TIMES SOFTWARE

YEAREND WORKSHOP ESSENTIAL GUIDE SINGAPORE 2024/2025



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Workshop Overview

1. Initialize of New Year

This is a **compulsory** step. It creates payroll calendar for year 2025. Without this step, users will not be able to apply leave or plan duty roster in advance or process 2025 payroll.

2. Bonus Processing

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

3. IRAS Year of Assessment (YA) 2025

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

- Two types of submission.
 - E-Submission or Manual Submission.



Year End Payroll Procedures



Update TP8 application and Installation of IRAS.exe (page 4)





Processing Bonus/AWS in Year 2024 (page 13)





Backup of Database (page 39)





Initialize New Year and Leave Carry Forward (page 42)





Processing Previous Year Bonus in Year 2025 (page 55)



1.1 Installation Guide (TIMESPAY8)

Key features added to this version:

- Updated Public Holiday table for year 2025.
- Enhanced functionality for TimesPay8 & IRAS (Refer to release notes).
- IRAS.exe application for income tax submission.
- Changes in CPF contribution rates for older workers from 1 January 2025.

Installation Procedures:

- 1. Before updating kindly ensure ALL USERS EXIT from the payroll application.
- 2. Only update **both** the server and client's PC if the TIMES application is accessed remotely or installed on the client's PC and the database(s) is directed to the server.
- 3. Please refer to the **URL sent via email** to download the executable file for the update (URL may varies depending on version): https://www.timesoftsg.com.sg/updates/payhr8/TP8-2025.exe
- 4. If you have not received the email, please reach us at support@timesoftsghelp.zendesk.com to request for the update email.
- 5. PC will prompt user to select download method.



FREQUENTLY ASK QUESTION

Q: If my software is on the server and I have 5 users mapped to the server do I need to update 5 times?

A: No, you do not need to update 5 times since you program is mapped. By updating at any 1 of the pc/server the program will be updated.



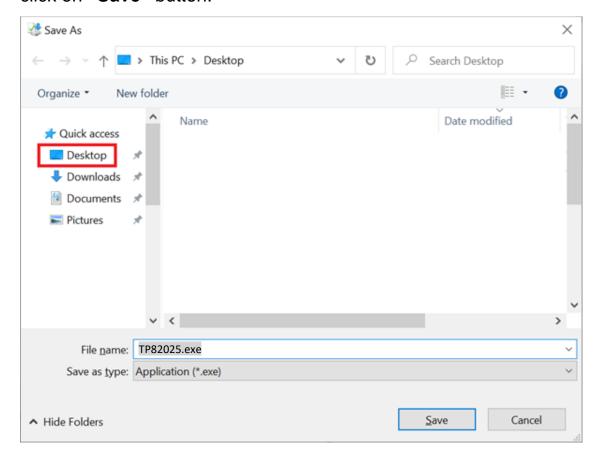
For Windows User

A window will be prompted at the bottom half of the browser then select "Save As" option.





Locate Desktop and retain the "File name" and select "Save as" and click on "Save" button.



Once the download is completed, locate the following icon on the desktop. Double click on icon to continue.

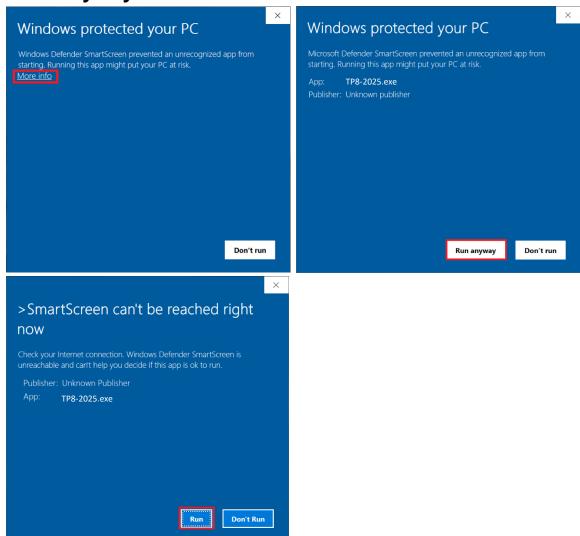






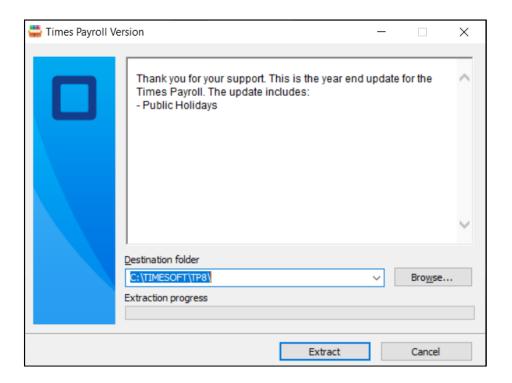
IMPORTANT NOTE!!!

For Windows 10 users, windows defender will prompt the following message, click on "More Info" then click on "Run Anyway" or "Run"





6. The following screen will appear.





IMPORTANT NOTE!!!

If the destination folder is indicated wrongly, application will not be updated.





FREQUENTLY ASK QUESTION

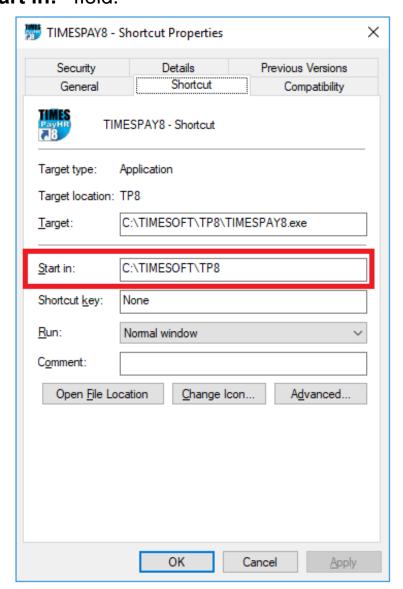
Q: How to identify your Payroll Application Location?

A: To identify the location,

- Locate the "TIMESPAY8" icon on your desktop.
- Right click on the icon and select "Properties".

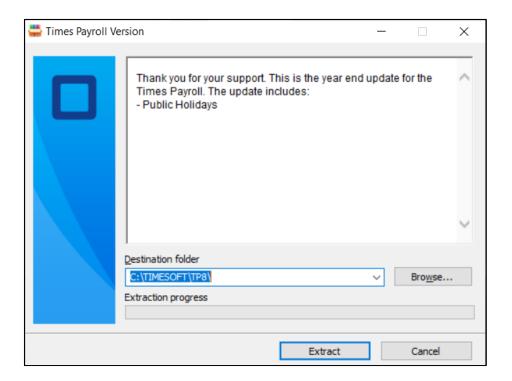


 Click on "Shortcut" tab the location will be reflected under "Start in:" field:

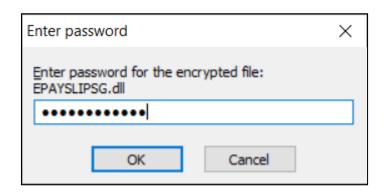




7. Paste the directory from "**Start in**" to the Destination Folder, then click on the "**Extract**" button to proceed.

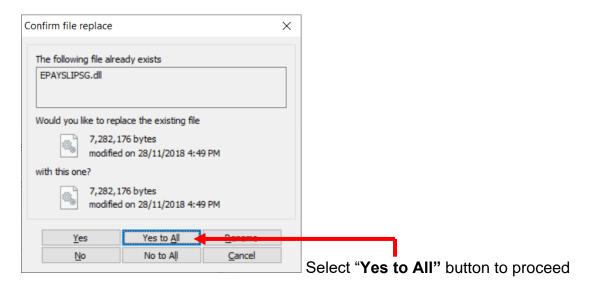


8. Upon clicking on "Extract" button, system will prompt for password. Password is indicated in the Update e-mail. Enter password and click on "OK" to proceed.





9. The following window will be prompted:



10. Upon successful installation, the window will disappear.



FREQUENTLY ASK QUESTION

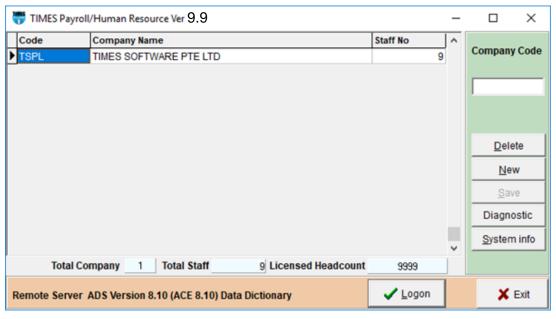
Q1: How to verify if my version is updated?

A: To verify your version,

• Run the TIMESPAY8 application.

Ensure the version is 9.9







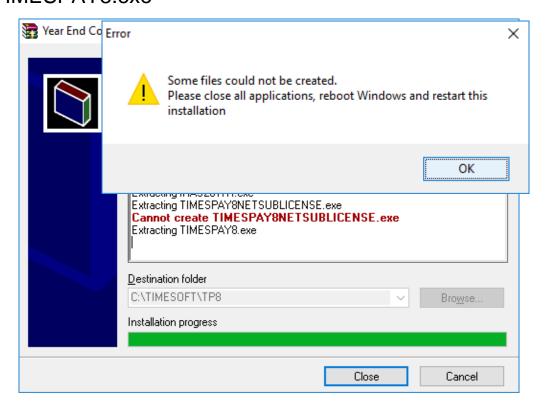
Q2: Why my version is not updated after I run the installer?

A2: You have selected the wrong destination folder. You will need to update the patch again and select the correct destination folder. Refer to **FAQ on page 8** on How to identify your Payroll Application Location.



COMMON ERROR / STATUS CODE

 Cannot create TIMESPAY8NETSUBLICENSE.exe or TIMESPAY8.exe

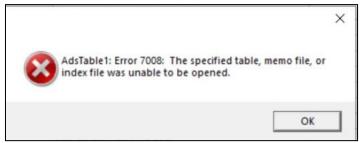


Possible reasons:

- System detects active user access during the update. Please **ensure all users exit from the application** and repeat the installation procedure.
- User do not have access rights to perform the update.
 Please request system administrator/IT to assist with the update.

