Appendix 8B.**



**Yes** Do any of your employees have share options?

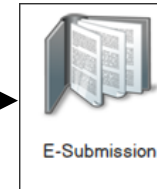


Displays the **Appendix 8B** form.



**No** IR8A Report

Submits electronic files to IRAS via API Submission or to CRIMSON LOGIC.



# 2.1 Creation of Profile for IRAS Submission

To declare income tax submission for employees or director outside of payroll we will have to create the employee’s profile. The following steps includes how to exclude employee from monthly payroll processing.

### Creation procedures:

Click New to create Employee Profile \* indicates mandatory fields:

To avoid processing monthly payroll, go under **EMS > Pay Item Option > Stop Payment Tab**, select **“Forever”** under Stop Payment Indicator field, user will require to indicate Stop Payment Effective Date, user could update it to **“01/01/2025”** and click on **“Save”** button to proceed.

## 2.2 Exclusion from IRAS Submission

To exclude employee(s) from IRAS submission.

Exclude Scenarios:

- (i) Foreigners who have left the organisation and Form IR21 has been filed/ will be filed prior to 1 Mar 2026; and
- (ii) Foreigners who are contracted by a Singapore employer to be based overseas and who rendered their employment services wholly outside Singapore for the whole calendar year without any physical presence in Singapore.

### Procedures to exclude employee from IRAS:

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.

The screenshot shows the 'Statutory Requirement' tab for an employee named SIAH [SIAH JIAN SHENG]. The 'Exclude From IRAS' field is highlighted with a red box and is set to 'YES'. Other fields include CPF/Levy\* (EP HOLDER\ NONE), PR Approved Date, FWL to PR Date, Income Tax / Fin No (M4298617P), CPF A/C #, Employer CPF A/C # (199804415DPTE98 [HP]), App8A - Benefits In Kind, and App8B - Share Options.

Statutory Information	
CPF/Levy*	EP HOLDER\ NONE
PR Approved Date*	
FWL to PR Date	
Income Tax / Fin No	M4298617P
CPF A/C #	
Employer CPF A/C #	199804415DPTE98 [HP]
Exclude From IRAS	YES
App8A - Benefits In Kind	<input type="checkbox"/>
App8B - Share Options	<input type="checkbox"/>

## 2.3 IRAS Settings

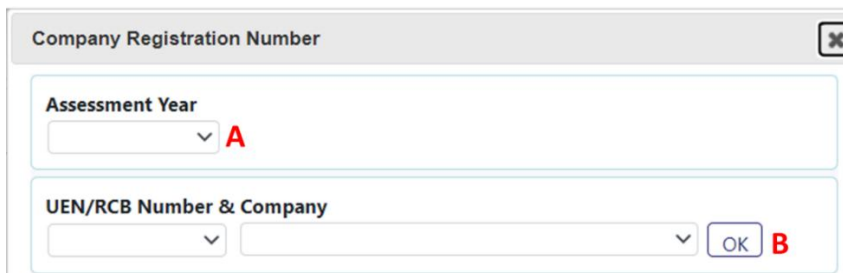
This section guides user on how to setup IRAS's settings for IRAS's submission.

### 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 2026
- B. Under UEN/RCB Number & Company, select the company you wish to setup.



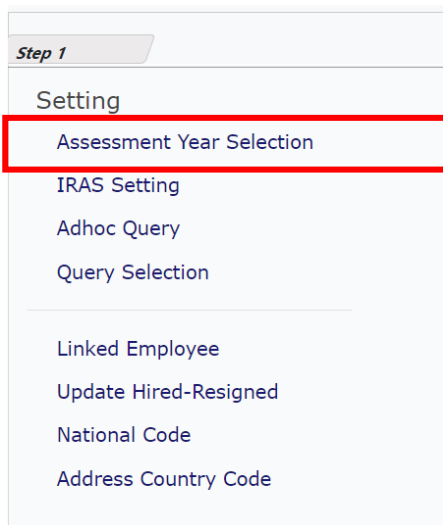
Company Registration Number

Assessment Year

UEN/RCB Number & Company

OK

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



Step 1

Setting

Assessment Year Selection

IRAS Setting

Adhoc Query

Query Selection

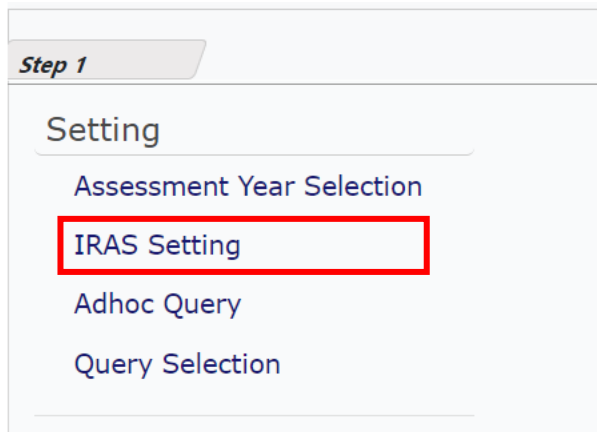
Linked Employee

Update Hired-Resigned

National Code

Address Country Code

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



Save Cancel COMPANY REGISTRATION NO - 180011032C

**Company Information**

Type of Organisation: PRIVATE SECTOR Payer's ID Type: UEN-LOCAL COMPANY (RO)

1. Gross Commission Payment By: MONTHLY

Director fee approval Date: 18/03/2025

---

**IR8A Supplementary Form (if applicable)**  **BONUSP Setting Parameter**

3. Do you have 2024 Bonus that are paid in 2025 (Y/N)? (Exclude BONUSP)   
 For 2024 Bonus paid in 2025 up to: [Dropdown]

4. Do you have 2025 Bonus that are paid in 2026 (Y/N)? (For BONUSP Only)

---

**Other Parameter**

Please tick if your Database was converted from other payroll software in year 2025

NSP Code: NSP NATIONAL SERVICE PAY DEDUCTI... NSP Code 2: [Dropdown]

ERIS START-UPS Date (Share Option Only): [Calendar] dd/mm/yyyy Auto Compute Residence Value (For Appendix 8A)

Overwrite Benefits In Kind - Cost of Home Leave Passage (from Payroll)  Use company address for blank employee address


Is calculate Length of service year from Original Hired Date?

---

**Authorised**

5. Authorised Person making the declaration\* Janice Koh Designation\* CEO


Email address of contact person\* finance@timessoftsg.com.sg Telephone number of contact person\* 62951998



**IMPORTANT**

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

**Warning** ✕




Please complete the IRAS Setting.

OK

## III. Field explanation as below.

Field	Description
<b>Type of Organization</b>	<ul style="list-style-type: none"> <li>▪ Private Sector (For-profit organizations)</li> <li>▪ Statutory Board (HDB, PUB, CPF, IRAS)</li> <li>▪ MINDEF (Ministry of Defence)</li> <li>▪ Govt Department (MOE, MOF)</li> <li>▪ Others (Non-profit organizations)</li> </ul>
<b>Payer's ID Type</b>  (Format yyyy = year, n = numbers, P, Q, X = alphabet)	<b>UEN-LOCAL COMPANY (ROC)</b> Company registration ID with the following format yyyynnnnnX. E.g <b>200312345A</b> .
	<b>UEN-BUSINESS (ROB)</b> Company registration ID with the following format nnnnnnnnX. E.g <b>52912345A</b>
	<b>ASGD - Tax Reference number assigned by IRAS</b> ITR - Income Tax Reference number assigned by IRAS
	<b>UEN-OTHERS</b> Company registration ID with the following format TyyPQnnnnX. E.g <b>T08FC1234A</b>
<b>Gross commission payment by :</b>	Indicate if company pays out commission by: <ul style="list-style-type: none"> <li>▪ Monthly</li> <li>▪ Others</li> <li>▪ NA</li> </ul>
<b>Director fee approval date</b>	It is default to 31 <sup>st</sup> Dec 2025. Indicate the date of the company's annual general meeting or when the director's fee is approved by the board of the company.
<b>3. Do you have 2024 bonus that are paid in 2025 (Y/N)? (Excluding BONUSP)</b>	This is the contractual bonus payable in 2024 based on employment contract but paid in 2025. ✓ to enable this option.

	<p><b>Important Note:</b> The bonus amount will appear in a separate IR8A form (<b>Supplementary Form</b>).</p> <ul style="list-style-type: none"> <li>▪ <b>For 2024 Bonus paid in 2025 up to?</b> Select the cut off period where this bonus will apply.</li> </ul>
<p><b>4. Do you have 2025 bonus that are paid in 2026 (Y/N): (For BONUSP Only)</b></p>	<p>Define bonus that are declared in 2025 service year and paid in the following year (2026). ✓ to enable this option.</p> <p><b>Important Note: When paying out this bonus in 2026, use the code: BONUSP before 1<sup>st</sup> March 2026.</b></p>
<p><b>Please tick if your Database was converted from other payroll software in year 2025</b></p>	<p>✓ if database is converted from other software with data migration.</p> <p><b>Important Note: OT figures may not be captured into the form IR8A if this option is not indicated.</b></p> <ul style="list-style-type: none"> <li>▪ <b>NSP Code 1 / Code 2</b> Select the relevant National Service Pay code used in your existing database. The default code is <b>NSP</b>.</li> </ul>
<p><b>ERIS START-Ups Date (Share Option only)</b></p>	<p>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.</p>
<p><b>Auto Compute Residence Value (For Appendix 8A)</b></p>	<p>When the option is ✓, system will auto calculate the Residence Value when the IR8A report is generated.</p>
<p><b>Overwrite Benefit in Kind- Cost of Home Leave Passage based on computation from Payroll – Allowance</b></p>	<p>When the option is ✓, system will capture amount from allowance code assigned to Home Leave Passage.</p> <p>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.</p>

	<div data-bbox="743 197 1321 562" style="border: 1px solid #ccc; padding: 10px; margin-bottom: 20px;"> <div style="display: flex; justify-content: space-between; border-bottom: 1px solid #ccc; padding-bottom: 5px;"> <span>Allowance / Deduction</span> <span>Leave Deduction</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>Save &amp; View List</span> <span>Save &amp; Add Another</span> <span>Cancel</span> </div> <div style="margin-top: 10px;"> <p>Code <input type="text" value="12HOME"/></p> <p>Description <input type="text" value="HOME LEAVE PASSAGE"/></p> <p>Tax <input style="border: 2px solid red;" type="text" value="BENEFITS IN KIND [12]"/></p> </div> </div> <div style="text-align: center; margin-bottom: 20px;">  <p><b>COMMONLY MADE MISTAKES!</b></p> </div> <p>After activating the option <b>“Overwrite Benefit in Kind- Cost of Home Leave Passage based on computation from Payroll – Allowance”</b> 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.</p>
<p><b>Use company address for blank employee address</b></p>	<p>When the option is ✓, system will auto set the company’s address as employee’s address for employees with blank address.</p>
<p><b>5. Authorized person making the declaration*</b></p>	<p>Enter the name of the person who has the authority to confirm the information.</p>
<p><b>Designation*</b></p>	<p>Designation of the Authorized Person making the declaration.</p>
<p><b>Email address of contact person</b></p>	<p>Email Address of the Authorized Person making the declaration. Important if you are using auto-inclusion scheme.</p>
<p><b>Tel No</b></p>	<p>Telephone number of the Authorized Person making the declaration. Important if you are using auto-inclusion scheme.</p>

# 2.4 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.

**SETUP**

- Company Setup
- Payroll Setup
- Statutory Setup
- Utility

EDIT	DELETE	CODE	DESCRIPTION	CPF	TAX	
		%PUB	#WORK/PUBLIC HOLIDAY PAY	A	1	<input checked="" type="checkbox"/>
		%RES	#REST DAY PAY	O	1	<input checked="" type="checkbox"/>
		&ANL	@PAID ANNUAL LEAVE	A	1	<input checked="" type="checkbox"/>
		&APL	@ALL OTHER APPROVED LEAV	O	1	<input checked="" type="checkbox"/>

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.

Allowances are no longer required to break down. Allowances currently tagged to Code 61, 62 and 63 are combined and reflected under Allowances field on the IR8A form. There is no action required on the user end. For new allowance code created, users could tag it to Tax Line 63.

Lump Sum Payment would also link up Allowances tagged to Code 71 (Gratuity), 73 (Notice Pay by Employer), 74 (Ex-gratia) and 75 (Gratuity- Others). Likewise, there is no action required on the user end. For new gratuity code created users could tag it to Tax Line 75.

Save & View List | Cancel

Code: ATTN | CPF: OW-SUBJECT TO CPF MAX

Description: ATTENDANCE ALLOWANCE | Benefits In Kind: [dropdown]

**Tax: ALLOWANCES(OTHERS) [63]** | GRP Formula: [dropdown]

## YA 2025 and before

<b>FORM IR8A</b>			
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)			
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	
<b>INCOME (See Explanatory Note 9 unless otherwise specified)</b>			<b>\$</b>
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
c) Director's fees (approved at the company's AGM/EGM on .../.../...)			3. Director's Fee
d) Others:			
1. Allowances: (i) Transport \$ ..... (ii) Entertainment \$ ..... (iii) Others \$ .....	61. Allowance – Transport 62. Allowance – Entertainment 63. Allowance – Others		
2. Gross Commission for the period .../.../... to .../.../... * Monthly and ...			4. Commission
3. Pension			5. Pension
4. Lump sum payment			
(i) Gratuity \$ <b>71. Gratuity</b>	(ii) Notice Pay \$ <b>73. Notice Pay</b>	Ex-gratia payment \$ <b>74. Ex-gratia Payment</b>	
(iv) Others (please state nature) \$ .....			
(v) Compensation for loss of office \$ <b>75. Gratuity - Other</b>	from IRAS: *Yes/No Date of Approval: .....		
Reason for payment: <b>72. Loss of Office</b>	Length of service within the company/group: .....		
Basis of arriving at the payment: (Give details separately if space is insufficient)			

## YA2026

<b>FORM IR8A</b>			
Return of Employee's Remuneration for the Year Ended 31 Dec 2025			
Fill in this form and give it to your employee by 1 Mar 2026			
(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)			
Employer's Tax Ref. No. / UEN		Employee's Tax Reference. No.: *NRIC / FIN (Foreign Identification No.) /Passport	
Full Name of Employee as per NRIC / FIN / Passport	Date of Birth	Sex	
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	
<b>INCOME (See Explanatory Note 9 unless otherwise specified)</b>			<b>\$</b>
a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay			1. Gross Salary
b) Bonus (non-contractual bonus paid in 2025 and/or contractual bonus)			2. Bonus
c) Director's fees (approved at the company's AGM/EGM on .../.../...)			3. Director's Fee
d) Others:			
1. Allowances			63. Allowance – Others
2. Gross Commission			4. Commission
3. Lump sum payment: Gratuity/ Notice Pay/ Ex-gratia payment			
Compensation for loss of office \$ .....			75. Gratuity - Other
[See Explanatory Notes 9d (3)]			72. Loss of Office
4. Pension/Retirement benefits accrued from 1993 (Other than CPF Benefits)			
Name of Designated Pension or Provident Fund for which employee made compulsory contribution:			5. Pension

## YA 2025 and before

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]	.....							
<b>TOTAL (items d1 to d9)</b>								
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	<table border="1"> <tr> <td>If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)</td> <td>.....</td> </tr> <tr> <td>(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer</td> <td>.....</td> </tr> <tr> <td>(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee</td> <td>.....</td> </tr> </table>		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	.....
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	.....							