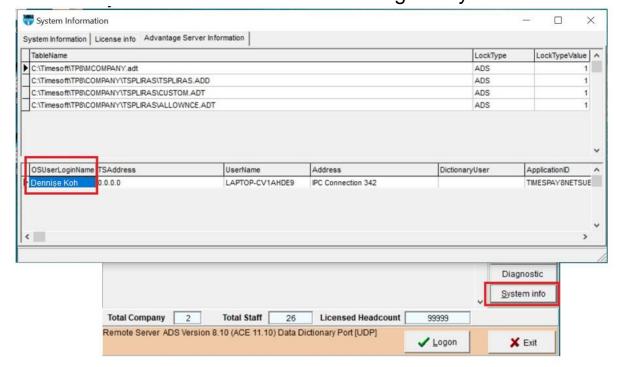


 Encounter error 7008 when accessing the system after update.



Possible reasons:

- System detects active user access during the update.
 Please ensure all users exit from the application and relaunch the system again to run the update script before accessing the system for the first time after update.
- For verification, you may go to the Login Page > System
 Info to check on users that are accessing the system.



• User **do not have access rights** to perform the update. Please request system administrator/IT to provide access or try to run the update script from server.



1.2 PROCESSING BONUS

(IN YEAR 2024)

This section equips user with the knowledge of processing bonus.

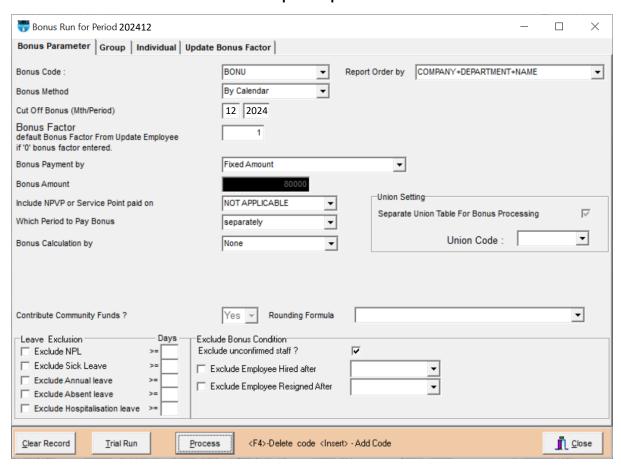
Bonus Processing Procedures:

1. From the main menu, click on **Process Payroll,** then select "Bonus Record".





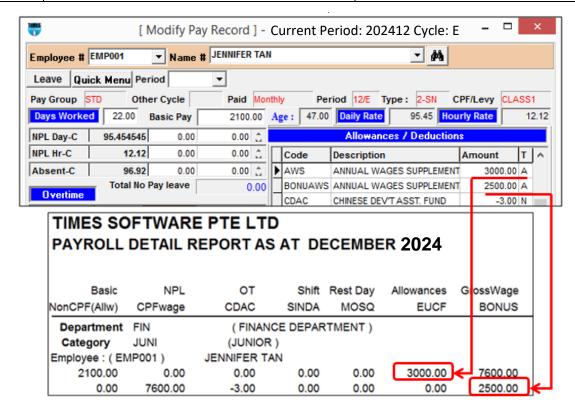
2. Bonus Run screen will be prompted:







Item	Explanation	Important Remarks
1	Bonus Code: Select appropriate bonus code from the	Please DO NOT use BONUSP as it's a reserved code for Contractual
	Allowance/Deduction table.	Bonus for year 2024 which are paid in the year 2025.
	Use recommended codes which starting with BONU for example:	Code starting with BONU is hardcoded and linked to BONUS
	- BONUAWS	column in the report.
	- BONU	If the allowance code AWS is used,
	- BONUADV	it falls under the Allowances column. If the allowance code contains BONU AWS, it will automatically fall under BONUS column in the payroll report.





2.... Bonus Method

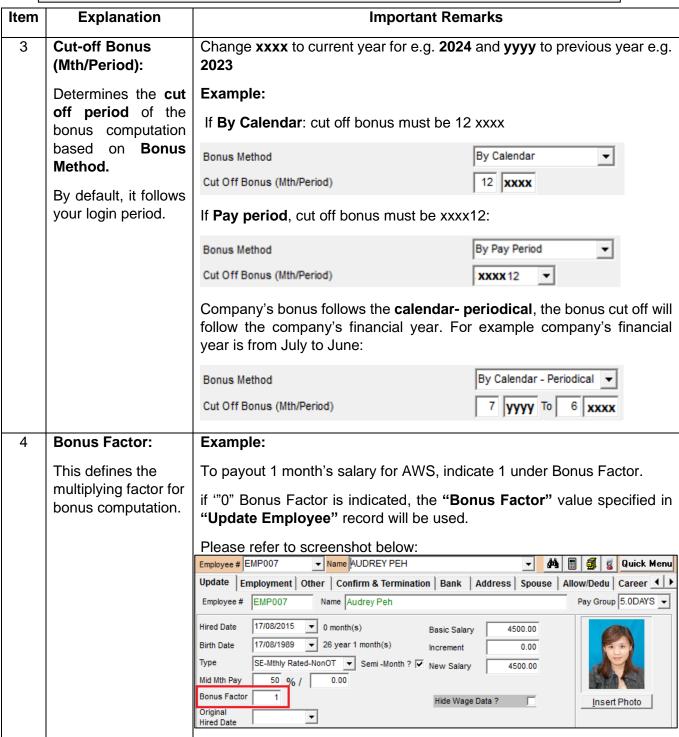
Item	Explanation	Important Remarks
2	Bonus Method: Select the appropriate bonus method:	Bonus Proration method
	 By Calendar: Based on Calendar Year (Jan 2024 to Dec 2024) By Pay Period: Based on employee's pay group's period (21st Dec 2023 to 20th Dec 2024) - Cross Month By Calendar Periodical: Based on company financial period (July 2023 to June 2024) 	

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



3.... Cut Off Bonus (Mth/Period)

4.... Bonus Factor default Bonus Factor From Update Employee if '0' bonus factor entered.





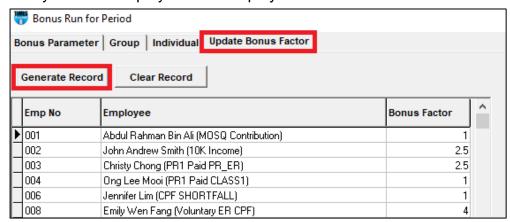
Update Bonus Factor

This section allows user to update the employee's bonus factor in one single window. This is interlinked with Update Employee > Bonus Factor field, changes made will be updated automatically.

Once this list is updated, when Bonus Factor is 0 on the parameter page, the system will process the value indicated based on Update Employee > Bonus Factor field.

Update Procedures:

- Go to "Process Payroll" select "Bonus Record", then click on "Update Bonus Factor" tab. Click on "Generate Record" button to generate employee listing.
- 2. To remove previous record, click on "Clear Record". Please note that it does not remove Bonus Factor indicated in Update Employee.
- 3. Any changes made to Bonus Factor will automatically be saved and updated to Update Employee > Bonus Factor field.
- 4. The system will display a list of employee's bonus factor:



5. Once the Bonus Factor has been updated, proceed back to "Bonus Parameter" tab to process the bonus.



COMMONLY MADE MISTAKES

This setup will **supersede** the standard setup on the 'Bonus Parameter' tabs. If 'Update Bonus Factor' option is **not in use**, please click on 'Clear Record' before processing the standard bonus run.

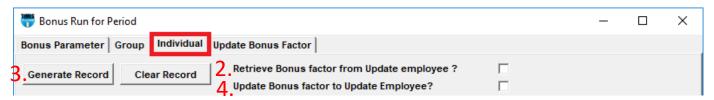


Process Bonus by Individual

This section allows user to enter the bonus amount/ factor by Individual Staff.

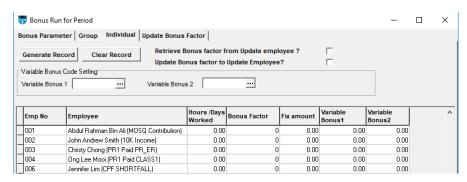
Processing Procedures:

1. Under "Bonus Record", click on the "Individual" tab.



- 2. (Optional) To retrieve the Bonus Factor from Update Employee, please ✓ on the option.
- 3. Click on "Generate Record"

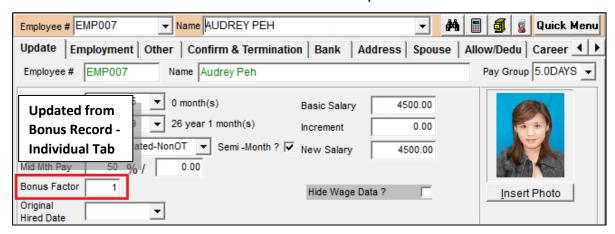
The system will generate an employee listing which allows user to key in fixed amount or the bonus factor for each staff. Once you are done with the entry, proceed back to "Bonus Parameter" tab to process the bonus.



- 4. (Optional) Steps to update the bonus factor to "**Update Employee**" Bonus Factor field:
 - a. Tick on the "Update Bonus Factor to Update Employee?" check box.



b. Click on "Generate Record" button to update the Bonus Factor.



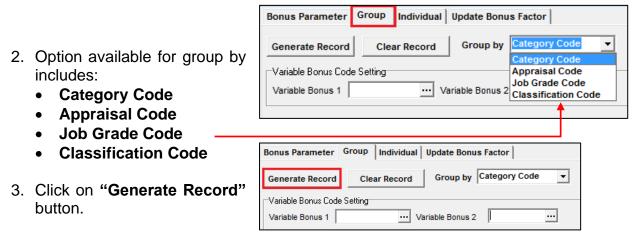


Process Bonus by Group

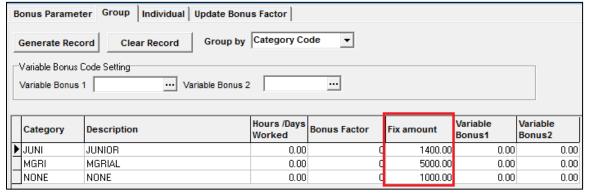
This section allows users to be able to process the Bonus Run by Group. Group by refers to options under Update Employee > Career Tab.