**Key from Benefits In Kind**

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. \* Delete where applicable

IR8A (1/2025)

## YA2026

5. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore [See Explanatory Notes 9d (5)]	.....							
6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): [See Explanatory Notes 9d (6)]	.....							
7 i Gains or profits under S10(1)(b), including gains and profits from share options: ii Gains or profits under S10(1)(g), including gains and profits from share options (amount to be declared under "Other Income" in tax return, i.e. Form B1/B/M by employee): [See Explanatory Notes d]7. To complete the Appendix 8B only if there are gains and profits from share options]	.....							
8. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A]	.....							
<b>TOTAL of items d1 to d8 (excluding 7ii)</b>								
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	<table border="1"> <tr> <td>If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)</td> <td>.....</td> </tr> <tr> <td>(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer</td> <td>.....</td> </tr> <tr> <td>(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee</td> <td>.....</td> </tr> </table>		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	.....
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	.....							

**Key in via Benefits In Kind**

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 CPF 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. \* Delete where applicable

IR8A (1/2026)

3. For more information, please refer to the sample IR8A Form:

**2026**

**FORM IR8A**

**Return of Employee's Remuneration for the Year Ended 31 Dec 2025**  
**Fill in this form and give it to your employee by 1 Mar 2026**  
**(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 Reference. No.: *NRIC / FIN (Foreign Identification No.) /Passport	
Full Name of Employee as per NRIC / FIN / Passport	Date of Birth	Sex
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>1. Gross Salary</b>
b) Bonus (non-contractual bonus paid in 2025 and/or contractual bonus)	.....	<b>2. Bonus</b>
c) Director's fees (approved at the company's AGM/EGM on ... / ... / ...)	.....	<b>3. Director's Fee</b>
d) Others:		
1. Allowances	.....	<b>63. Allowance – Others</b>
2. Gross Commission	.....	<b>4. Commission</b>
3. Lump sum payment: Gratuity/ Notice Pay/ Ex-gratia payment	.....	<b>75. Gratuity - Other</b>
Compensation for loss of office \$ .....	.....	<b>72. Loss of Office</b>
[See Explanatory Notes 9d (3)]		
4. Pension/Retirement benefits accrued from 1993 (Other than CPF Benefits)	.....	<b>5. Pension</b>
Name of Designated Pension or Provident Fund for which employee made compulsory contribution:		
5. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore	.....	
[See Explanatory Notes 9d (5)]		
6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded):	.....	
[See Explanatory Notes 9d (6)]		
7 i Gains or profits under S10(1)(b), including gains and profits from share options:	.....	
ii. Gains or profits under S10(1)(g), including gains and profits from share options (amount to be declared under "Other Income" in tax return, i.e. Form B1/B/M by employee):	.....	
[See Explanatory Notes d)7. To complete the Appendix 8B only if there are gains and profits from share options]		
8. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A]	.....	
<b>TOTAL of items d1 to d8 (excluding 7ii)</b>		.....
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 .....	

**Key in via Benefits In Kind**

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 CPF 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

Item	Explanation	Taxable?
Transport Allowance (Tax Line 63)	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 63)	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. <b>IRAS Rates Per Day for China = \$ 88</b> If company gives \$100/day only \$100-\$88 = <b>\$12 is taxable</b> If company gives \$50/day which is lower than the rates given by IRAS, it is <b>not taxable</b> .	Depends on Acceptable Rates

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

<https://www.iras.gov.sg/taxes/individual-income-tax/employers/understanding-the-tax-treatment/per-diem-allowance/acceptable-rates-for-per-diem-allowance>

### IRAS Acceptable Rates for Per Diem Allowances – 2025

The rates for per diem allowances applicable to Singapore-based employees on business trips overseas in year 2025 have been updated and are shown in the table below.

For overseas employees on business assignments travelling into Singapore in year 2025, 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 2026.

	Allowance $\leq$ 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 – 2025: A to F**

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Afghanistan	75	Canada	160
Albania	105	Cape Verde	75
Algeria	125	Cayman Islands	150
Andorra	95	Central African Rep	95
Angola	160	Chad	85
Anguilla	185	Chile	160
Antigua and Barbuda	155	China	95
Argentina	125	Colombia	50
Armenia	140	Comoros	105
Aruba	140	Congo	135
Australia	135	Congo, Dem.Rep	145
Austria	130	Cook Islands	135
Azerbaijan	95	Costa Rica	125
Bahamas	165	Cote d'Ivoire	120
Bahrain	180	Croatia	155
Bangladesh	115	Cuba	100
Barbados	185	Curacao	120
Belarus	110	Cyprus	85
Belgium	170	Czech Republic	90
Belize	105	Denmark	150
Benin	115	Djibouti	135
Bermuda	190	Dominica	190
Bhutan	130	Dominican Rep	95
Bolivia	70	Ecuador	80
Bosnia & Herzgovina	75	Egypt	120
Botswana	85	El Salvador	95
Brazil	75	Equatorial Guinea	160
British Virgin Islands	160	Eritrea	65
Brunei	75	Estonia	115
Bulgaria	110	Eswatini (Lilangeni)	55
Bukina Faso	120	Ethiopia	135
Burundi	100	Fiji	135
Cambodia	120	Finland	135
Cameroon	110	France	155

**Acceptable Rates for Per Diem Allowances – 2025: G to O**

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Gabon	160	Lebanon	120
Gambia	95	Lesotho	70
Georgia	<b>100</b>	Liberia	100
Germany	150	Libya	110
Ghana	150	Lithuania	85
Gibraltar	75	Luxembourg	190
Greece	110	Macau	65
Grenada	120	Madagascar	120
Guam	105	Malawi	80
Guatemala	90	Malaysia	70
Guinea	140	Maldives	160
Guinea-Bissau	80	Mali	110
Guyana	175	Malta	<b>105</b>
Haiti	125	Marshall Islands	90
Honduras	85	Mauritania	85
Hong Kong	105	Mauritius	110
Hungary	105	Mexico	165
Iceland	115	Micronesia	90
India	110	Moldova, Rep of	80
Indonesia	145	Monaco	145
Iran	40	Mongolia	100
Iraq	125	Montenegro	75
Ireland	125	Montserrat	85
Israel	190	Morocco	115
Italy	140	Mozambique	<b>105</b>
Jamaica	115	Myanmar, Union of	85
Japan	170	Namibia	60
Jerusalem (Shekel)	175	Nauru	80
Jordan	100	Nepal	105
Kazakhstan	110	Netherlands	125
Kenya	130	New Caledonia	130
Kiribati	45	New Zealand	135
Korea, Democratic Rep of (North)	100	Nicaragua	70
Korea, Republic of (South)	155	Niger	95
Kuwait	170	Nigeria	90
Kyrgyzstan	85	Niue	130
Lao People's Democratic	<b>80</b>	Norway	135
Latvia	95	Oman	140

Acceptable Rates for Per Diem Allowances – 2025: P to Z

Country/ Region	Rate Per Day (\$\$)	Country/ Region	Rate Per Day (\$\$)
Pakistan	90	Sweden	160
Palau	115	Switzerland	170
Panama	90	Syrian Arab Rep	160
Papua New Guinea	120	Tajikistan	70
Paraguay	80	Taiwan	70
Peru	125	Tanzania	115
Philippines	100	Thailand	110
Poland	95	The Republic of North Macedonia	75
Portugal	120	Timor-Leste	70
Qatar	140	Togo	110
Romania	105	Tokelau Islands	35
Russian Federation	125	Tonga	85
Rwanda	120	Trinidad & Tobago	135
Saint Maarten	110	Tunisia	75
Samoa	90	Türkiye	85
Sao Tome & Principe	95	Turkmenistan	115
Saudi Arabia	150	Turks & Caicos Islands	150
Senegal	135	Tuvalu	75
Serbia	95	Uganda	140
Seychelles	145	Ukraine	110
Sierra Leone	120	United Arab Emirates	175
Singapore	160	United Kingdom	190
Slovakia	95	United States	160
Slovenia	110	Uruguay	90
Solomon Island	145	Uzbekistan	85
Somalia	80	Vanuatu	130
South Africa	65	Venezuela	85
South Sudan	40	Vietnam	70
Spain	150	Virgin Island (US)	180
Sri Lanka	70	West Bank & Gaza Strip	70
St Kitts & Nevis	150	Western Sahara	55
St Lucia	185	Yemen, Rep of	100
St Vincent-Grenadines	105	Zambia	140
Sudan	115	Zimbabwe	110
Suriname	80		

Note: The rates in bold indicate that there is no change from the previous year (i.e., 2024 rates).

## 2.5 Voluntary CPF Setup

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



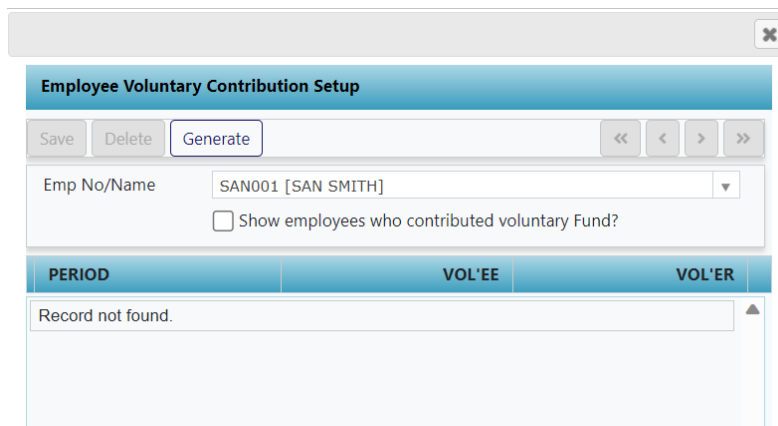
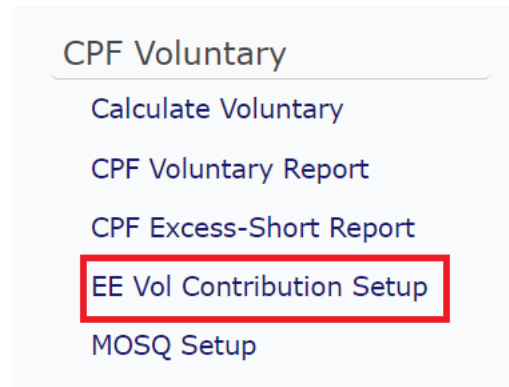
### IMPORTANT

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.



- 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**, system will automatically churn out voluntary contribution amount under **Vol' Er** and/or **Vol' Ee** column accordingly.

**Employee Voluntary Contribution Setup**

Save Delete **Generate**

Emp No/Name: 003 [COLIN KOH]

Show employees who contributed voluntary Fund?

PERIOD	VOL'EE	VOL'ER
202301	5.00	5.00
202302	5.00	5.00
202303	5.00	5.00
202304	5.00	5.00

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

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

CPF Voluntary

- Calculate Voluntary**
- CPF Voluntary Report
- CPF Excess-Short Report
- EE Vol Contribution Setup
- MOSQ Setup

**Recalculate CPF**

Main Department Cost Center

Employee From: ABC001 [ALVIN \ DAVID CHIN]

Employee To: BLANK [BLANK ADD]

Clear Voluntary Records?

Recalculate excess of the er CPF as Voluntary Amount?

Staff excluded from IR8A Submission Run

Print Date: 31/12/2025

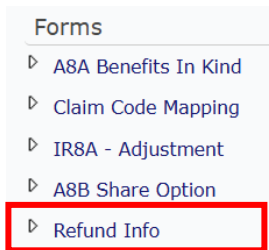
**Process** Total Employee: 21

# 2.6 Refund Info

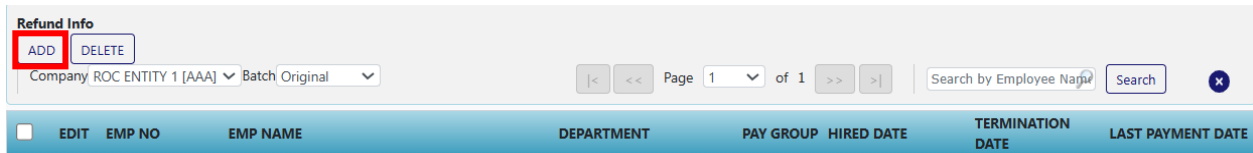
This section will guide you on how to indicate refund interest amount for employee. This entry will reflect the figure under Allowances in the IR8A form.

## A) Steps to modify IR8S

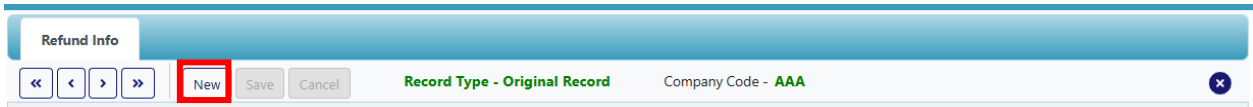
1. Go to **Income Tax → IRAS → Forms: Refund Info**.



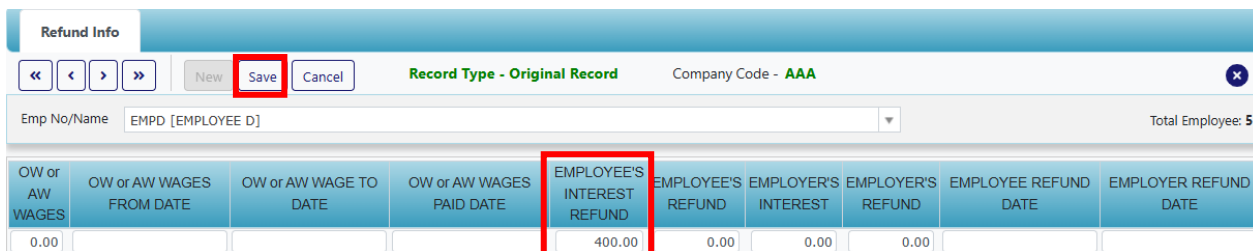
2. To create a record, click ADD and select the employee affected.



3. Click NEW to select the employee.



4. Select affected employee, enter amount under **“EMPLOYEE’S INTEREST REFUND”** and click SAVE.



Sample of the amount reflected under Allowances on IR8A form.