Processing Procedures:

1. Under "Bonus Record", click on "Group" tab.



- 4. Key in either of the combination below:
 - Bonus Factor, Variable Bonus 1 and Variable Bonus 2 for each group or
 - Fix amount, Variable Bonus 1 and Variable Bonus 2 for each group.
- 5. Once the entry is done, proceed to the Bonus Parameter tab to process the bonus.





COMMONLY MADE MISTAKES

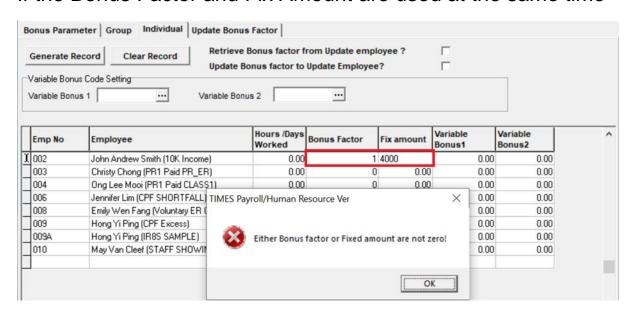
The Bonus Factor in 'Individual' or "Group" tab will supersede the standard setup on the 'Bonus Parameter' tab. If the group setup is not used, please click on 'Clear Record' and ensure Variable Bonus 1 and Variable Bonus 2 is blank before processing the bonus run.



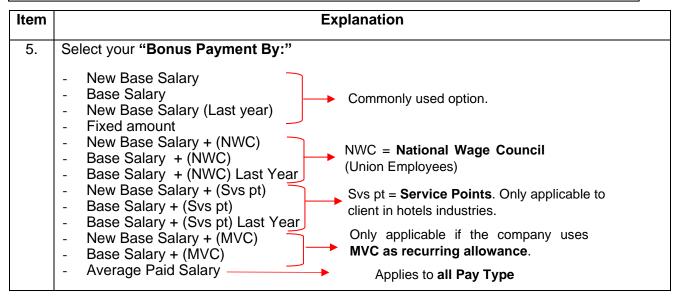


COMMON ERROR / STATUS CODES

Either Bonus Factor or Fixed Amount are not zero!
 If the Bonus Factor and Fix Amount are used at the same time







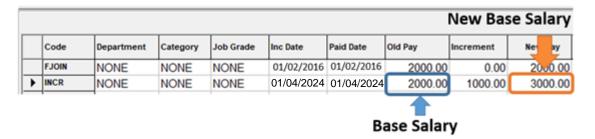


Bonus Payment By

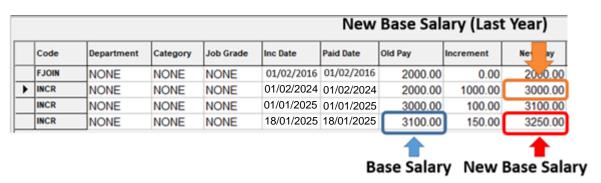
MVC



Case 1 – Bonus Run on **2024**12



Case 2 - Bonus Run on **2025**01





o	Bonus Amount		
_	Include NPVP or Service Point paid on	▼	Union Setting
/	Which Period to Pay Bonus	•	Separate Union Table For Bonus Processing
3	Bonus Calculation by	▼	Union Code :

Item	Explanation
6.	Bonus Amount
	This field is applicable when Bonus Payment By: Fixed Amount is selected under Item 5.
7.	Which Period To Pay Bonus
	Select which Pay Cycle to pay out the bonus:
	 Mid-Month Period: The bonus amount will be lumped into the mid-month cycle. End-Month Period: The bonus amount will be lumped into the end-month cycle. Seperately: The bonus amount will be seperated and placed into Bonus Cycle.
	Always select Separately when processing bonus. This will allow the system to differentiate the CPF contributions of the bonus pay cycle from regular pay cycle.
8.	Bonus Calculation By
	Prorate the bonus based on:
	- Service Month
	Example:
	Hired date: 11/05/2024
	Cut Off Bonus: 12 - 2024
	Bonus factor. 1
	Bonus method: By Calendar
	Basic Salary: \$2,000
	Which period to pay bonus: Separately
	Service Month Cut Off Day: 15
	The bonus will be computed as follows: (8/12) month X \$2,000 = \$1,333.33



Item	Explanation		
8.	- Calendar Days :		
	Example:		
	Hired date: 10/05/2024		
	Bonus factor: 1		
	Bonus method by: Calendar		
	Basic Salary: \$2,000		
	Which period to pay bonus: Separately		
	Cut Off Bonus: 12 – 2024		
	Exclude NPL= 3 days (Use the "Leave Exclusion" function to further prorate bonus if staff is on NPL for more than or equal to 3 days)		
	The bonus will be computed as follows:		
	Total calendar days = 366 days		
	The bonus will be computed as follows:		
	Actual calendar days: (22+30+31+31+30+31+30+31) - 3= 233 days		
	233/366 calendar days X \$2000.00= \$\$1273.22		
	- Working Days :		
	Example:		
	Hired date: 10/05/2024		
	Bonus factor: 1		
	Bonus method by: Working Days		
	Basic Salary: \$2,000		
	Which period to pay bonus: Separately		
	Cut Off Bonus: 12 - 2024		
	NPL: 3 days		
	The bonus will be computed as follows:		
	Total working days for 5 Days/Week in year 2024: 262 days		
	Actual working days less NPL days (3)		
	16+20+23+22+21+23+21+22 -3= 165 days		
	The bonus will be computed as follows:		
	165/262 working day X S\$2000.00 = S\$1259.54		
	- None: No proration will be done to the bonus amount		



9	Service Month Cut Off Day '0' No Cut off Day apply, '31' must works for full complete m	nonth		•	
0	Contribute Community Funds ?		11 Rounding Formula		•
2	Leave Exclusion Exclude NPL Exclude Sick Leave Exclude Annual leave Exclude Absent leave Exclude Hospitalisation leave	>= >= >= >= >=	Exclude Bonus Condition Exclude unconfirmed staff ? Exclude Employee Hired after Exclude Employee Resigned After		

Item	Explanation	Important Remarks
9.	Service Month Cut-Off Day This option is only applicable when Service Month is selected under Item 8.	This is to indicate the cut off day of a particular month. '15' means that the staff must work for more than 15 calendar days or equivalent in the 1st month from the hired date, to be considered as 1 service month, otherwise will not count.
10.	Contribute Community Funds Option to exclude community fund contribution and contributes in End Month Cycle only.	Only applicable when Bonus Cycle is processed before End Month Cycle.
11.	Rounding Formula This option rounds the bonus amount based on the following selection: None (Default) Round up to Dollar Round down to Dollar oldsymbol 1 or 0.5 = 0.5 or < 0.5 = 0 oldsymbol 2 or < 0.5 = 0	
12.	Leave Exclusion If any of the checkbox is ✓, system will prorate the bonus amount according to the leave taken by the employees.	







Item	Explanation	Important Remarks
13.	Exclude Bonus Condition	By default, the system will exclude
	- Exclude Unconfirmed Staff	all unconfirmed staff.
	 Exclude Employee Hired after Exclude Employee Resigned After The system will exclude the staff hired after the date specified or resigned after date specified. 	
14.	Clear Record	
	This option clears processed bonus records in the Modify Bonus Record.	
15.	Trial Run	Payment will not be generated into
	This option generates a sample bonus report.	the Modify Bonus Record.
16.	Process	
	This option process bonus figure into the bonus cycle.	
17.	Close	
	To return to the main screen.	



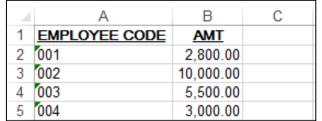
1.3 Bonus Import with

Excel File (Supports XLS/XLSX FORMAT)

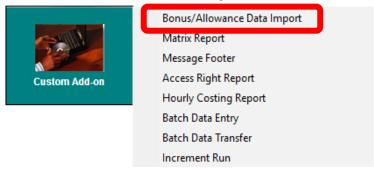
User whom have prepared an excel file with the finalized bonus payout amount for individual staff can import them via Bonus/Allowance Data

Import.

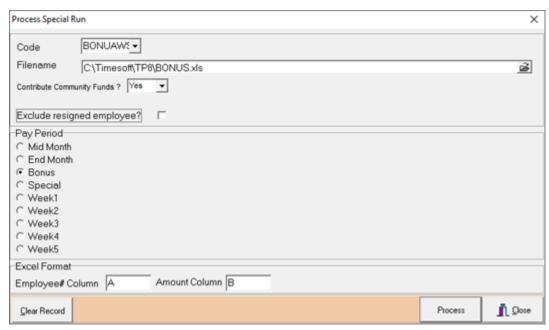
Prerequisite: The amount column should not contain "\$" sign under Bonus Amount. The **mandatory** fields are employee code and amount.



1. Once the excel file is ready, go under **Custom Add-On** and select the "Bonus/Allowance Data Import".

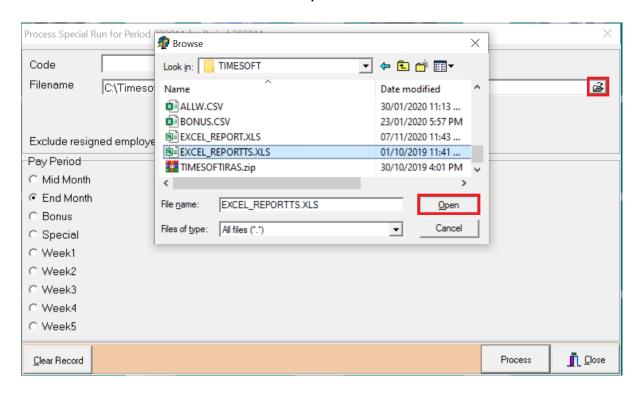


2. Select the allowance code from the "Code" drop down option.

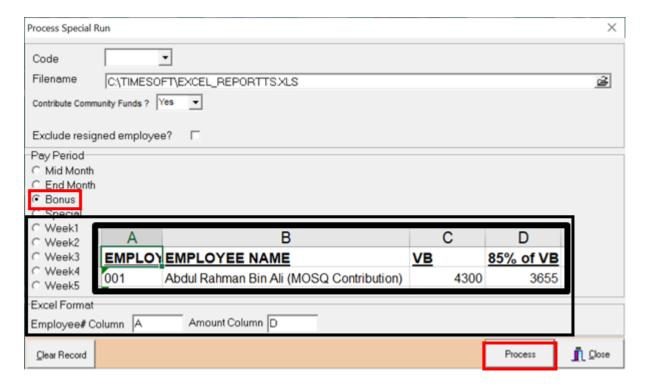




3. Select the excel file from the look up button in the "Filename" field.

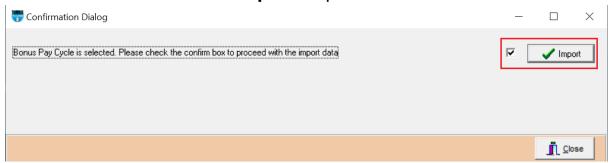


- 4. Enter column for **Employee#** and **Amount**. For example, **Employee#** is under Column A and **Amount** is under Column D of the Excel File.
- 5. Select the **Pay period "Bonus"** and click the **"Process"** button.

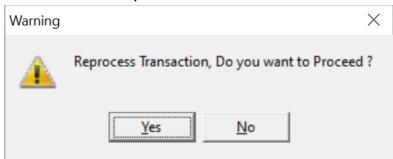




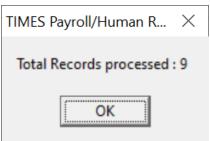
6. A confirmation dialog will be prompted to confirm the cycle to import, Tick on the **checkbox** and "**Import**" to proceed.



7. System will prompt Warning "Reprocess Transaction, Do you want to Proceed? ", Click "Yes" to proceed.

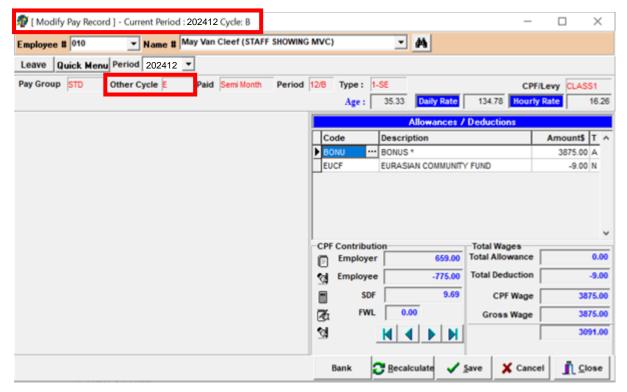


8. When the import is done, system would reflect number of imported records.





Modify Bonus cycle showing the import of AWS.





FREQUENTLY ASK QUESTION

Q: Can my bonus amount in the Excel File be formulated?

A: Yes, system can read columns with formulas.

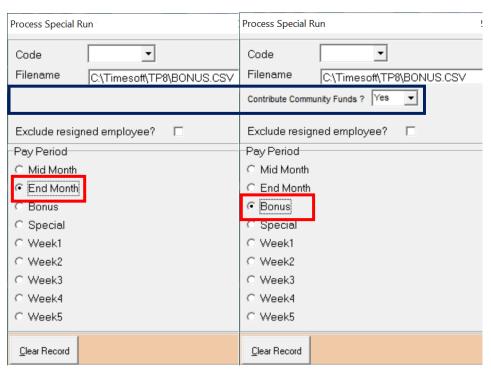
EMP NO	EMPLOYEE NAME	<u>VB</u>	85% of VB
001	Abdul Rahman Bin Ali (MOSQ Contribution)	4300	3655





(i) The difference of Pay Period selection:

Contribute Community Funds option is only available when Bonus pay period is selected.

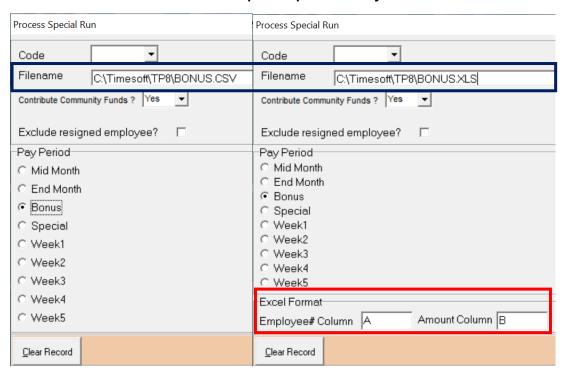




(ii) The difference of Excel Format used:

Excel Format will only be available when XLS/XLSX is selected.

Always import with **XLS/XLSX** format so the Employee Column and Amount Column are prompted for you to define.



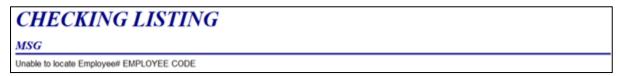


COMMON ERROR / STATUS CODE

Unable to locate Employee# EMPLOYEE CODE

Kindly ignore the following message prompt as the excel file includes header.

Please take note that system is able to import with header.



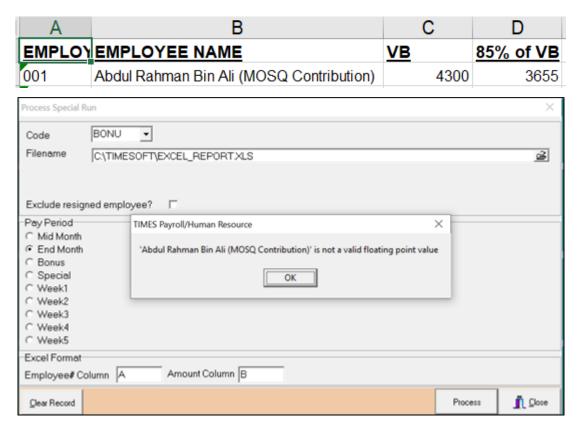


• Is not a valid floating point value

Amount column wrongly defined:

If Bonus amount is under column D in the excel report but Amount Column is defined as B, system will take excel column B (Employee Name) as amount and will show error.

User should define D in Amount column instead.





1.4 CPF EXCESS



FREQUENTLY ASK QUESTION

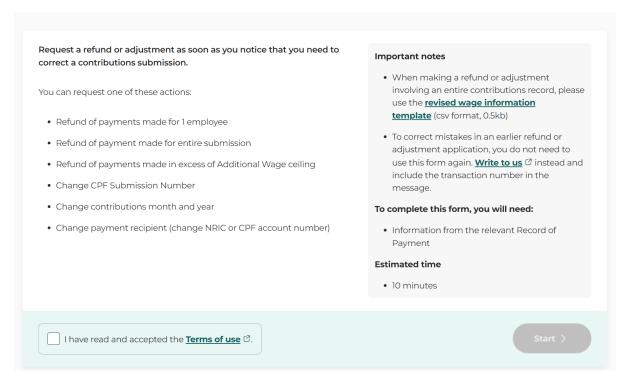
Q: Why can't the system automatically adjust the CPF Excess?

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.

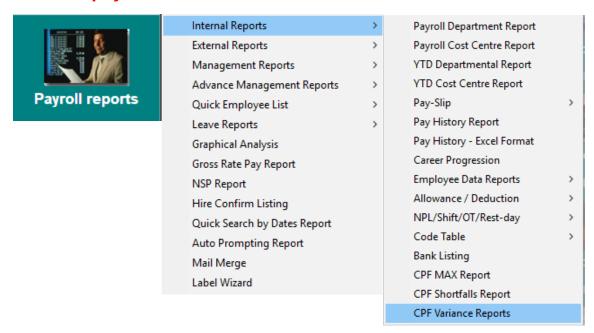
Please refer to the link on CPF website to submit a CPF adjustment for CPF contributions.

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

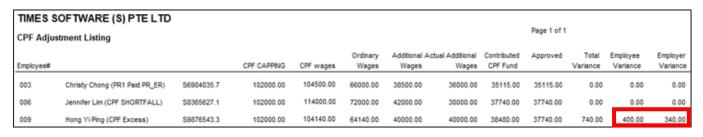




It is important for the payroll officer to view the CPF Variance Reports located in Payroll Reports > Internal Reports before paying out December payroll.



This report reflects employees with CPF excess contributions if there is a positive value under **Employee/Employer variance** column.

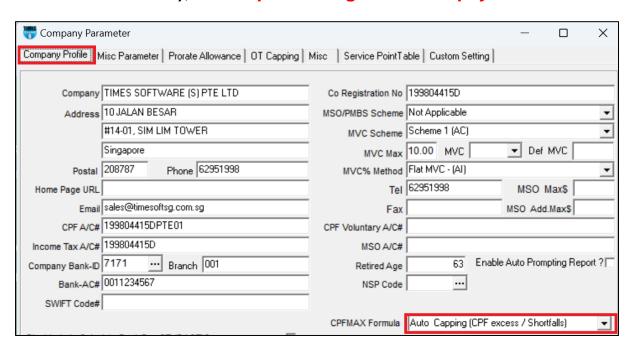




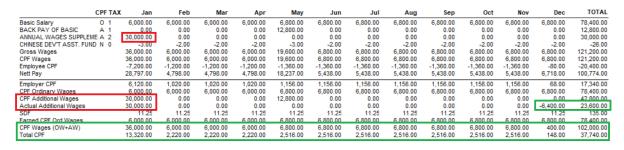
Q: I would like to auto adjust the CPF Excess, can it be done?

A: 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.



Once payroll is processed, to verify CPF excess is auto adjusted, you can generate the pay history report. In December, the CPF Wages (OW+ AW) will add up to 102,000.



Once that is done, apply for CPF Adjustment:

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





FREQUENTLY ASK QUESTION

Q: How to check for CPF Excess?