INCOME (See Explanatory Note 9 unless otherwise specified)	
a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	30,000.00
b) Bonus (non-contractual bonus paid in 2025 and/or contractual bonus)	NA
c) Director's fees approved at the company's AGM / EGM on	NA
d) Others:	
1. Allowances	400.00

**To manually adjust the excess or voluntary contribution in the IR8A Form:**

**TIMES SOFTWARE PTE LTD  
CPF Variance Report for Year 2025**

Print Date : 01/12/2025  
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
EMP003	HONG YI PING (CPF EXCESS)	S9787654.1	102,000.00	110,000.00	80,000.00	30,000.00	30,000.00	39,812.00	37,740.00	2,072.00	1,120.00	952.00

**Go to Income Tax → IRAS → Forms: A8A Benefits In Kind → IR8A Additional Record**

1. Select employee and click **“NEW”**.
2. Check on the **“Adjust Employee Voluntary Contribution?”** and **“Excess/Voluntary Contribution Employer?”** checkbox.
3. Enter the amount field and click on the **“Save”** button.

# 2.7 IR8A Form and Checking Report

This section enables the users to generate various reports for checking and submission purposes or print hardcopy for employees' references.

## A) Steps to generate IR8A Report

1. Go to **Income Tax** → **IRAS** → **PDF Report: IR8A**

PDF Report

- ▷ IR8A
- ▷ A8A-Benefits In Kind
- ▷ A8B - Share Option
- ▷ Pay History

**IR8A Form Print Dialog**

Main
Department
Cost Center

Sorted By: EMP NO ▼

Employee From: EMPA [EMPLOYEE A] ▼

Employee To: EMPG [EMPLOYEE WITH VOLUNTARY CONT] ▼

---

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 ▼

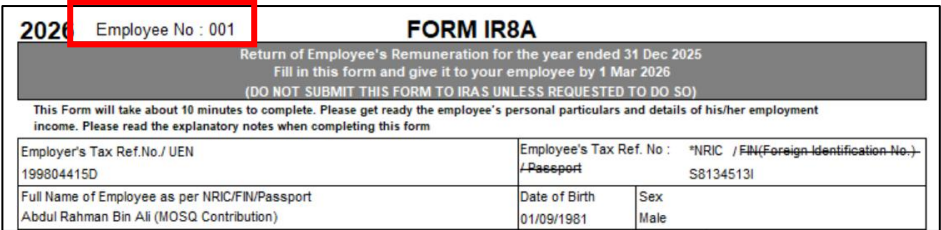
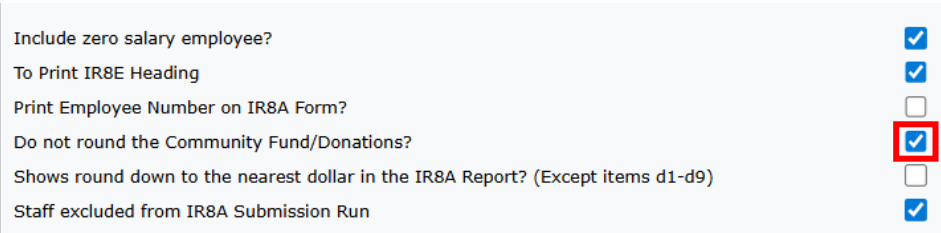
Print Date: 31/12/2025 31/12/2025

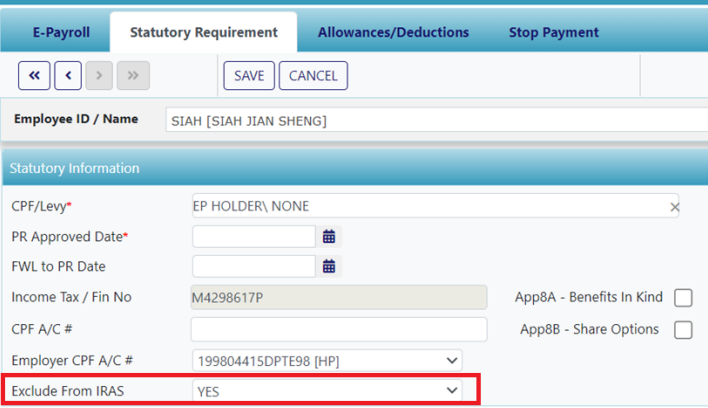
---

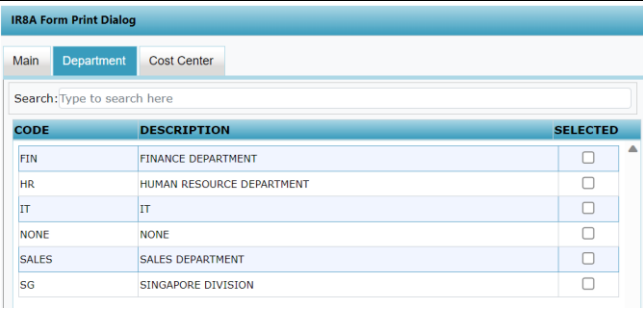
Total IR8A (original) Employee Count	0
Total IR8A (Adjustment Record as original**) Employee Count	0
Total IR8A (amendment) Employee Count	0
IR21 Employee Count	0

GENERATE PDF
E-IRAS
View API Status

Total Employee: 5

Field	Description
Sorted By	Allow user to sort IR8A forms by the following options.
Employee From/To	To filter a range of employee by the employee number.
Include zero salary employee	Include employee with zero income.
To print IR8E Heading	The form header will display FORM IR8E instead of FORM IR8A. Please note that if you are doing manual submission, this option must be <b>untick</b> .
Print Employee Number on IR8A Form?	To print the employee number on IR8A form. It will be displayed on the top left side corner of the form.  
Do not round the Community/Donations?	<p><b>The IR8A form does not allow you to input cents under:</b></p> <p>Income (items a to e)</p> <p>Deduction (Employee's compulsory contribution to CPF, Donations, Contributions for Mosque Building Fund and Life Insurance premiums)</p> <p>For <b>income fields, drop the cents</b>. For the items d1 to d9, drop the cents only after obtaining the total for items d1 to d9.</p> <p>For <b>deduction fields, round up to the next dollar</b>.</p> <p>E.g.1 Salary of \$31,220.98 is to be entered as \$31,220 (drop the cents).</p> <p>E.g.2 Deduction such as CPF contributions of \$5,566.22 is to be entered as \$5,567 (round up).</p> <p><b>Tick to tally with Payroll Records or Pay History:</b></p> 

<p>Shows round down to the nearest dollar in the IR8A Report?</p>	<p>Shows the round down to the nearest dollar in the IR8A Report?" enables user to round down the figures in the IR8A form.</p> <p><b>Tick to reflect as per IRAS submission:</b></p> <div style="border: 1px solid #ccc; padding: 5px;"> <p>Include zero salary employee? <input checked="" type="checkbox"/></p> <p>To Print IR8E Heading <input checked="" type="checkbox"/></p> <p>Print Employee Number on IR8A Form? <input type="checkbox"/></p> <p>Do not round the Community Fund/Donations? <input type="checkbox"/></p> <p>Shows round down to the nearest dollar in the IR8A Report? (Except items d1-d9) <input checked="" type="checkbox"/></p> <p>Staff excluded from IR8A Submission Run <input checked="" type="checkbox"/></p> </div>
<p>Staff excluded from IR8A submission run</p>	<p>Tick ✓ to exclude Staff with <b>Yes</b> indicator under Exclude from IRAS. IR8A form will not be generated.</p> 
<p>Name of CPF Fund</p>	<p>This enables user to choose the name of the Employee’s compulsory contribution fund. It is either <b>CPF</b> or <b>Designated Pension Provident Fund</b>.</p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> <p>Name of CPF Fund <input type="text" value="CENTRAL PROVIDENT FUND"/></p> </div> <p>Below is the screenshot of how it will appear in the IR8A form.</p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> <p><b>DEDUCTIONS</b></p> <p>EMPLOYEE'S COMPULSORY contribution to * CPF / Designated Pension/Provident Fund ( less amount refunded/ to be refunded) Name of Fund : CENTRAL PROVIDENT FUND</p> </div>
<p>Batch Indicator</p>	<p>Allows user to show <b>Original</b> figures, <b>Amendment</b> figures (if any), or the <b>Final</b> figures which is the combination of both the original and amendment.</p>
<p>Department and Cost Centre Tab</p>	<p>Filter employee based on department or cost centre.</p>

	
<p><b>Print Date</b></p>	<p>Date to reflect on IR8A Form.</p> <div style="border: 1px solid black; padding: 5px;"> <p><b>DECLARATION (See Explanatory Note 2)</b></p> <p>Name of Employer: TIMES SOFTWARE (S) PTE LTD          Address of Employer: 10 JALAN BESAR #14-01, SIM LIM TOWER Singapore (208787)          COBY KOH, CEO, 62951998 / HR@TIMESOFTSG.COM.SG          Name of authorised person making the declaration: Designation, Tel No./Email</p> <p style="text-align: right;">31/12/2025 Date</p> </div>

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 2025  
 Fill in this form and give it to your employee by 1 Mar 2026  
 (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 Reference. No.: *NRIC / FIN (Foreign Identification No.) /Passport	
Full Name of Employee as per NRIC / FIN / Passport	Date of Birth	Sex
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 2025 and/or contractual bonus) .....
- c) Director's fees (approved at the company's AGM/EGM on ..../..../..) .....
- d) Others:
  - 1. Allowances .....
  - 2. Gross Commission .....
  - 3. Lump sum payment: Gratuity/ Notice Pay/ Ex-gratia payment .....
  - Compensation for loss of office \$ ..... .....
  - [See Explanatory Notes 9d (3)]
  - 4. Pension/Retirement benefits accrued from 1993 (Other than CPF Benefits) .....
  - Name of Designated Pension or Provident Fund for which employee made compulsory contribution: .....
  - 5. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore [See Explanatory Notes 9d (5)] .....
  - 6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): [See Explanatory Notes 9d (6)] .....
  - 7 i. Gains or profits under S10(1)(b), including gains and profits from share options: .....
  - ii. Gains or profits under S10(1)(g), including gains and profits from share options (amount to be declared under "Other Income" in tax return, i.e. Form B1/B/M by employee): [See Explanatory Notes d)7. To complete the Appendix 8B only if there are gains and profits from share options] .....
  - 8. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A] .....

TOTAL of items d1 to d8 (excluding 7ii)

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)	
EMPLOYEES COMPULSORY contribution to *CPF/Designated Pension or Provident Fund (less amount refunded/to be refunded) Name of Fund: .....	.....
<small>(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 CPF Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small>	
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. \* Delete where applicable

## Steps to generate IR8A Checking Report

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

- Click **GENERATE EXCEL** to generate IR8A Checking Report in excel format.
- Below is the sample :

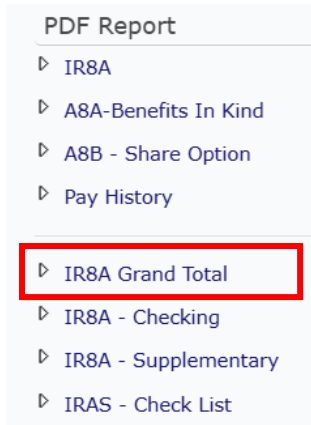
IR8A Checking Report									
TIMES SOFTWARE (S) PTE LTD 0									
TYPE	EMPLOYEE	EMPLOYEE NAME	COMPANY CODE	NRIC/ FIN	INCOME TAX A/C	IPR APPROVE DA	EMPLOYMENT PASS	CPF A/C No	PASSPORT No
c	001	Abdul Rahman Bin Ali (MOSQ	TSPLIRAS	S8134513I	S8134513I			S8134513.9	
c	002	John Andrew Smith (10K Incom	TSPLIRAS	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	

## 2.8 Grand 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.

A screenshot of a software dialog box titled 'Grand Total IR8A Checking Report Print Dialog'. It has tabs for 'Main', 'Department', and 'Cost Center'. The 'Main' tab is active. It contains the following fields and options:

- Employee From: ABC002 [ANG MIKOI]
- Employee To: ABC014 [WAN EVELYNN]
- Include zero salary employee?
- 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
- Batch Indicator: ORIGINAL
- Print Date: 31/12/2025
- Buttons: GENERATE PDF
- Total Employee: 23

3. Below is the sample report.

<b>GRAND TOTAL FOR THE COMPANY - TSPL</b>	
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
Director's Fee	0.00
<b>OTHERS</b> 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
<b>GRAND TOTAL OF OTHERS</b>	<b>1,561.90</b>
<b>DEDUCTION:-</b>	
Actual Employee CPF	9,761.00
Voluntary Employee CPF	0.00
	<hr/>
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
	<hr/> <hr/>

## How to tally Grand total IR8A with Pay History:

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.

The screenshot shows the 'PAY HISTORY REPORT' configuration screen. Key elements are highlighted with red boxes and numbered:

- 1:** 'Pay History' selected in the left-hand menu.
- 2:** 'Export Excel' selected under 'Generate Report Type'.
- 3:** 'Full Month' selected under 'Pay Cycle'.
- 4:** 'Whole Company' selected under 'Print By'.
- 5:** 'Exclude IR21?' checked under 'Other Option'.
- 6:** 'Generate Report' button at the bottom left.

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

The screenshot shows the 'Grand Total IR8A Checking Report Print Dialog' with the following settings:

- Employee From: EMP001 [DAVID TAN (DEMO)]
- Employee To: EMP013 [TEST GRACE 013]
- Include zero salary employee?
- Do not round the Community Fund/Donations?**  (This line is highlighted with a red box)
- Shows round down to the nearest dollar in the IR8A Report? (Except items d1-d9)
- Staff excluded from IR8A Submission Run
- Batch Indicator: ORIGINAL
- Print Date: 02/12/2025
- GENERATE PDF button
- Total Employee: 10

The following is a sample of the IR8A Checking Report:

GRAND TOTAL FOR TIMES SOFTWARE (S) PTE LTD		
Gross Salary, Fees, Leave pay etc.	:	510,800.00
Bonus (non-contractual bonus paid in 2024 and/or contractual bonus)	:	162,200.00
Previous Year's Bonus declared on	:	0.00
Previous Year's Employee's CPF Contribution	:	0.00
Director's Fees	:	0.00

The amount under Gross Salary, Fees, Leave Pay etc. comprised item from Tax Line 1 is \$510800.