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

Currency : SGD	Employee's code: 009 (Hong \ Department: EDP (EDP Di DOB: 0101/1980	Hired Date: 11/12/2013 Occupation: PROG (PROGRAMMER) Fund Class: CLASS1												
Basic Salary	Currency: SGD	. lan	Eab	Mar				lut.	Aug	Son	Oct	Nov	Doo	TOTAL
ANNUAL WAGES SUPPLEME A 2 60,000.00 0.00 0.00 0.00 0.00 0.00 0.00														
CHINESE DEVT ASST. FUND N 0														
Gross Wages 65,000.00 5,000.00 5,000.00 7,000.00														
Employee CPF 9,400.00 -1,000.00 -1,000.00 -1,360.00 -1														
Nett Pay 55,597.00 3,998.00 3,998.00 5,638.00 7,000.00	CPF Wages	65,000.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	138,000.00
Employer CPF 7,990.00 850.00 850.00 1,156.00 1,1														
CPF Ordinary Wages 5,000.00 5,000.00 5,000.00 7,000.00 <td>Nett Pay</td> <td>55,597.00</td> <td>3,998.00</td> <td>3,998.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>5,638.00</td> <td>114,335.00</td>	Nett Pay	55,597.00	3,998.00	3,998.00	5,638.00	5,638.00	5,638.00	5,638.00	5,638.00	5,638.00	5,638.00	5,638.00	5,638.00	114,335.00
CPF Additional Wages 60,000.00 0.00 0.00 0.00 0.00 0.00 0.00														
Actual Additional Wages 42,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0														
SDF 11.25 11														
Earned CPF Ord Wages 5,000.00 5,000.00 5,000.00 6,800.00														
CPF Wages (OW+AW) 47,000.00 5,000.00 5,000.00 6,800.00 6,														
Total CPF 17.390.00 1.850.00 1.850.00 2.516.00 2														
	Total CPF	17,390.00	1,850.00	1,850.00	2,516.00	2,516.00	2,516.00	2,516.00	2,516.00	2,516.00	2,516.00	2,516.00	2,516.00	43,734.00

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

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.



1.5 Initialize New Year

Initialize New Year is a **compulsory** step. The objective of this feature is to:

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



IMPORTANT NOTE!!!

- Employees can only apply leave for year 2025 after Initialization of New Year. This is a mandatory step if employees would like to plan 2025 leave in advance via the Times Leave System.
- Users who are **not using the Leave module** will also have to initialize the new year.
- Initialization of new year can be done many times as system will take the latest records.
- For those who wish to allow employee to apply 2025 leave in advance, under leave carry forward leave methods, please use "None" method. This is to avoid incorrect carry forward balance as 2024 leave is still open for application.

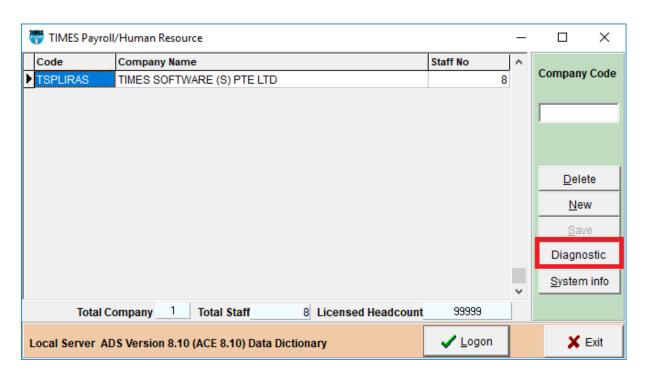


1.5.1 Backing Up of Database(s)

It is highly recommended to perform a backup before the initialization of New Year.

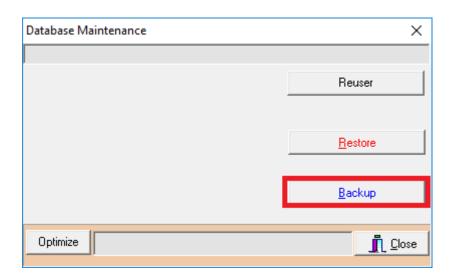
Backing up Procedures:

- 1. ENSURE ALL USERS LOGOUT FROM THE TIMES APPLICATION. (INCLUDING E-MODULES), otherwise backup will not be complete.
- 2. Select company from login screen and click on the **Diagnostic** button:

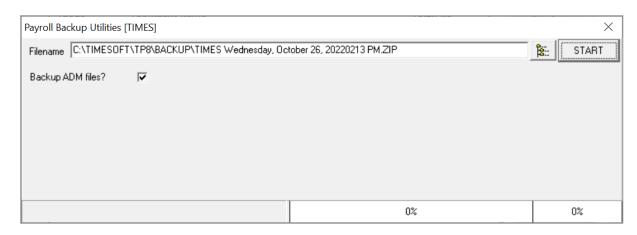




3. Click on the "Backup" button.



4. By default, the backup is stored in the TP8 folder. You could select your preferred location drive to store back up folder by clicking on the "Folder" button. After selecting the filename click on "START" button to commence backup process.



5. Repeat steps 3 to 5 if you have more than one database.





FREQUENTLY ASK QUESTION

Q: If I have web modules, how to make sure all users are logged out to proceed with backup?

A: By using Admin access, go to System > Param Setup page to **tick on the 'Stop TimeSolution'** and Save to temporarily stop the web modules access for all users.





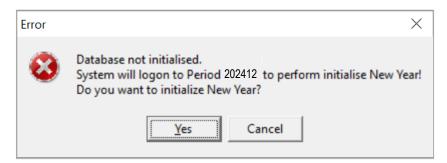
1.5.2 Initialize of New Year



FREQUENTLY ASK QUESTION

Q: Why am I getting this Error when I login to period 202501?

A: System will prompt an error message when user login to period 202501 **without** initializing New Year.



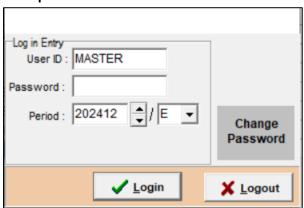
FOR CUSTOMERS WITH **E-LEAVE** MODULE, PLEASE ENSURE ALL THE **PENDING LEAVE(S) ARE CLEARED BEFORE INITIALIZING THE NEW YEAR**.

After backing up the database, you may proceed to initialize the New Year.

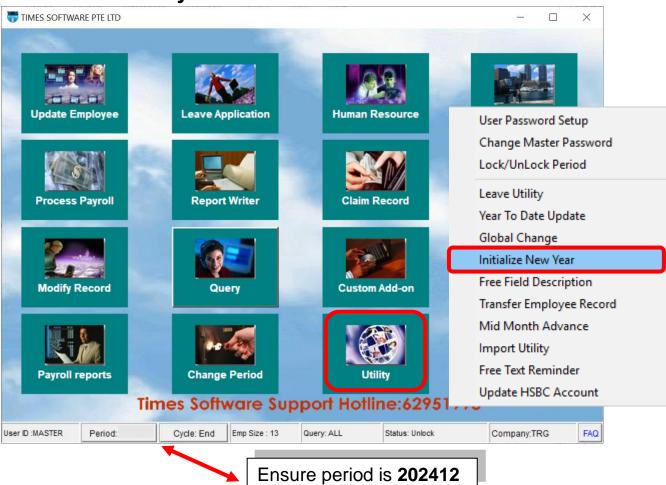


Initializing Procedures:

1. Login into the "Timespay8" program and select **202412** in the period field.

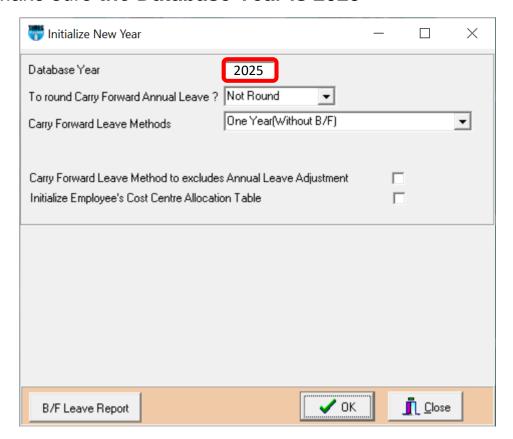


2. Click on "Utility" button and select "Initialize New Year".





3. Make sure the Database Year is 2025



- 4. Select rounding method for the C/F leave
- If rounding is not required, select Not Round.
- To round carry forward leave, select **Round**.

 Rounding method used is >0.5:=1 or <0.5:=0 or 0.5:=0.5

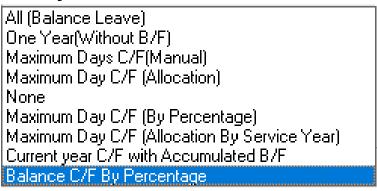
Case #1	Case #2	Case #3
Carry Forward Leave: 12.27	Carry Forward Leave: 11.50	Carry Forward Leave: 15.51
Round: 12.00	Round: 11.50	Round: 16.00
Not Round: 12.27	Not Round: 11.50	Not Round: 15.51



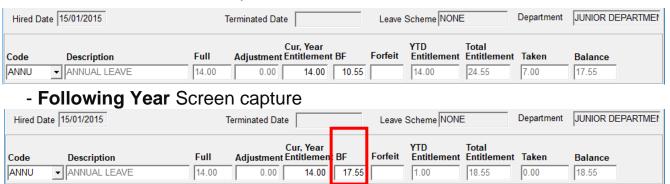
Please note that the rounding only works for carry forward leave. To round prorated annual leave, select method from **Leave Setup > Leave Administration > Current Leave.**



5. Carry Forward Leave Methods:



- All (Balance Leave) This option carry forward ALL leave balance to the following year.
 - Current Year Screen capture



- One Year (Without B/F) This option carry forward current year earned leave. Unutilized BF from previous year will not be carry forward.
 - Current Year Screen capture



- Following Year Screen capture

Hired Date 15/01/2015		Т	Terminated Date			Leave Scheme NONE			Department	JUNIOR DEPARTMEN
Code	Description	Full	(Adjustment E	Cur, Year Intitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	ANNUAL LEAVE	14.00	0.00	14.00	14.00		7.00	21.00	0.00	21.00

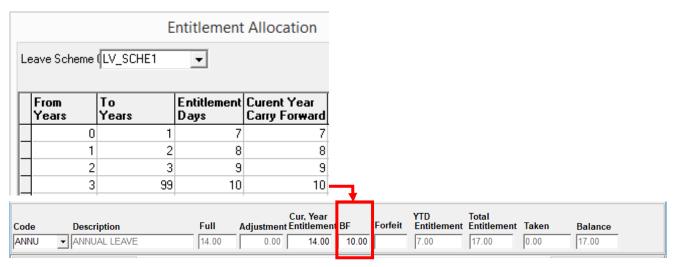




 Maximum Days C/F (Manual) – This option carry forward leave based on number of leaves the user define or the actual annual leave balance, whichever lower.

Case #1	Case #2	Case #3			
Annual Leave Balance: 7 days	Annual Leave Balance: 10 days	Annual Leave Balance: 16 days			
Max Carry Forward: 10 days	Max Carry Forward: 10 days	Max Carry Forward: 10 days			
BF in the following year: 7 days	BF in the following year: 10 days	BF in the following year: 10 days			

 Maximum Day C/F (Allocation) – This option carry forward leave based on number of days specified in "Current Year Carry Forward" column under Leave Setup > Leave Allocation.

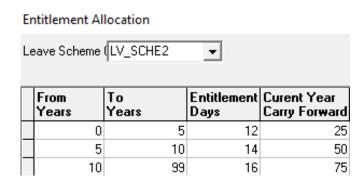




 Maximum Day C/F (By Percentage) – This option carry forward based on the percentage of days as specified in "Current Year Carry Forward" column under Leave Setup > Leave Allocation.

Formula:
Percentage multiplied by
number of Entitlement
Days

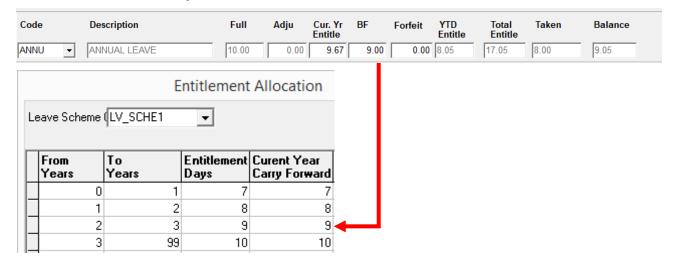
 $25\% \times 12 = 3 \text{ days}$



Code	Description	Full	Adjustment E	Cur, Year Entitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	▼ ANNUAL LEAVE	14.00	0.00	14.00	3.00		7.00	10.00	0.00	10.00

 Maximum Day C/F (Allocation by Service Year) – This option carry forward leave based on Service Year.

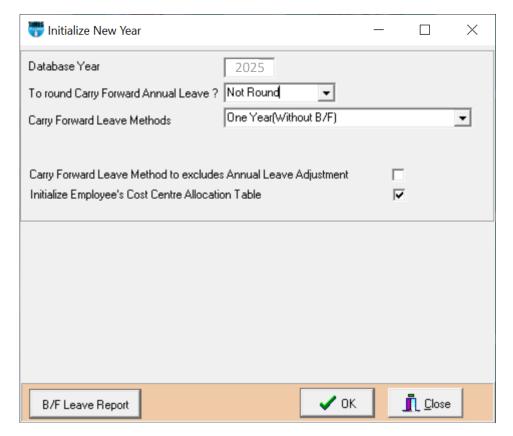
The service year will always be rounded down. Example: 3 years 5 months become 3 years



None – This option forfeits all balance annual leave.

Code	Description	Full	Adjustment	Cur, Year Entitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	▼ ANNUAL LEAVE	14.00	0.00	14.00	0.00		7.00	7.00	0.00	7.00





6. Carry Forward Leave Method to exclude Annual Leave Adjustment: This option allows user to select whether to exclude Annual leave adjustment made to carry forward to 2025.

7. Initialize Employee's Cost Centre Allocation Table:

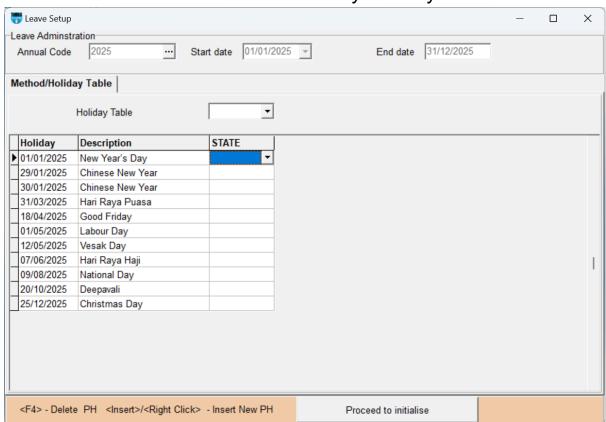
This option will to copy current year the Cost Centre Allocation to the following year.

Option is ticked on the first time of initialization. Upon subsequent initialization the option is unticked.

8. Click on "OK" button to continue.



9. The "Holiday Table" under Leave Setup will be prompted. The screen reflects the Public Holiday in the year.





Please verify the PH dates and ensure PH replacements are insert in the Holiday Table.

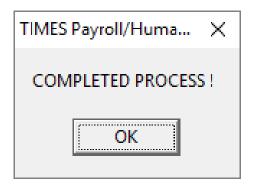
10. Click on "Proceed to Initialise", this will start the process.





The processing time may vary depending on the size of your database. Please **DO NOT attempt to perform End Task** or **Force Shutdown** during this period as it might corrupt the data.

11. Initialize New Year process is only completed when the "COMPLETED PROCESS!" message is prompted. Click on "OK" button to continue.

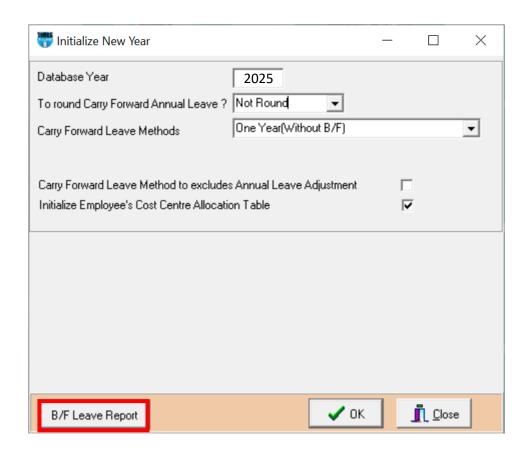


12. The **Annual Leave Carried Forward/Forfeit Report** will be prompted on the screen. This report displays the total leave carried forward/forfeited.

TIMES	TIMES SOFTWARE (S) PTE LTD										
ANNUAL LEAVE CARRIED FORWARD/FORFEIT REPORT 9:08:27 AM											
		Page 1 of 1									
Employee#	Name	BF From 23	ENT in24	Adjust in 24	Taken in 24	Forfeit	CF To 25				
ABC001	Alvin Chin	21.00	24.00	0.00	0.00	21.00	24.00				
ABC002	Ang Mikoi	11.00	14.00	0.00	0.00	11.00	14.00				
ABC003	Ang Wnjie	11.00	14.00	0.00	0.00	11.00	14.00				
ABC005	Sia Kuan	21.00	24.00	0.00	0.00	21.00	24.00				
ABC006	Mai Sew Lai	13.00	17.00	0.00	0.00	13.00	17.00				
ABC007	BB Shu Kai	17.00	17.00	0.00	0.00	17.00	17.00				
ABC008	Shoo Ting	9.50	24.00	0.00	0.00	9.50	24.00				
ABC009	See Mei Mei	24.00	24.00	0.00	0.00	24.00	24.00				
ABC010	Yang Yeng Ying Yong Yung Jang	11.00	14.00	0.00	0.00	11.00	14.00				
ABC011	Janice Wong	11.00	14.00	0.00	0.00	11.00	14.00				



13. The report can be retrieved after exiting the page by clicking on the "B/F Leave Report" button. The system only keeps the latest processed records.



14. Staff can now apply 2025 leave, and user can proceed to process 2025 payroll after completing the initialize New Year process.



Steps to Initialize of New Year for Financial Year

For example, the company's leave period follows company financial year from **April to March**:

Initialize of New Year must be done twice. Once in year 202412 and the other in period 202503, to repeat **Step 3 to Step 12.**





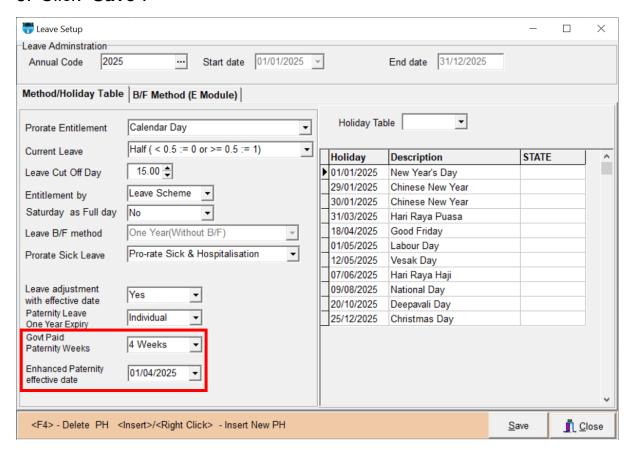
Paternity Leave Changes from 1st April 2025

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

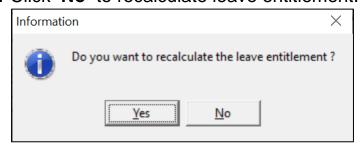
- 1. Login to Period 202501.
- 2. Go to Leave Setup > Leave Administration.
- 3. Update Govt Paid Paternity Weeks to 4 Weeks.
- 4. Update Enhanced Paternity Effective Date to 01/04/2025.

If your company has decided to implement this 4 weeks before 1st April 2025, you can leave the effective date blank or indicate the earlier date accordingly.

5. Click "Save".



6. Click 'No' to recalculate leave entitlement.







Shared Parental Leave Changes from 1st April 2025

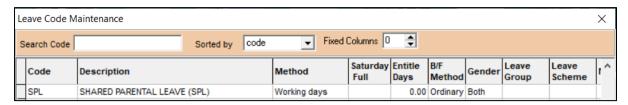
From 1 April 2025, the current shared parental leave scheme will cease and be replaced with a <u>new scheme</u>. The new scheme comprises 10 weeks of paid parental leave, shared between both parents. It will be implemented in two phases:

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

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

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

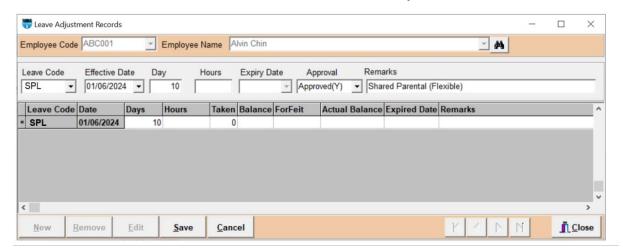
- 1. Login to Period 202501.
- 2. Go to Leave Setup > Leave Code.
- A new leave code Shared Parental Leave (SPL) will be created.