**Add up item from the pay history:**

**508,400 +2400 = \$510,800**

	CPF TAX	TOTAL
Basic Salary	O 1	508,400.00
VARIABLE BONUS	A 2	162,200.00
CHINESE DEV'T ASST. FUND N	0	-128.00
MOSQUE MENDAKI BLDG FUI N	0	-91.00
OT ALLOWANCE	O 1	2,400.00
Gross Wages	:	673,000.00
CPF Wages	:	554,200.00
Employee CPF	:	-97,680.00
Nett Pay	:	575,101.00

# 2.9 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** → **Forms** → **IR8A-Adjustment**



### Original IR8A Adjustment

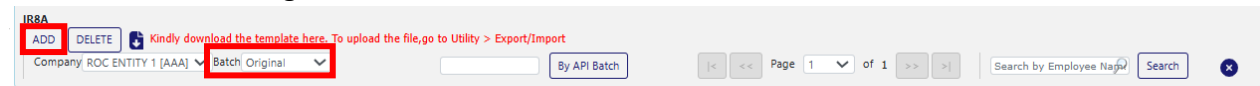
Most used for

- a. Pay correction
- b. Declare taxable income which was paid outside of local payroll

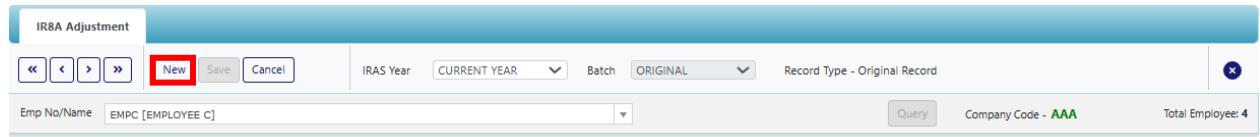
Amount inserted will overwrite the existing amount.

### Amendment Procedure for Original Record:

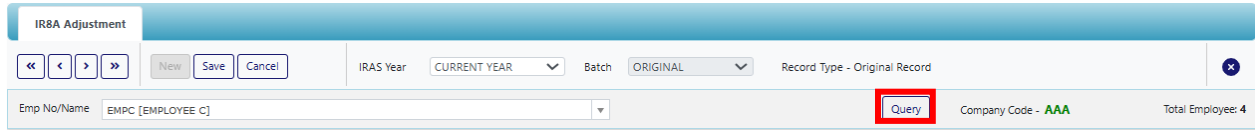
1. Ensure Batch: Original and click ADD to create a record.



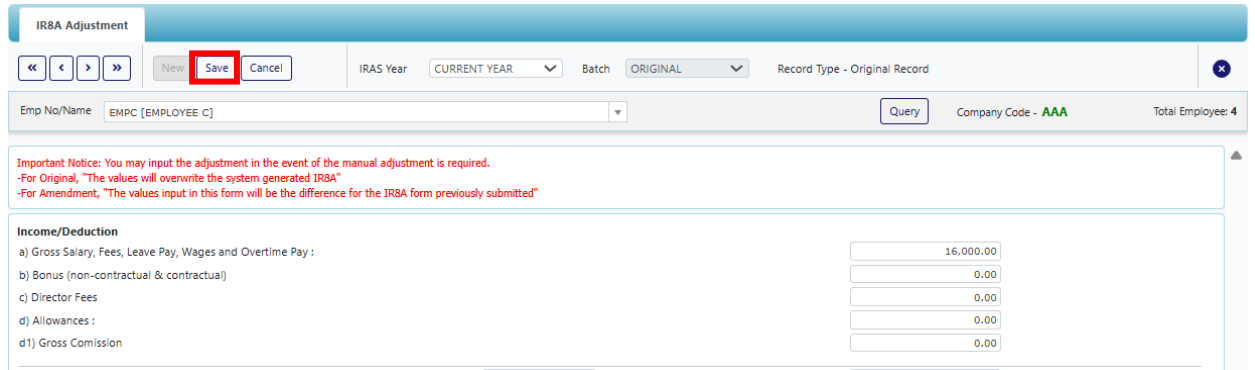
2. Select the affected employee and click NEW.



3. Click on QUERY to button and you will be able to add on to current figures.



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



**Re-Submission methods:**

<b>Amendment submission</b>	<b>Revision submission</b>
<ul style="list-style-type: none"> <li>- Amendment to <b>submit the differences</b> in amount to rectify the discrepancies to the submitted records.</li> <li>- Submit positive values to add-on the values to the submitted records.</li> <li>- Submit negative values to negate the values to the submitted records.</li> <li>- Leave all other numeric fields which were not affected by the error as blank.</li> </ul>	<ul style="list-style-type: none"> <li>- Revision submission to <b>overwrite</b> any previously submitted employment income information.</li> <li>- Submit the <b>full and correct</b> values for <b>all</b> relevant fields, as this method <b>overwrites</b> the previous record.</li> <li>- Cannot be negative values.</li> </ul>

**Scenario 1: Under/Over declaring particular item for an employee**

Actual Salary = \$28,000  
 Original Submission = \$24,000  
 Amended record should show as "\$4,000"

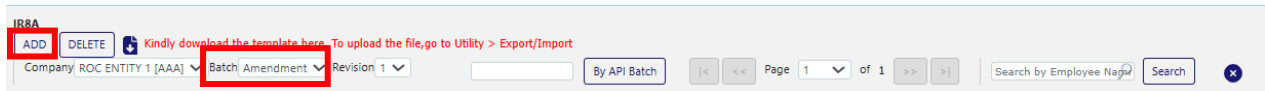
Declare only the **difference amount** as it will **append onto the original IR8A** submitted.

Perform **Amendment submission** for affected employee.

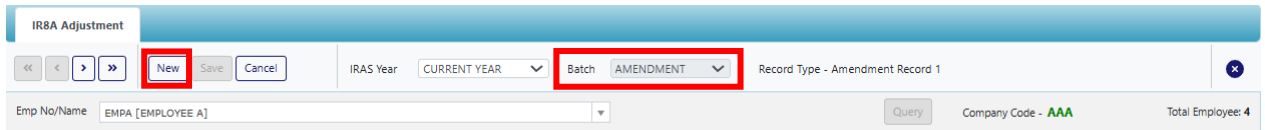
**Procedure for Amendment Submission:**

<p><b>Example 1:</b></p> <p>Actual Salary = \$28,000              Original Submission = \$24,000              Amendment should be "\$4,000"</p>	<p><b>Example 2:</b></p> <p>Actual Bonus = \$3,000              Original Submission = \$5,000              Amendment should be "-\$2,000"</p>
---	---

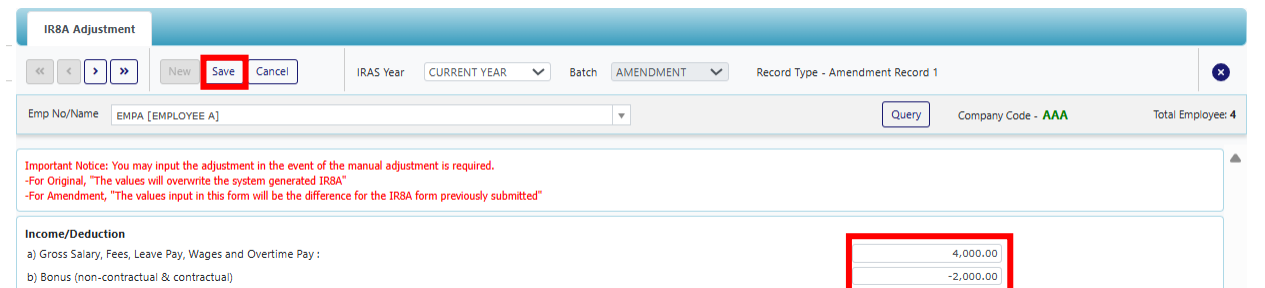
1. To amend, select Batch: Amendment and Click ADD



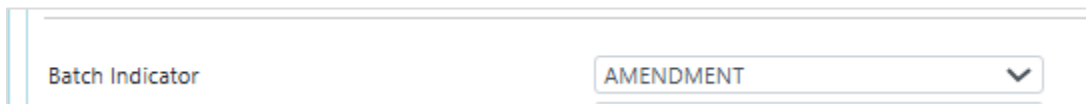
2. Select the employee to amend and click NEW to do amendment.



3. Indicate the amount and click SAVE when done.



4. You may use IR8A report to check your amendment record and ensure the **batch indicator** is selected to AMENDMENT shown below.



**Scenario 2: Submitted wrong NRIC/FIN number**

You have submitted the employee's ID record with a wrong NRIC S2345678Z. The correct ID number should be FIN F2345678A.

You must submit 2 records to correct both the incorrect and correct ID.

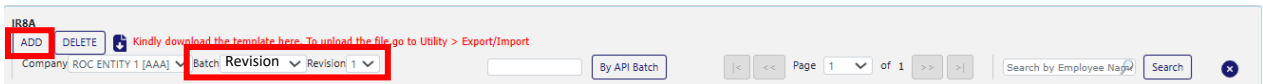
1. Perform a **Revision Submission** for Incorrect ID S2345678Z: Submit a **revised record** for Incorrect ID S2345678Z, with **all fields set to zero** to remove the earlier record.
2. Submit an **original record** with the Correct ID (F2345678A) with the **correct income details** using the correct NRIC/FIN number.

For wrong submission of an invalid FIN number, IRAS will cancel the record at their end. User will require to use the **Cancellation of IRAS API Submission** (Chapter 2.10 E-Submission (Section C) and submit **original record** for the employee with the corrected FIN number.

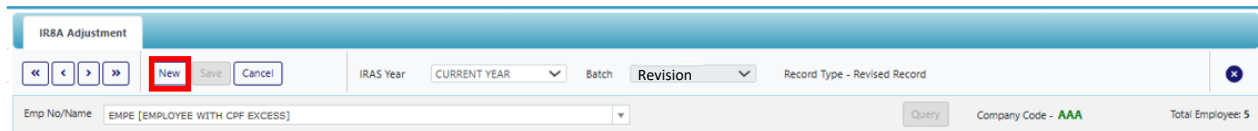
**Procedures for Revision Submission:**

\*\*During a revision submission, if the affected employee has Shares Option or Benefit in Kind, user is required to create the Shares Option Revision and Benefit in Kind Revision records.

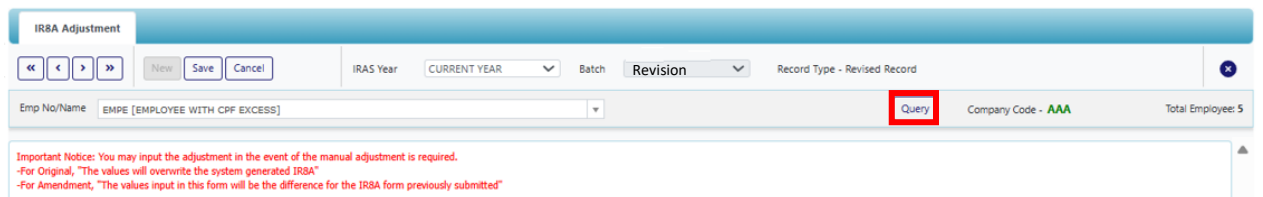
1. Select Batch: Revision and Click ADD.



2. Select the affected employee and click NEW.



3. Click on QUERY to button and you will be able to add on to current figures.



4. Click SAVE after making the changes.

**Scenario 3: Submitted multiple wrong records for the same employee.**

If you submitted more than one incorrect record for the same employee, we recommend using the revision submission method. This allows you to submit the actual income and deduction amounts in a single record, replacing all previous entries.

Example

You submitted three sets of records for the same employee using the amendment submission method:

	Amounts submitted in 1st submission (A)	Amounts submitted in 2nd submission (B)	Amounts submitted in 3rd submission (C)	Total of all 3 submissions (A) + (B) + (C) = (D)	Actual income (E)
<b>Salary</b>	\$12,000	-\$5,000	\$2,000	\$9,000	\$12,000
<b>Bonus</b>	0	\$2,000	\$1,000	\$3,000	\$2,000

Refer to the table below to correct the records based on your selected submission method:

Method	What to submit
<b>Revision submission (recommended)</b>	Submit a <b>revised record</b> with the <b>full and correct values</b> for all relevant fields. <ul style="list-style-type: none"> <li>• <b>Salary</b> = 12,000</li> <li>• <b>Bonus</b> = 2,000</li> </ul>
<b>Amendment submission (E) - (D)</b>	Submit an <b>amendment record</b> showing <b>only the difference</b> between what was previously submitted and the actual income. <ul style="list-style-type: none"> <li>• <b>Salary</b> = 3,000</li> <li>• <b>Bonus</b> = -1,000 (include a negative sign)</li> </ul> Leave all other numeric fields blank if not affected.

## 2.10E-Submission

This section will guide you how to setup the parameters and generate the Auto-Inclusion Scheme text files required for E-Submission.

Submission Type	Submission Medium	Remark
<b>Crimson Logic Method</b>	Submit via Crimson Logic website	This is an electronic application developed by Crimson Logic Pte Ltd and subscription is required.
<b>IRAS API Service</b>	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.  <b>-AIS-API 2.0</b>
<b>CPF Data Link-Up Service</b>	<b>Do not use it if you are using IRAS API Service.</b>  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 MOM to pre-fill the details in 'Submit Employment Income Records' at myTax Portal.  You may receive an email to register for this service, <b>please ignore that email.</b>



### FREQUENTLY ASKED QUESTION

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

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

## A) Crimson Logic Method

1. Go to **Income Tax** → **IRAS** → **Text File Submission: Crimson Logic**

PAT File Submission

▶ **Crimson Logic**

**IRAS Generator - Crimson Logic Format**

File Name & File Type			
SELECT	FILE TYPE	FILE NAME	TOTAL
<input checked="" type="checkbox"/>	IR8A	HP_CS_IR8A_202311251544.txt	0
<input checked="" type="checkbox"/>	IR8S	HP_CS_IR8S_202311251544.txt	0
<input checked="" type="checkbox"/>	Appendix 8A	HP_CS_App8A_202311251544.txt	0
<input checked="" type="checkbox"/>	Appendix 8B	HP_CS_APP8B_202311251544.txt	0
<input type="checkbox"/>	IR8A Supplement	HP_CS_IR8ASUP_202311251544.txt	0

**Generate Option**

Prompt Zero Salary Employee?  Staff excluded from IR8A Submission Run

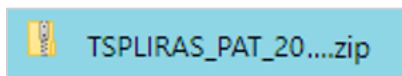
---

Batch Indicator: ORIGINAL ▼

Name of CPF Fund: CPF ▼

Generate File

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.

```

TWD_CS_IR8A_201710220117.txt - Notepad
File Edit Format View Help
UNB
                                IR8A
UNH                IREERN011
BGM  938
RFF  AWJ0
RFF  AWK6
RFF  AWL08
    
```

## B) IRAS API 2.0 SUBMISSION (NEW)

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

### Activate API Submission

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

**Load Users By Profile**

Profile

**User Setting**

User Id \*   Is Lock?

User Name \*

Role \*

Create a Password \*

Confirm Password \*

Reset Password

Acc Deactivation Date

**Password Setting**

Renew Password every \*  Month

Effective Date \*

Expiry Date \*

Last Changed

Access Date

**Access Setting**

Employee No

Hide Wages

Query Access

**2FA**

Mobile Number +

Email

**Employee Access Setting**

Restrict User's Record

Lock Modify Salary?

Disabled Update Salary in Career

Enable data entry in Modify Pay Record with Hidden Wages

Enable change career record with Hidden Wages

Allow IRAS API submission?

2. Logout and login to access API option via **Income Tax → IRAS → API Submission: IRAS API 2.0 Submission**

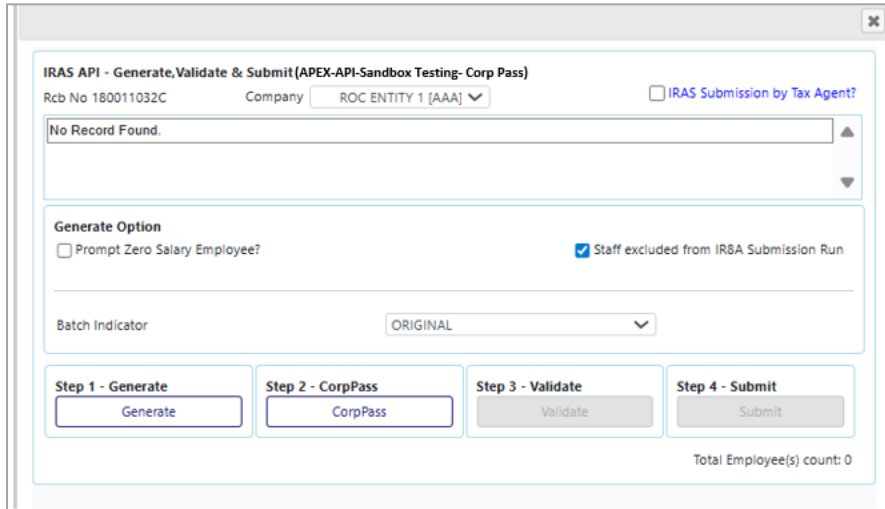
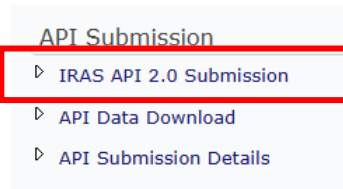
**IMPORTANT**

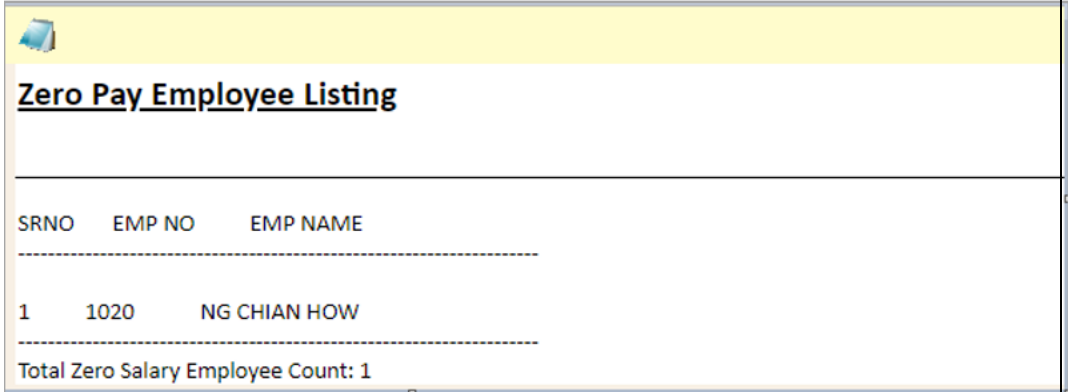

API submission is only available for submission from 6<sup>th</sup> January 2026 onwards

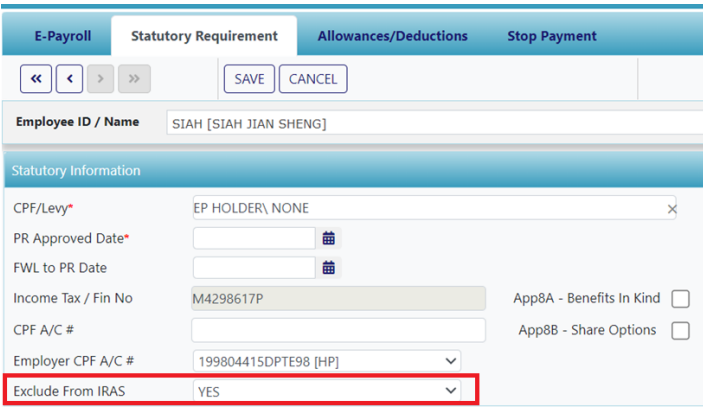
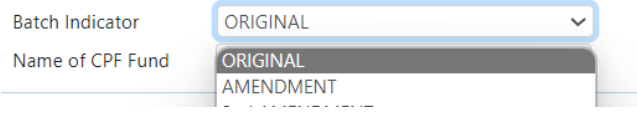
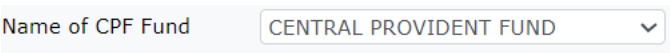
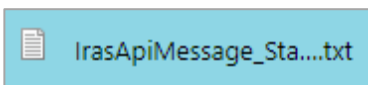
<b>Database</b>	<ul style="list-style-type: none"> <li>• Client environment database db driver must be version 10 or above</li> <li>• Data dictionary</li> </ul>
<b>Windows environment:</b>	<p>The API endpoint has to be triggered from a Server-to-Server connection. Transport Layer Security (TLS) and IP Whitelisting will be used to secure end-to-end communications between the server invoking the API and APEX.</p> <p>Your server, software or application must be able to:</p> <ol style="list-style-type: none"> <li>1. Support the following protocols: HTTP/2, TLS 1.2/1.3, and</li> <li>2. Trigger HTTP/GET and HTTP/POST requests.</li> </ol> <p>Do take note of the supported TLS cipher suite as listed:</p> <ul style="list-style-type: none"> <li>• ECDHE-RSA-AES256-GCM-SHA384</li> <li>• ECDHE-RSA-AES128-GCM-SHA256</li> </ul>
<b>Computer</b>	<ul style="list-style-type: none"> <li>• Connected to Internet</li> <li>• Macbook / IOS not supported</li> </ul>

## IRAS API 2.0 Submission

1. Click on IRAS API 2.0 Submission



Item	Explanation
<b>Company</b>	Select the company for API submission.
<b>IRAS Submission by Tax Agent</b>	Only applicable for outsourcing company who are submitting on behalf of their clients.
<b>Prompt Zero Salary Employee?</b>	<p>A pop-up window shows employee(s) who do not have any pay transaction throughout the year.</p>  <p>You may click on  to download in text file.</p>

<p><b>Staff Excludes From IR8A Submission Run</b></p>	<p>IR8A form will not be generated for employees with “Yes” indicator under Exclude from IRAS.</p> 
<p><b>Batch Indicator</b></p>	<p>For initial submission to IRAS select <b>Original</b> under Batch Indicator. Subsequent submission to IRAS for adjustment select <b>Amendment</b> under batch indicator.</p> 
<p><b>Name of CPF</b></p>	<p>Indicate <b>CPF</b> under Name of CPF Fund.</p> 
<p><b>View Validation Message from IRAS API.</b></p>	<p>Download error log details of validation.</p> 

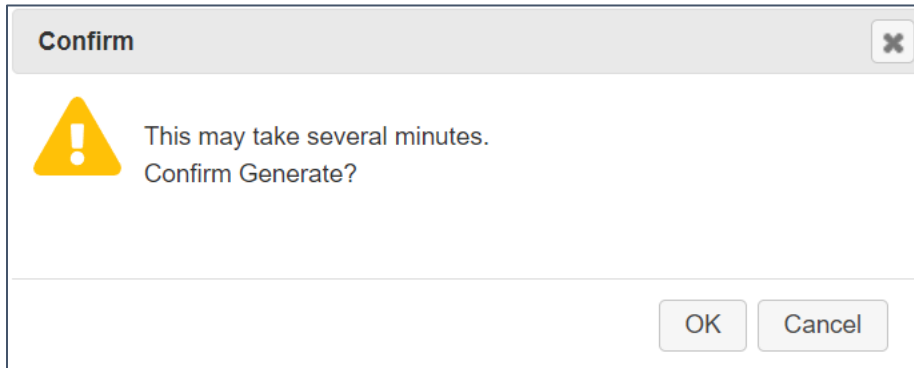
## API 2.0 Submission Procedures

### Step 1 Generate

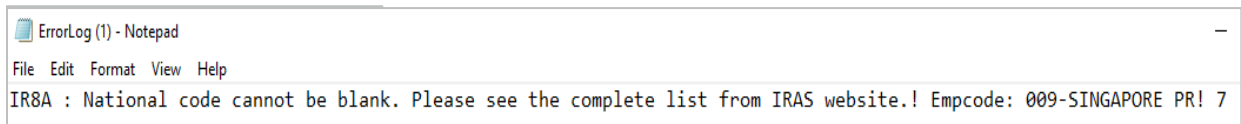
1. Click on “**Generate**”, system will generate the details.

<p><b>Step 1 - Generate</b></p> <p>Generate</p>	<p><b>Step 2 - CorpPass</b></p> <p>CorpPass</p>	<p><b>Step 3 - Validate</b></p> <p>Validate</p>	<p><b>Step 4 - Submit</b></p> <p>Submit</p>
---	---	---	---

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



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



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



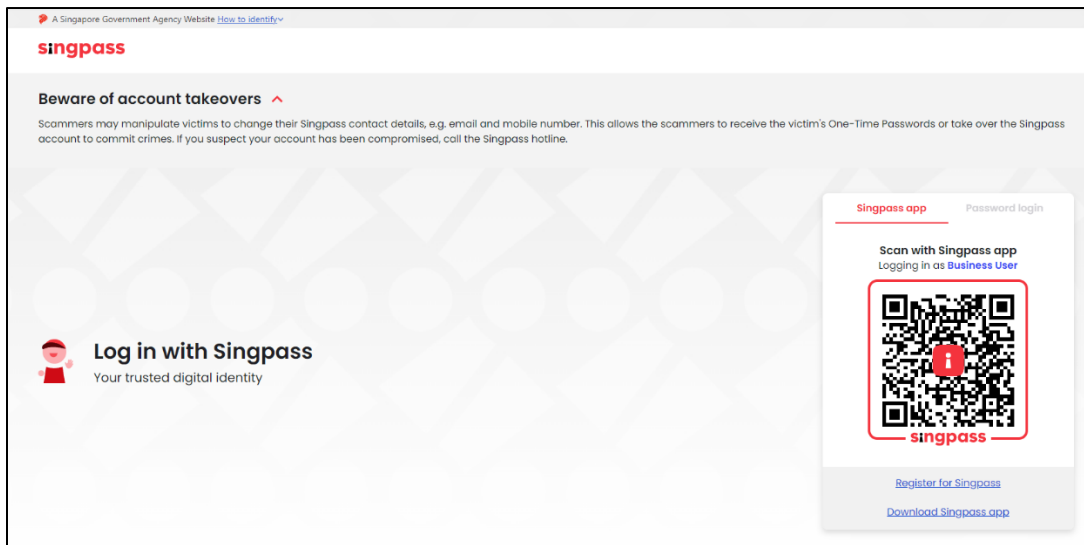
## Step 2- CorpPass

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.

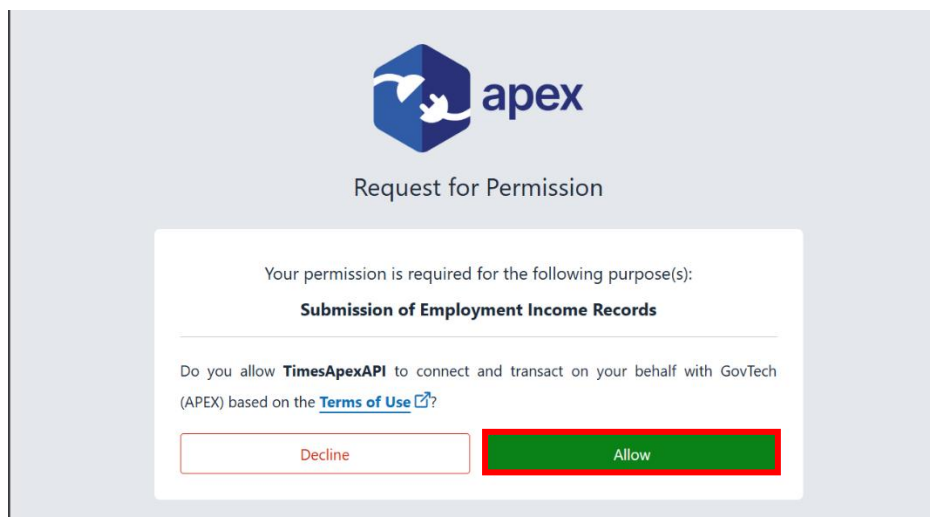
Click “CORPPASS” button to continue.



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

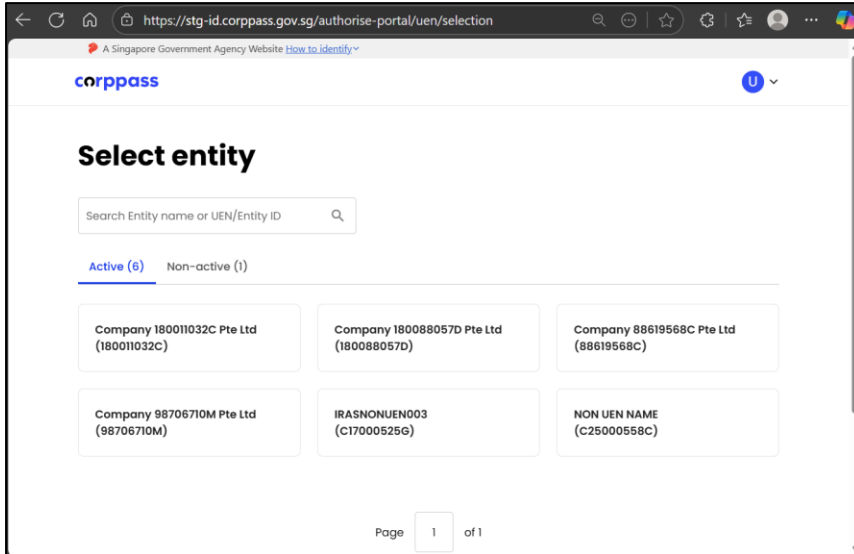


Upon successful login, there will be a confirmation window to request for authorization. Click “Allow” button to continue.