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

Procedures to grant shared parental leave to eligible employee:

- Proceed under Leave Application > Leave Adjustment.
- 2. Select Leave Code: SPL
- 3. Indicated the effective date, number of days and remarks.





1.6 Initialize Timesheet

New Year Initialization is required for Timesheet module to create employees working calendar for the new year.

 To initialize Timesheet, login to Timesheet module > Shift Schedule.

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

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



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

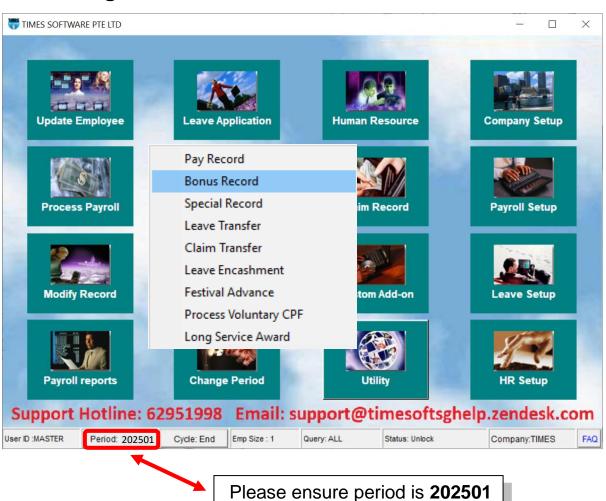




1.7 PREVIOUS YEAR BONUS (2024 BONUS PAID IN YEAR 2025)

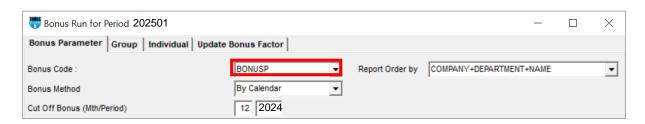
This section equips user with knowledge on how previous year bonus are processed.

Processing Procedures:





 To process a bonus, click on "Process Payroll" button and select "Bonus Record"



- 2. Select **BONUSP** under **Bonus Code** in this case.
- 3. For the Cut Off Bonus (Mth/Period), please enter as 12/2024.
- 4. The rest of the setting should follow **Chapter 1.2** (Refer to Pages 14 onwards).



IMPORTANT NOTE!!!

BONUSP is a reserved code for previous year's bonus.

According to IRAS only 2024 Contractual bonus paid in 2025 can be declared as 2024 income.

Non-contractual bonus paid in 2025 must treat as 2025 income.

DO NOT process bonus with **BONUSP** after 1st **March**, (or before February's CPF cut off deadline by 14th March), as the bonus will not be accurately reflected on IR8A forms.

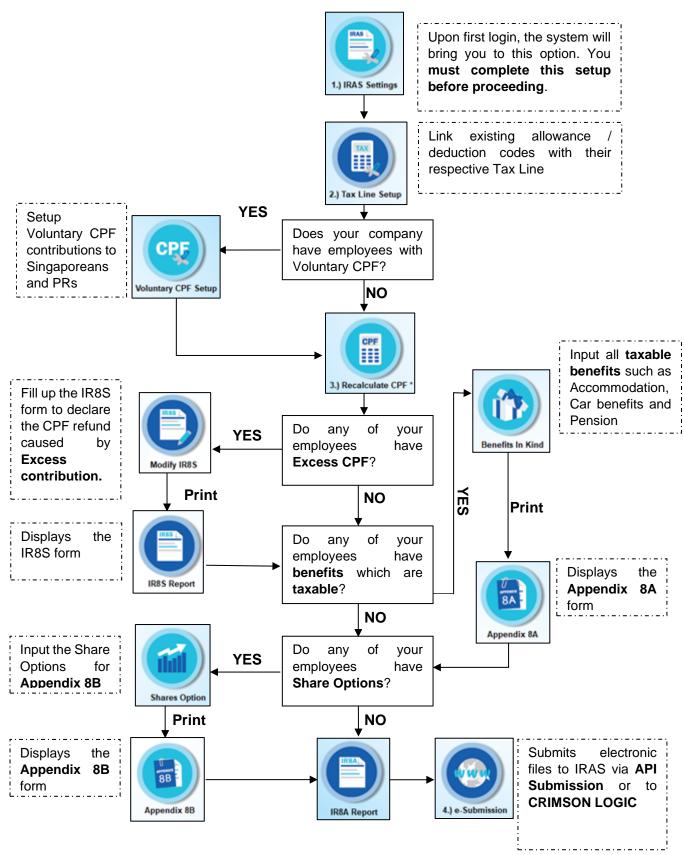
Bonuses are assessed in the year that an employee becomes entitled to the bonuses:

- i. **Contractual bonuses** which are payable in accordance with the terms of a contract of service or a bonus plan adopted by an employer and which cannot be rescinded by the employer without legal consequences.
- i ii. **Non-contractual bonuses** which can be rescinded by the employer at any time prior to the actual payment of the bonuses without legal consequences.

For examples of when bonuses are to be declared, refer to www.iras.gov.sg [Taxes > Individual Income Tax > Basics of Individual Income Tax > What is taxable, what is not > Employment income > Salary, bonus, director's fee, commission and others]



Part 2 – IRAS Submission



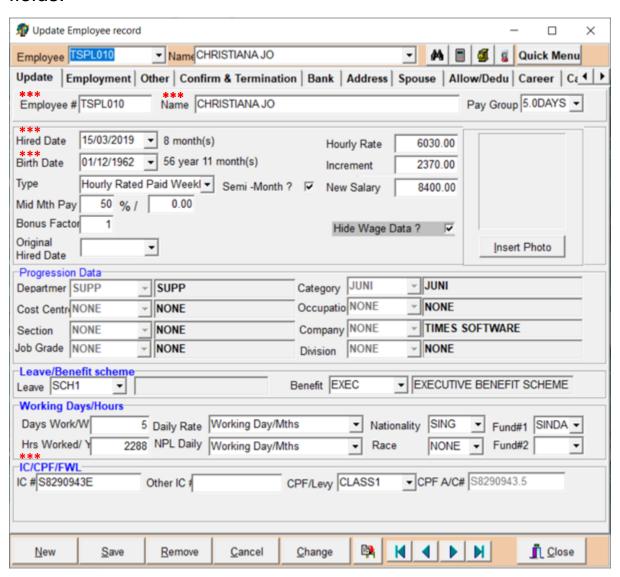


2.1 Creation of Profile for IRAS Submission

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.

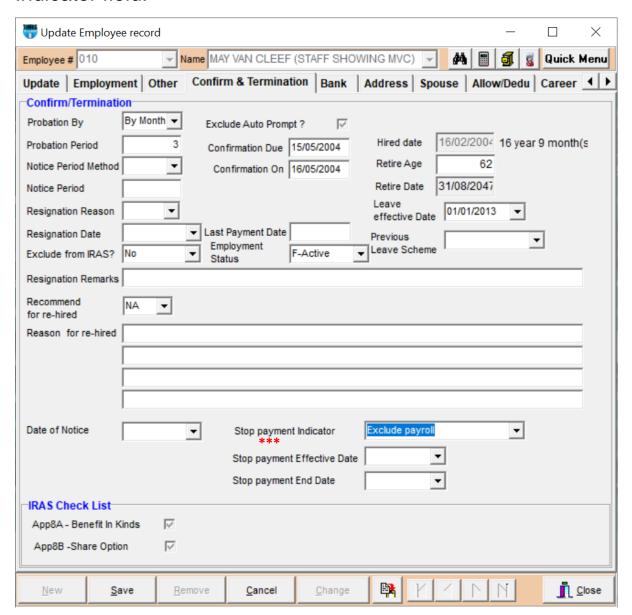
Creation procedures:

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





To avoid processing monthly payroll, go under Confirm and Termination Tab, select "Exclude payroll" under Stop Payment Indicator field.



IRAS Check List (Refer to Topic 2.10.5)

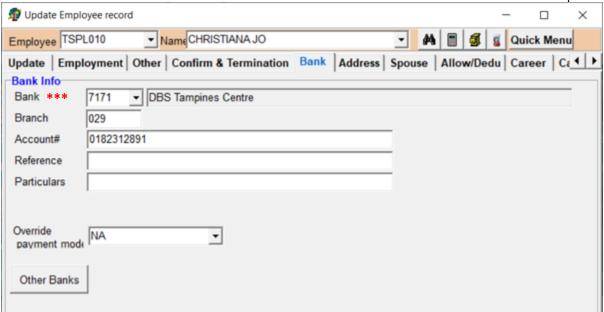
Option to let user to generate report for reference.

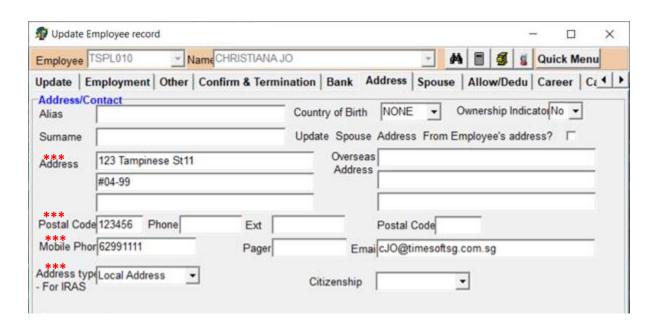
To prompt user to generate Appendix 8A when benefits-in-kind are provided to the employees.

To prompt user to generate Appendix 8B when employees derived gains or profit from Employee Stock Option (ESOP) Plans or other forms of Employee Share Ownership (ESOW) Plans.