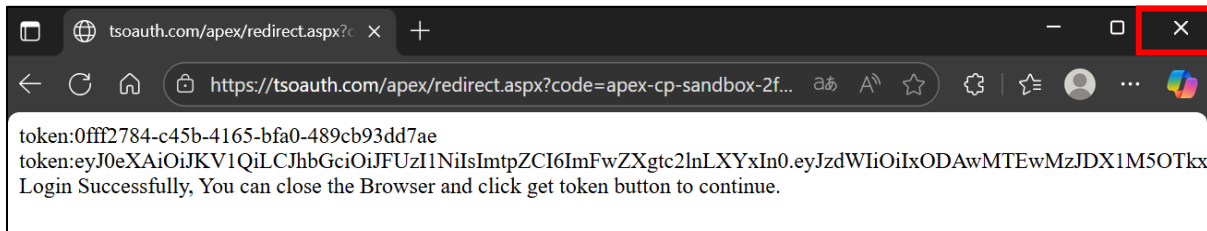


**IMPORTANT NOTE!!!**

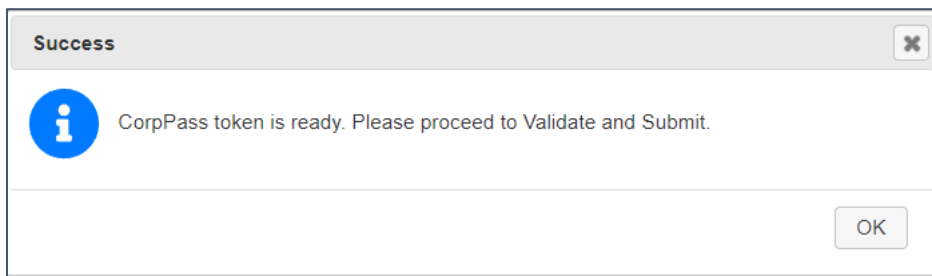
Client using multi-company version or submitting on behalf -  
Select the specific UEN number to proceed with submission.



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.

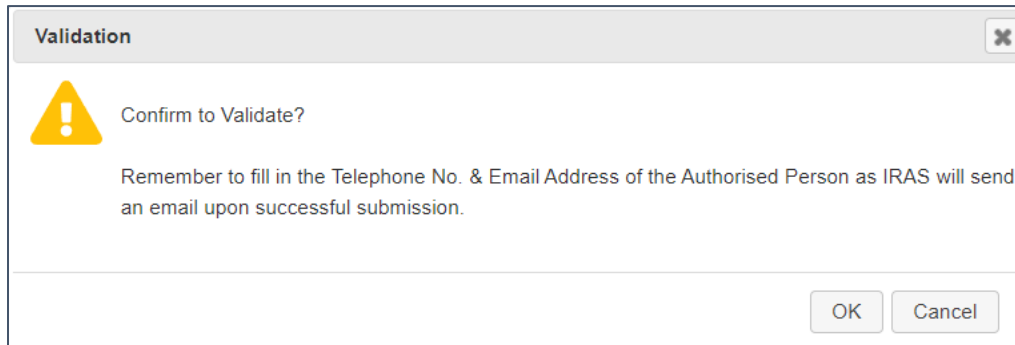


### Step 3- Validate

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

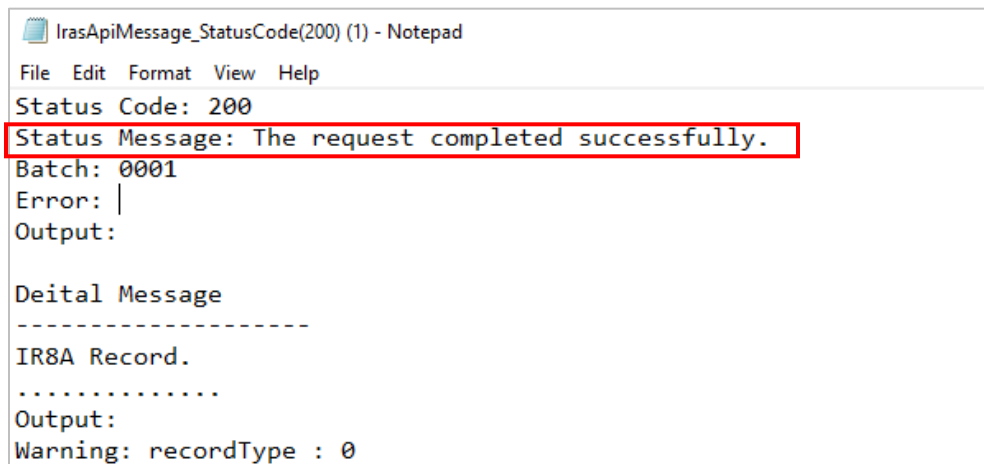
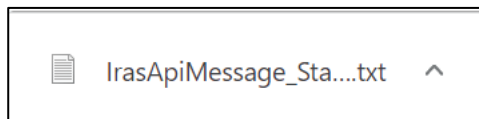


2. A confirmation window will pop up and remind you to fill in telephone number and email address of Authorized person. To amend go to IRAS Settings. Click “**OK**” to proceed.



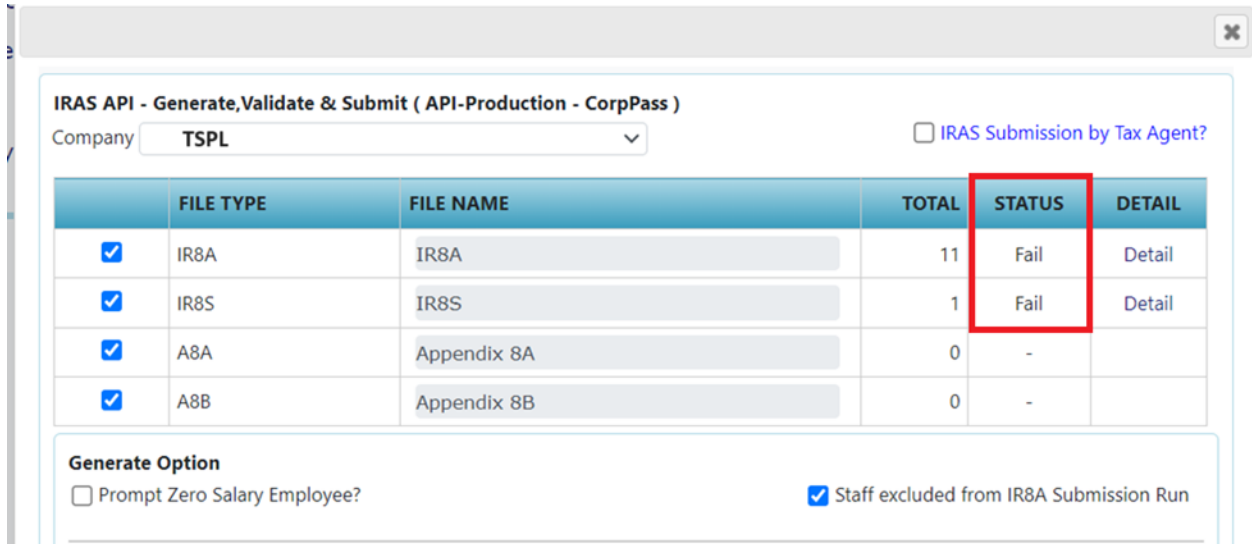
#### a. Validate - Success

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

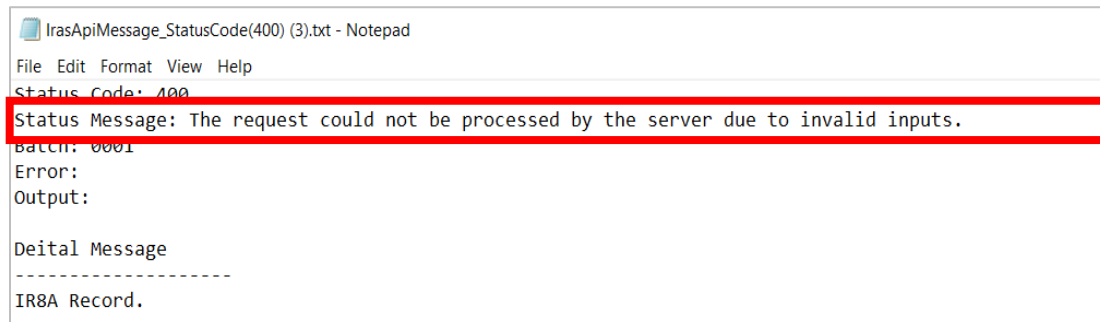


**b. Validate - Fail**

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](mailto: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.

**IRAS API - Generate, Validate & Submit ( API-Sandbox Testing - CorpPass )**

Company: TSPL  IRAS Submission by Tax Agent?

	FILE TYPE	FILE NAME	TOTAL	STATUS	DETAIL
<input checked="" type="checkbox"/>	IR8A	IR8A	10	Pass	Detail
<input checked="" type="checkbox"/>	IR8S	IR8S	1	Pass	Detail
<input checked="" type="checkbox"/>	A8A	Appendix 8A	0	-	
<input checked="" type="checkbox"/>	A8B	Appendix 8B	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**

Generate

**Step 2 - CorpPass**

CorpPass

**Step 3 - Validate**

Validate

**Step 4 - Submit**

Submit

Here is a sample of the summary submission details:

Organisation Name	TIMES SOFTWARE (S-DEMO)		
Organisation ID	180011032C		
Form Type	IR8A	Batch Indicator	0
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

Excel Report

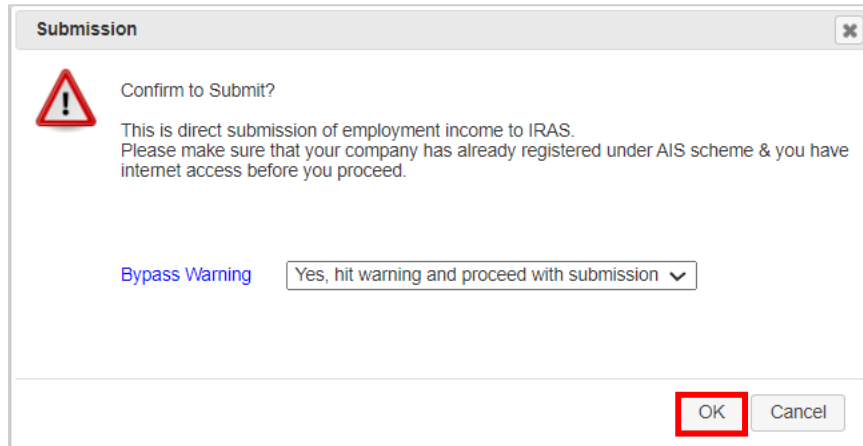
D Type	Emp No	Employee Name	Hired	Resignation	Salary	Bonus	Director's Fee	Others	CPF	Donation	MBF	IR8S	A8A	A8B
1	NRIC	002	BEN LIM	01/01/2000	28/02/2023	6,800	0	0	17,526	0	3	0	Y	N
2	NRIC	003	COLIN KOH	01/01/2000		17,300	2,200	0	3,201	4,324	9	0	Y	N
3	NRIC	004	DAVID GAN	01/01/2000		18,000	2,250	0	2,120	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	SEFINA 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.

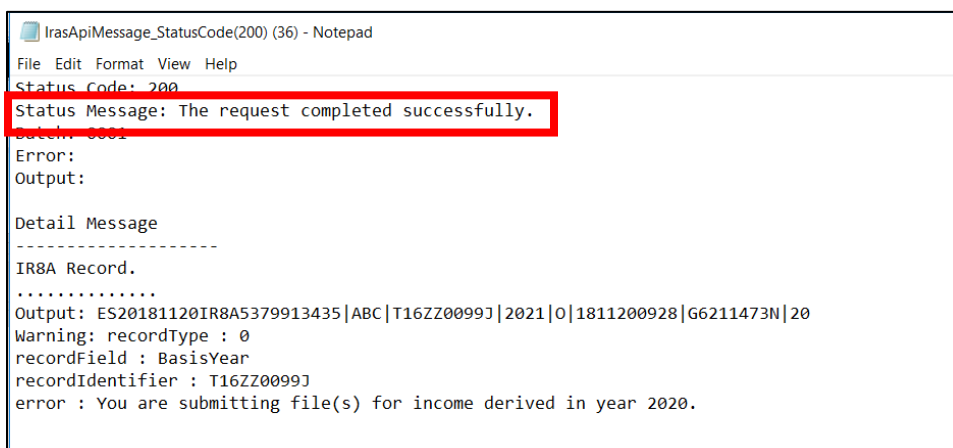
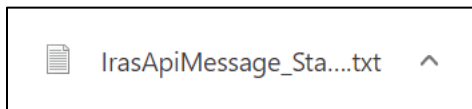


2. You will be prompted to Confirm the Submission. Bypass Warning is default to “Yes, hit warning and proceed with submission”. To submit click “OK”.




## 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**.

API Submission

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

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

Summary By Submitted Records

Organisation ID / Name 180011032C ABC

INCOME		DEDUCTION	
Salary	\$ 61,118	CPF Fund	\$ 20,470
Bonus	\$ 90,665		
Director's Fee	\$ 0		
Others	\$ 269,586	Donation	\$ 26
Share options for S10 (1) (g)	\$ 0	MBF	\$ 0



Submitted Data Details

SUBMITTED DETAIL | Page 1 of 1 | Search by Employee number:  SEARCH

SUMMARY REPORT (ALL)

NO	EMP NO	EMPLOYEE NAME	HIRED DATE	TERMINATION	SALARY	BONUS	DIRECTOR	OTHERS	CPF	DONATION	MBS	PROFIT	IRBS	ABA	IRBB
1	N	ABC001	Alvin Chin	01-12-2019	61118.00	90665.00	0.00	269586.00	20470.00	26.00	0.00	0.00	Y	Y	Y

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

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

Summary By Submitted Records

Organisation ID / Name 180011032C ABC

INCOME		DEDUCTION	
Salary	\$ 61,118	CPF Fund	\$ 20,470
Bonus	\$ 90,665		
Director's Fee	\$ 0		
Others	\$ 269,586	Donation	\$ 26
Share options for S10 (1) (g)	\$ 0	MBF	\$ 0

Submitted Data Details

**SUBMITTED DETAIL** | Page 1 of 1 | Search by Employee number:  SEARCH

SUMMARY REPORT (ALL)

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	<b>IR8A Summary Report for Year 2022</b>				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	<b>ID Type</b>	<b>Employee ID</b>	<b>Employee Name</b>	<b>Hired Date</b>	<b>Resignation</b>	<b>Salary</b>	<b>Bonus</b>	<b>Director's</b>	<b>Other</b>	<b>CPF/Desig</b>
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		

### C) 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	IRBA	SUPPORT	22/11/2022 3:04:19 PM	1
	1153	Original	0001	ABC	200	IRBA	SUPPORT	22/11/2022 3:07:05 PM	19

Cancellation of IRAS API

**CANCEL** Page 1 of 1 Search by Employee number: Search

API Summary Data

ACTIVE	EMP NO	EMPLOYEE NAME	HIRED DATE	TERMINATION	SALARY	BONUS	DIRECTOR	OTHERS	CPF	DONATION	MBS	PROFIT	IRBS	ABA	IRBB
<input checked="" type="checkbox"/>	ABC002	Ang Mikol	21-08-2017		14099.00	0.00	0.00	1134.00	2819.00	6.00	0.00	0.00		Y	Y
<input type="checkbox"/>	ABC003	Ang Winjie	05-01-2017		72599.00	90655.00	0.00	480.00	20098.00	25.00	0.00	0.00	Y	Y	N
<input type="checkbox"/>	ABC004	Lum Sian	01-09-2015		108309.00	90655.00	0.00	240.00	20398.00	36.00	0.00	0.00		Y	N
<input type="checkbox"/>	ABC005	Sia Kuan	27-02-2017		44539.00	90655.00	0.00	246.00	14275.00	20.00	0.00	0.00		Y	N

3. Click on Proceed button to continue.

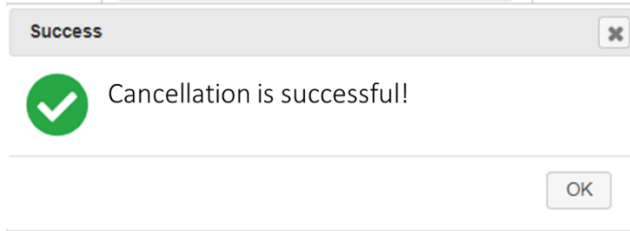
Confirmation Dialog?

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



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

## 2.11 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**

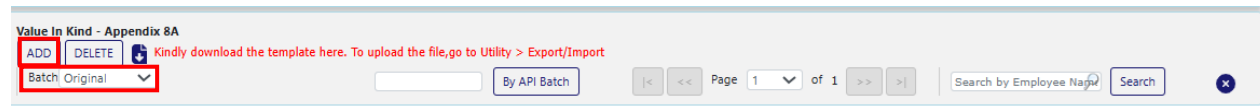
If an employee seeks reimbursement for an item that has been granted concession or exempt from tax, the reimbursement is not taxable. Reimbursement for an item that has not been granted concession or exempt from tax is taxable. For example, reimbursement to an employee for expenses incurred for medical 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

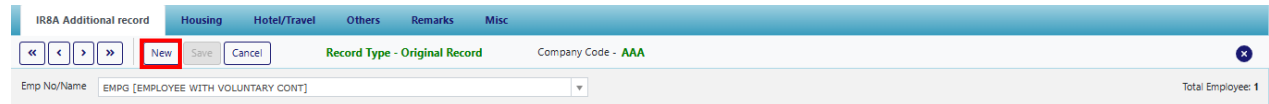
1. Go to **Income Tax** → **IRAS** → **Forms: A8A-Benefit in Kind** and you will see screen below.



2. To create a record, ensure Batch is **"Original"**, then click on **"ADD"** button.



3. Select the employee you wish to make entry and click **"NEW"**.



4. There are a total of 6 tabs in this page, the follow is the screenshot and highlights extracted from YA2026 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  Bonus Declaration Date  📅

Retirement benefits including gratuities/pension/commutation of pension/lump sum payment .etc from Pension/Provident fund:

Amount accrued from 1993

Contribution made by employer to any Pension/Provident Fund constituted outside Singapore

Pension/Provident Fund:

Are contributions Mandatory?  Were contributions charged/deductions by a Singapore Permanent Establishment?

Item	Description
Director's fees approved at the company's AGM	<p>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.</p> <p>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;</p> <p>By default, it is dated to <b>31<sup>st</sup> Dec 2025</b>.</p>
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 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	<p>Any contribution made by employer to any Pension/Provident Fund outside Singapore is taxable.</p> <p>Declare the amount and name of the fund.</p>
Are contributions Mandatory?	<p>If contribution made above by employer to any Pension/Provident Fund constituted outside Singapore is/are mandatory, tick on the option.</p> <p>Default grey tick is unticked.</p>

**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 Employee Voluntary Contribution?

Adjust CPF Excess/ Voluntary in IR8A form?

Whether Voluntary CPF contribution are obligatory by contract of employment?

Item	Description
Adjust Excess/Voluntary in IR8A Form?	<p><b>To manually adjust the excess or voluntary contribution in the IR8A Form:</b></p> <p>Check on the <b>“Adjust Excess/Voluntary Contribution Employer?”</b> checkbox.</p> <p>Enter the amount that will override the computed amount in <b>“Adjusted Employer’s Contribution”</b> field.</p> <p>Click on the <b>“Save”</b> button.</p> <p><b>To remove excess or voluntary amount indicate 0:</b></p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <input checked="" type="checkbox"/> Adjust CPF Excess/ Voluntary in IR8A form? <span style="float: right;">Adjusted Employer's Contribution <input type="text" value="0"/></span> </div> <p>5. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore [See Explanatory Notes 9d (5)]</p> <p>6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): [See Explanatory Notes 9d (6)]</p> <p>7 i Gains or profits under S10(1)(b), including gains and profits from share options: ii. Gains or profits under S10(1)(g), including gains and profits from share options (amount to be declared under "Other Income" in tax return, i.e. Form B1/B/M by employee): [See Explanatory Notes d]7. To complete the Appendix 8B only if there are gains and profits from share options</p> <p>8. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A]</p>

Approval obtained from IRAS for Compensation/Retrenchment benefits	<input type="checkbox"/>
Employee's Income Tax Borne by Employer?	<input type="checkbox"/>
Gains from exercise of stock option?	<input type="checkbox"/>

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?	<p>If employee's income tax is borne by employer, select from <b>"Tax fully borne by employer"</b> or <b>"Tax partially borne by Employer"</b> or <b>"A fixed amount of income Tax borne by Employee"</b>.</p> <p>If <b>"Tax partially borne by Employer"</b> or <b>"A fixed amount of income Tax borne by Employee"</b> is selected a textbox will appear for user to enter the amount.</p>
Gains from exercise of stock option?	Indicate if ESOP/ESOW plan granted while an individual is exercising employment in Singapore / NOT exercising employment in Singapore.

**II. Housing**

Item	Description
Address 1	<p>E-Submission supports up to 10 accommodations form YA 2026.</p> <div style="border: 1px solid #ccc; padding: 5px; margin: 10px 0;"> <p>Address <input type="text" value="1"/></p> </div> <p>For employees with more than 1 accomdations changes user will need to select via the drop down list.</p>
Value of Place of Residence	<p>Housing benefit details, key in <b>Period of Occupation</b>, and <b>Address</b> if housing benefit provided. Tick Copy EMS-Address will capture employee address from EMS.</p> <div style="border: 1px solid #ccc; padding: 10px; margin: 10px 0;"> <p><b>Value of Place of Residence</b></p> <p>Period of Occupation From <input type="text" value="01/01/2025"/> To <input type="text" value="31/12/2025"/></p> <p>No of Days <input type="text" value="365"/></p> <p>Address <input type="text" value="BLK 983 TOA PAYOH #10-293"/>  <input type="text" value="BLK 983 TOA PAYOH #10-292"/></p> <p>Postal Code <input type="text" value="567983"/> <input checked="" type="checkbox"/> Copy EMS-Address?</p> </div> <p>Please take note of the <b>Number of employee sharing the Quarter</b> does not include spouse or children of employee, include employee only.</p> <p>Number of employee sharing the Quarter <input type="text" value="0"/></p> <p>There are 2 ways to declare housing benefit, which is by annual value or by rent paid. Steps to declare as follow.</p>

**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.

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 2025 under Accommodation and related benefits provided by Employer.**

Value of Furniture & fitting/Driver/Gardener			
Public Utilities	<input type="text" value="0.00"/>	Telephone	<input type="text" value="0.00"/>
Pager	<input type="text" value="0.00"/>	Suitcase	<input type="text" value="0.00"/>
Golf Bag/Accessories	<input type="text" value="0.00"/>	Camera	<input type="text" value="0.00"/>
Servant / Gardener / Upkeep of Compound	<input type="text" value="0.00"/>	Driver	<input type="text" value="0.00"/>

Item	Description
<b>Public Utilities</b>	Utilities bills will be taxed based on the actual amount paid by employer.
<b>Telephone</b>	For private usage, the employer can either: report the amount attributable to private usage in the Form IR8A; or report the full subscription amount.
<b>Servant/ Gardener/ Upkeep of Compound</b>	Gardening/Upkeep of compound and housekeeping costs will be taxed based on actual wages paid by employer to the gardener and domestic helper.
<b>Driver</b>	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	<input type="text" value="0.00"/>	
2.	Amount paid by the employee	<input type="text" value="0.00"/>	
3.	a Cost of home leave passages and incidental benefits provided to employee and his family	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
	Interest payment made by the employer to the third party on behalf of an employee and/or loans provided by employer interest free	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
	b or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company.	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
	c Free or subsidised holidays including air passage, etc.	<input type="text" value="0.00"/>	<input type="text" value="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:	<p>Tax treatment of awards given to employees for passing examinations, innovation, long-service, service excellence, referrals, work performance, etc.</p> <p>a) Retirement award (non-cash)</p> <p>b) Long service award (non-cash)</p> <p>For (a) and (b), the award is not taxable if it is symbolic and a token of little or no commercial value.</p> <p>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.</p>
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	<p>Tax treatment of staff discounts on products and services given to employees, employees' family members, relatives and friends.</p> <p>Taxable Staff Discount = Market Value - Amount Paid by Employee</p> <p>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.</p>

	<p>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).</p> <p>The benchmark of \$500 is applicable to market value inclusive of GST where applicable.</p>
<p>Full cost of motor vehicle given to employee</p>	<p>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.</p> <p>Taxable conditions includes</p> <ol style="list-style-type: none"> <li>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)</li> <li>2. Taxes, repairs and maintenance expenses of employee's own vehicle</li> <li>3. Allowance on ERP Charges</li> </ol>
<p>Car benefit. (Please refer to IRAS website for more detailed information.)</p>	<p>(a) New Car provided by employer</p> <p>Value of Benefit:</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <math display="block">\frac{3}{7} \times [(car\ cost - PARF\ rebate) / 10 + actual\ running\ and\ maintenance\ costs\ incurred\ by\ the\ employer]</math> </div> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>(b) Leased car provided by employer</p>

	<p>Value of Benefit:</p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <math>3/7 \times (\text{rental cost incurred by the employer} + \text{actual running and maintenance costs incurred by the employer})</math> </div> <p>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.</p> <p>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.</p> <p>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.</p> <p>For more information on how to compute the taxable value of a second-hand car, refer to <a href="http://www.iras.gov.sg">www.iras.gov.sg</a> [Taxes &gt; Individual Income Tax &gt; Employers &gt; Understanding the Tax Treatment &gt; Car and Car-related Benefits]. 4j. Non-monetary awards/benefits Non-cash awards/benefits are taxable</p>
<p>Insurance premiums paid by the employer</p>	<p>Tax treatment of insurance premiums paid by employers including personal insurance policies, group insurance policies, travel insurance policies and workman compensation.</p> <p>Taxable Condition includes:</p> <ol style="list-style-type: none"> <li>1. Personal Insurance policy where employee is the policyholder.</li> <li>2. Group Insurance policy (e.g. group insurance policies covering life, personal accident or critical illness) where employees are entitled to the payout contractually</li> </ol> <p>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).</p>

**V. Remarks**

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

Detailed Information for Gratuity/Compensation : (Please fill in if Gratuity/Compensation is not 0)

Reason for payment for the lump sum payment : (Please fill in if lump sum payment is not 0)

Basis of arriving at the payment : (Please fill in if basis of arriving is not 0)

**4.Lump sum payment**

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

**VI. Misc**

This section contains other miscellaneous items for tax reporting.

**CPF**

Supplementary Employee CPF	<input type="text" value="0.00"/>	Adjusted Employee CPF	<input type="text" value="0.00"/>
Supplementary Vol EE CPF	<input type="text" value="0.00"/>	Supplementary Vol ER CPF	<input type="text" value="0.00"/>

Item	Description
<b>CPF</b>	To manually adjust excess or voluntary contributions in <b>IR8A SUPPLEMENTARY Form.</b>

**For IRAS eSubmission Only**

Remission / Overseas Posting / Exempt Indicator	<input type="text" value="NA"/>
Overseas Posting	<input type="text"/>
Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	<input type="text" value="0.00"/>
Cessation Provisions	<input type="text"/>

Item	Description														
For IRAS eSubmission Only	<p><b>I. Overseas posting incidental to Singapore employment</b></p> <p>You are required to report the employee’s income and CPF contribution for the whole year.</p> <p><b>II. Overseas posting not incidental to Singapore employment</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Period of overseas Posting</th> <th style="width: 40%;">Income</th> <th style="width: 40%;">Deductions</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Whole year</td> <td> <ul style="list-style-type: none"> <li><b>Not required to report the employment income in items a) to d).</b></li> <li>Select <b>“Full Year”</b> in item “e) 2. Overseas Posting”.</li> <li>Employers participating in AIS, select <b>'Income from Overseas Employment'</b> under Remission / Overseas Posting / Exempt Indicator.</li> </ul> </td> <td> <ul style="list-style-type: none"> <li>Not required to report employee’s CPF contributions.</li> <li>Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year</li> </ul> </td> </tr> </tbody> </table> <p>Select <b>“Income from Overseas Employment”</b> under Remission / Overseas Posting / Exempt Indicator and Select <b>“Full Year”</b> under Overseas Posting.</p> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 10px;"> <p><b>For IRAS eSubmission Only</b></p> <table border="0"> <tr> <td>Remission / Overseas Posting / Exempt Indicator</td> <td><input type="text" value="Income from Overseas Employment [6]"/></td> </tr> <tr> <td>Overseas Posting</td> <td><input type="text" value="Full Year"/></td> </tr> <tr> <td>Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession</td> <td><input type="text" value="0.00"/></td> </tr> <tr> <td>Cessation Provisions</td> <td><input type="text"/></td> </tr> </table> </div>	Period of overseas Posting	Income	Deductions	Whole year	<ul style="list-style-type: none"> <li><b>Not required to report the employment income in items a) to d).</b></li> <li>Select <b>“Full Year”</b> in item “e) 2. Overseas Posting”.</li> <li>Employers participating in AIS, select <b>'Income from Overseas Employment'</b> under Remission / Overseas Posting / Exempt Indicator.</li> </ul>	<ul style="list-style-type: none"> <li>Not required to report employee’s CPF contributions.</li> <li>Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year</li> </ul>	Remission / Overseas Posting / Exempt Indicator	<input type="text" value="Income from Overseas Employment [6]"/>	Overseas Posting	<input type="text" value="Full Year"/>	Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	<input type="text" value="0.00"/>	Cessation Provisions	<input type="text"/>
Period of overseas Posting	Income	Deductions													
Whole year	<ul style="list-style-type: none"> <li><b>Not required to report the employment income in items a) to d).</b></li> <li>Select <b>“Full Year”</b> in item “e) 2. Overseas Posting”.</li> <li>Employers participating in AIS, select <b>'Income from Overseas Employment'</b> under Remission / Overseas Posting / Exempt Indicator.</li> </ul>	<ul style="list-style-type: none"> <li>Not required to report employee’s CPF contributions.</li> <li>Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year</li> </ul>													
Remission / Overseas Posting / Exempt Indicator	<input type="text" value="Income from Overseas Employment [6]"/>														
Overseas Posting	<input type="text" value="Full Year"/>														
Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	<input type="text" value="0.00"/>														
Cessation Provisions	<input type="text"/>														

Period of overseas Posting	Income	Deductions
Part of the year	<ul style="list-style-type: none"> <li>Only report the employment income for the Singapore employment in items a) to d).</li> <li>Select <b>“Part of the Year”</b> in item “e) 2. Overseas Posting”.</li> <li>Employers participating in AIS, select <b>'Income from Overseas Employment'</b> under Remission / Overseas Posting / Exempt Indicator.</li> </ul>	<ul style="list-style-type: none"> <li>Report the employee’s CPF contribution for the Singapore employment.</li> <li>Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year.</li> </ul>

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

Overseas Posting

Exempt Income/Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession

Cessation Provisions

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

Item	Value	Value
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.

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 (Less : NSP)	0.00

## B) Steps to do Appendix 8A Amendment/Revision

- Go to Income Tax > IRAS > Forms : A8A-Benefit in kind> Under Batch select either Amendment or Revision.

- Select the employee you wish to make entry and click NEW.

# 2.12 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**



A screenshot of the 'Appendix 8A Form Print Dialog' window. The window has a blue header and several tabs: 'Main', 'Department', and 'Cost Center'. The 'Main' tab is active. It contains the following fields and options:

- Sorted By:** A dropdown menu set to 'EMP NO'.
- Employee From:** A text field containing 'ABC002 [ANG MIKOI]' with a dropdown arrow.
- Employee To:** A text field containing 'ABC014 [WAN EVELYNN]' with a dropdown arrow.
- Print Employee Number on A8A Form?:** A checkbox that is unchecked.
- Staff excluded from IR8A Submission Run:** A checkbox that is checked.
- Batch Indicator:** A dropdown menu set to 'ORIGINAL'.
- Print Date:** A text field containing '31/12/2025' with a calendar icon.

At the bottom left, there is a button labeled 'GENERATE PDF'. At the bottom right, it says 'Total Employee: 23'.

1. Click **GENERATE PDF** to generate Appendix 8A Report.
2. Form Appendix 8A show 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): .....

Signature of Employer: .....

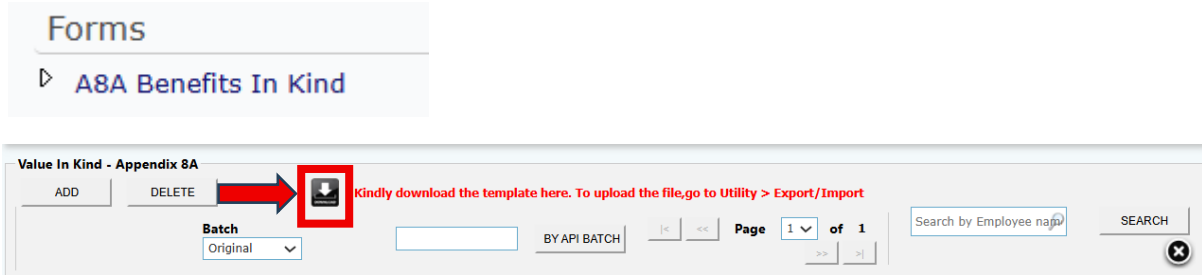
Address of Employer: .....

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.

# 2.13 Benefit In Kind Import

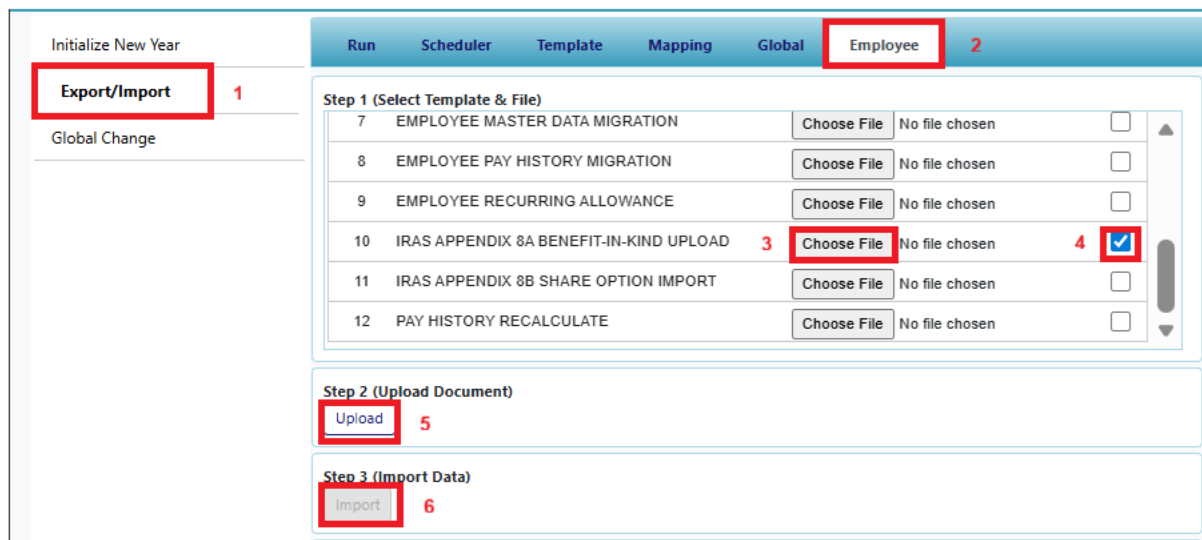
1. Download template from **Income Tax** → **IRAS** → **Forms: A8A-Benefits In Kind**



2. Fill in excel template and first five columns is compulsory field.

Mandatory												
Mandatory field	Mandatory field	Mandatory field	Mandatory field	Mandatory field	Director's fees approved at company AGM amount	Retirement benefits	Amount accrued up to 31-12-1992 <Not in used>	Amount accrued from 1993	Contribution made by employer to Pension Fund	Pension / Provident Fund	Are contributory Mandatory?	
	For Address 1 => 1, For Address 2 => 2 Up to 10	2025	O = Original file A = Amendment file R = Revised	Company Code	Numeric	Text	Numeric	Numeric	Text	Text	Yes => Y, No=> N	
<b>EMPCODE</b>	<b>REC_ID</b>	<b>YEAR</b>	<b>BATCH_IND</b>	<b>COMPANYCODE</b>	<b>DIRECTOR_FEE</b>	<b>FUND_DESC</b>	<b>ACCRUED_1</b>	<b>ACCRUED_2</b>	<b>FUND_PAID_EMPLOYER</b>	<b>REMARK</b>	<b>IS_MANDATC</b>	
C004	1	2025										
C005	1	2025										

3. Go to **Utility** → **Export/Import** → **Employee** → **Choose file** → Tick on “**Run**” → **Upload** → **Import**



## 2.14 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** → **Forms: A8B-Share Option** and you will see screen below.

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

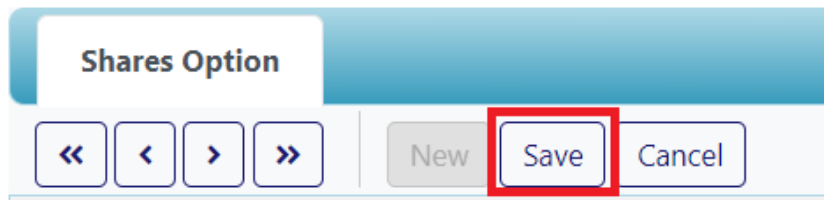
2. In page below, select the employee and click new. Button explanations as follow.

Item	Description
<b>Populate RCB No</b>	To auto populate RCB no. based on company registration number defined in company setup.
<b>Next Page No</b>	To navigate through pages, each page contains of 3 lines on each page.

Field explanations as follows:

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

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



## 2.15 Appendix 8B Report

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

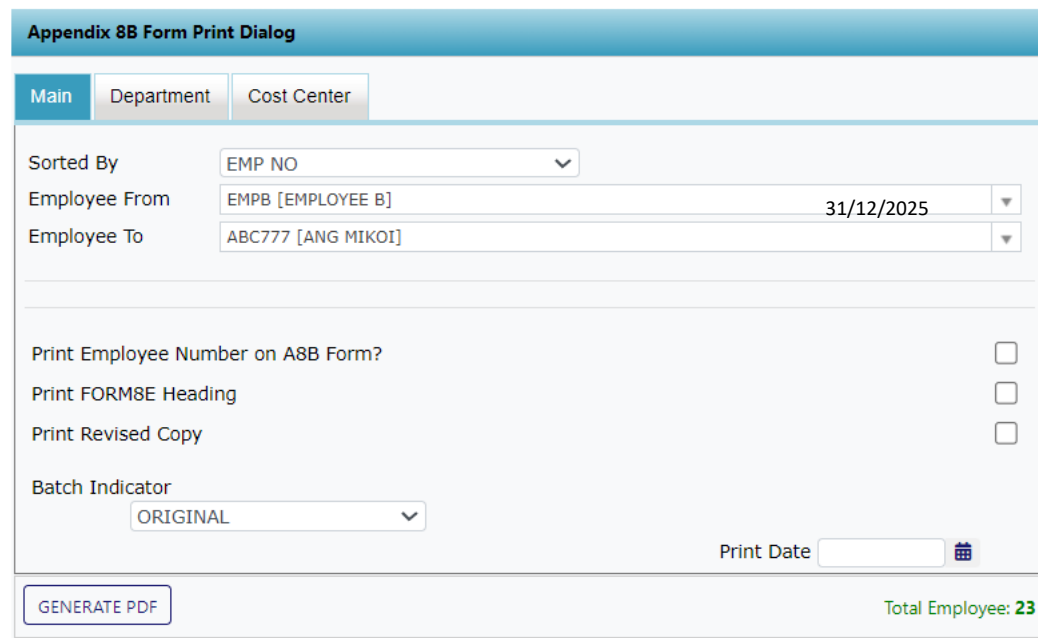
### A) Steps to generate Appendix 8B Report

2. Go to **Income Tax** → **IRAS** → **PDF Report: A8B- Share Option**



A screenshot of a software menu titled "PDF Report". It contains four items, each with a right-pointing triangle icon:

- IR8A
- A8A-Benefits In Kind
- A8B - Share Option
- Pay History



A screenshot of the "Appendix 8B Form Print Dialog" window. It features a blue header bar with the title. Below the header are three tabs: "Main", "Department", and "Cost Center", with "Main" selected. The dialog contains several input fields and checkboxes:

- Sorted By:** A dropdown menu set to "EMP NO".
- Employee From:** A dropdown menu set to "EMPB [EMPLOYEE B]".
- Employee To:** A dropdown menu set to "ABC777 [ANG MIKOI]".
- Print Employee Number on A8B Form?:** An unchecked checkbox.
- Print FORM8E Heading:** An unchecked checkbox.
- Print Revised Copy:** An unchecked checkbox.
- Batch Indicator:** A dropdown menu set to "ORIGINAL".
- Print Date:** A date input field with a calendar icon.

At the bottom left is a button labeled "GENERATE PDF". At the bottom right, it displays "Total Employee: 23".

3. Click **GENERATE PDF** to generate report in pdf format.
4. 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 Qualifying for Income Tax Exemption under*: -			**Gross Amount not Qualifying for Tax Exemption (\$)	Gross Amount of gains from ESOP/ ESOW Plans (\$)
									ERIS (SMEs)	ERIS (All Corporations)	ERIS (Start-ups)		
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
<b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>												(l) = (g-e) x h	(m) = (l)
<b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>													
<b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMES</b>												(l) = (g-e) x h	(m) = (l)
<b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>													
<b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>												(l) = (g-e) x h	(m) = (l)
<b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>													
<b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>												(l) = (g-e) x h	(m) = (l)
<b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>													
<b>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)</b>													

\* 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 : \_\_\_\_\_

## 3. Appendix

### 3.1 ANNEX A: (EXPLANATORY NOTES FOR COMPLETION OF FORM IR8A & APPENDIX 8A FOR THE YEAR ENDED 31 DEC 2025)

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-ya2026.pdf?sfvrsn=c931723b\\_6](https://www.iras.gov.sg/docs/default-source/individual-income-tax/employers/explanatory-notes-on-form-ir8a-and-appendix-8a-for-ya2026.pdf?sfvrsn=c931723b_6)

### 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

Parameter Name	Data Type	Description
<b>returnCode</b>	Integer	<p>10 : Success – The request was successfully processed            20 : Success with warnings – The request was successfully processed, but with non-fatal issues. Refer to the “info” object for diagnostic information            30 : Error – The request was not processed            40 : Warning – The request was not processed</p> <p>Refer to the “info” object for diagnostic information</p>
<b>data</b>	Object	The object payload containing the acknowledgement code for a successful submission.
<b>data.acknowledgementCode</b>	Number	System generated acknowledgement code if submission is successful
<b>info</b>	Object	This complex object holds any diagnostic information that will allow SWDs to debug their failed requests.
<b>Info.messageCode</b>	Integer	<p>Integer code signifying the type of error or warning.  <b>850300</b> : Request object is null – The incoming JSON request is null.  <b>850301</b> : Arguments error – There is an error with one or some of the arguments provided.  <b>850302</b> : Generic error – There is an exception within the service.  <b>850303</b> : <b>Service is inactive.</b>  <b>850304</b> : Service is not authorized for usage based on the provided credentials.  <b>850305</b> : Invalid test user – The input fields provided are not valid for sandbox testing.</p>
<b>info.message</b>	String	Diagnostic message in the event of warning or error.
<b>Info.warnings</b>	Array	An array for Warning objects. Will follow the same format as fieldInfoList array.
<b>info.fieldInfoList</b>	Array	An array for FieldInfo objects.
<b>Info.fieldInfoList.section</b>	String	Name of the object that resulted in a warning/ error.
<b>info.fieldInfoList.field</b>	String	Name of the field that resulted in a warning/ error.
<b>Info.fieldInfoList.message</b>	String	Diagnostic message provided to aid consumer’s SWD.
<b>Info.fieldInfoList.recordID</b>	String	<p>The unique identification number of the affected record.</p> <p>Record IDs with similar error will be lumped together.            E.g. "recordID": "3,5,7"</p>