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2.2 Exclusion from IRAS Submission

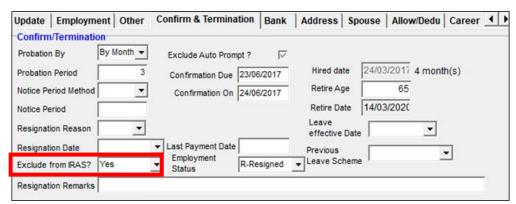
To exclude employee(s) from IRAS submission.

Exclude Scenarios:

- (a) Foreigners posted overseas after clearance has been filed and did not render any employment service in Singapore for the rest of the calendar year;
- (b) Foreigners who are contracted by a Singapore employer to be based overseas and rendered their employment services wholly outside Singapore for the whole calendar year; and
- (c) Foreigners who has left the organization where filing of Form IR21 is required.
- (d) Individuals Exempted from Paying Tax

Generally, you do not need to pay income tax if you satisfy the following conditions:

- You are earning gross income of \$22,000 or less in a year;
- You do not derive or receive any income in Singapore.
- 1. To exclude employee, go under **Update Employee Record > Confirm & Termination Tab**.
- 2. From the "Exclude from IRAS?" field, select "Yes" from the drop down button. With this, the employee will be excluded from the IRAS submission.





2.3 IRAS Program

To begin, the latest patch has to be installed. Please note that IRAS.exe is a **separate** application.

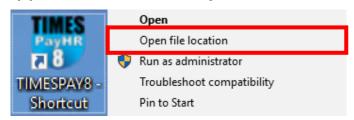
This application allows user to generate Income tax documents (IR8A, IR8S, Appendix 8A and Appendix 8B) as well as E-Submission files to Crimson Logic and AIS submission to Inland Revenue Authority Of Singapore (IRAS).

We also support IRAS API Service with Corp Pass login.

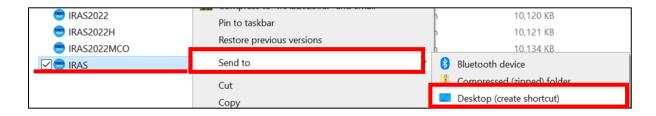


Q: How to create shortcut to desktop?

A: To create a shortcut icon, perform a right click on Payroll application, select "Open file location".



You will be directed to the TP8 folder. Search for the "IRAS.exe", select the application then perform a right click, select "Send To" and choose "Desktop (create shortcut)" option.







ADDITIONAL INFORMATION

For client whom are having multi-company version, please use "Select Company" option to manage subsidiaries within one login.

Please select company to proceed if the following warning is prompted upon report generation or import function.



Q: What if I want to submit all companies under same UEN in a single submission?

A: You no longer can submit together. Please ensure to select company code before proceeding.

Q: What is in the FAQ icon?

A: It directs to our website where you could access our user guides and Income Tax Write Up.





User will only be able to access employee's IR8A details if they have **full access rights** to payroll application.

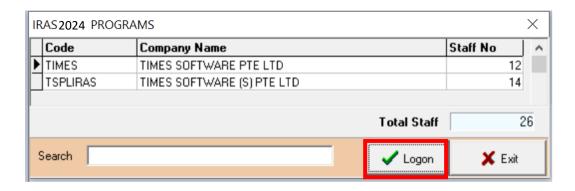


Getting Started:

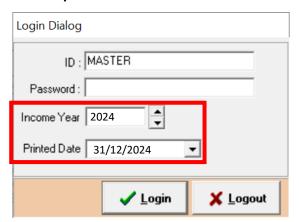
1. Double click the icon to launch the program.



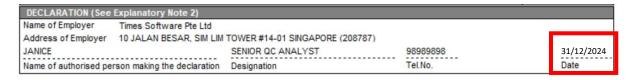
2. The main login screen will be display on your screen. To login, select the company by doing a left-click on the company code. Then click on "Logon" button.



3. System will prompt a Login Dialog. Please enter User ID and Password to proceed. Indicate Income Year to **2024.**



Print Date is reflected at the bottom of the IR8A form.





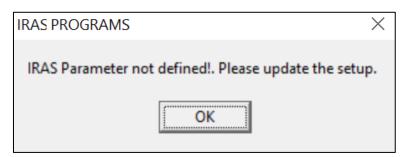
2.4 IRAS Settings

2.4.1 Parameter

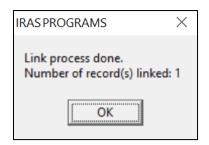
This option is crucial as it reflects global settings that will reflect on IR8A form.

Settings Procedures:

After successful login, the system will prompt "IRAS Parameter not defined! Please update the setup.", click "OK" to proceed.



The system will also automatically link employees with more than 1 profile based on their **FIN** or **NRIC No.** Click on "**OK**" to proceed.

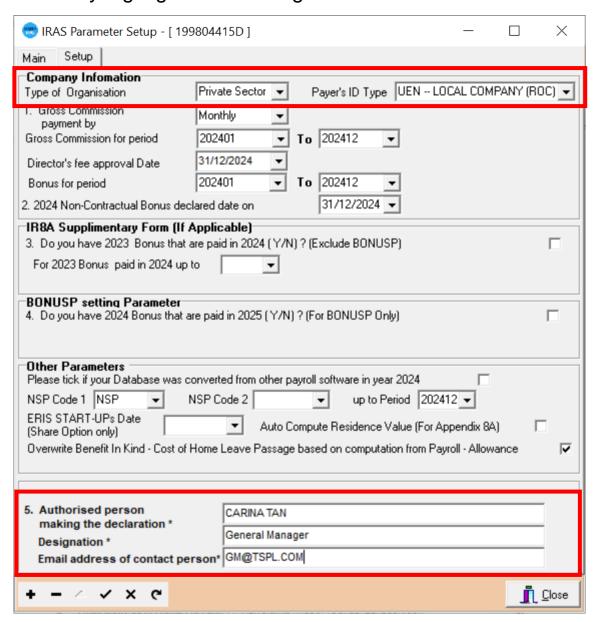


Otherwise, the system will prompt "There is no redundant NRIC/FIN number found in the database. You need not link anything."





After which you will be directed to **IRAS Settings** screen, system will copy details from last year. To proceed, kindly verify in the mandatory highlighted on the right:





? FREQUENTLY ASK QUESTION

Q: Why I cannot exit from IRAS Settings and system keeps prompting "Invalid Payer ID!".

A: This is because the mandatory fields have not been updated. To exit click on "**OK**" to return to IRAS Setting page.



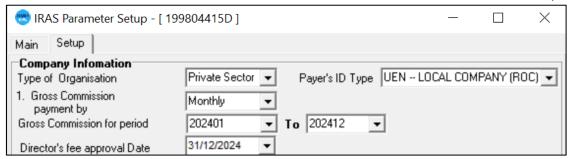
Q: What happens if I do not have the details now can I update the records later?

A: Yes, you can revisit this once you have the details.



To make changes to the settings, it can be amended by accessing the **IRAS Settings** icon from the **main menu**.





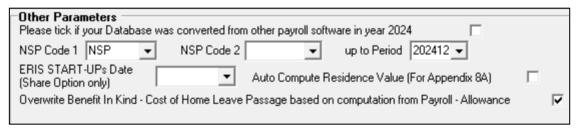
Item	Explanation					
Types Of Organization :	 MINDEF (Ministry of Defence) Government Department (MOE, MOF) Statutory Board (HDB, PUB, CPF, IRAS) Private Sector (For-profit organizations) Others (Non-profit organizations) 					
Payer's ID Type :	UEN-BUSINESS (ROB) Company registration ID with the following format nnnnnnnX. E.g 52912345A UEN-LOCAL COMPANY (ROC) Company registration ID with the following format yyyynnnnnX. E.g 200312345A.					
(Format yyyy = year, n = numbers, P, Q, X = alphabet)	ASGD - Tax Reference number assigned by IRAS ITR - Income Tax Reference number assigned by IRAS UEN-OTHERS- Unique Entity Number Others (e.g.Foreign Company Registration Number) Company registration ID with the following format TyyPQnnnnX. E.g T08FC1234A					
Gross commission payment by :	Indicate if company payout commission by: - Monthly - Others - NA					
Gross commission for period	For company that payout commission monthly indicate period 202401 to 202412 . - User can select the exact period if commission is paid one time. - User whom do not payout commission please keep the fill as it is at period 202401 to 202412.					
Director's fee approval date	Indicate date when company's annual general meeting /Extraordinary General Meeting (AGM/EGM) is held or approval date of the director's fee by the board of the company. For public listed company, if more than one meeting during the calendar year to approve payments of director's fees for the same accounting year, enter the date of approval of the last held meeting; By default, it is dated to 31st Dec 2024.					





	Item	Explanation							
	Bonus for period	For company that payout multiple bonus throughout the year, indicate period from 202401 to 202412 . -User whom do not payout bonus please keep the fill as it is at							
		period 202401 to 202412							
		Default to 31st Dec 2024.							
2.	2024 Non-	What is contractual bonus?							
	Contractual Bonus declared date on	Bonuses that are payable in accordance with the terms of a contract adopted by an employer, which cannot be rescinded by the employer without legal consequences. An example of a contractual bonus is the 13th month payment, an annual wage supplement.							
		If you have any contractual bonus to be declared payable in 2023 but was paid in 2024.							
		✓ to enable this option.							
3.	Do you have 2023 bonus that are paid	Important Note: The bonus amount will appear in a separate IR8A form (Supplementary Form).							
	in 2024 (Y/N)?	IRAS YA 2024 DEADLINE							
	(Exclude BONUSP)	DEC JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC YEAR 2023 YEAR 2024							
		2023 CONTRACTUAL BONUS							
4.	Do you have 2024	Companies that payout 2024 bonus in 2025 using BONUSP code, will have to tick on this option before the bonus amount could be declared under YA2024. Contractual Bonus to declared in 2024 but paid in 2025.							
	bonus that are paid	IRAS YA 2025 DEADLINE							
	in 2025 (Y/N)? (For BONUSP Only)	JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC JAN FEB MAR							
		YEAR 2024 YEAR 2025							
		2024 CONTRACTUAL BONUS PAID IN 2025 (BONUSP)							

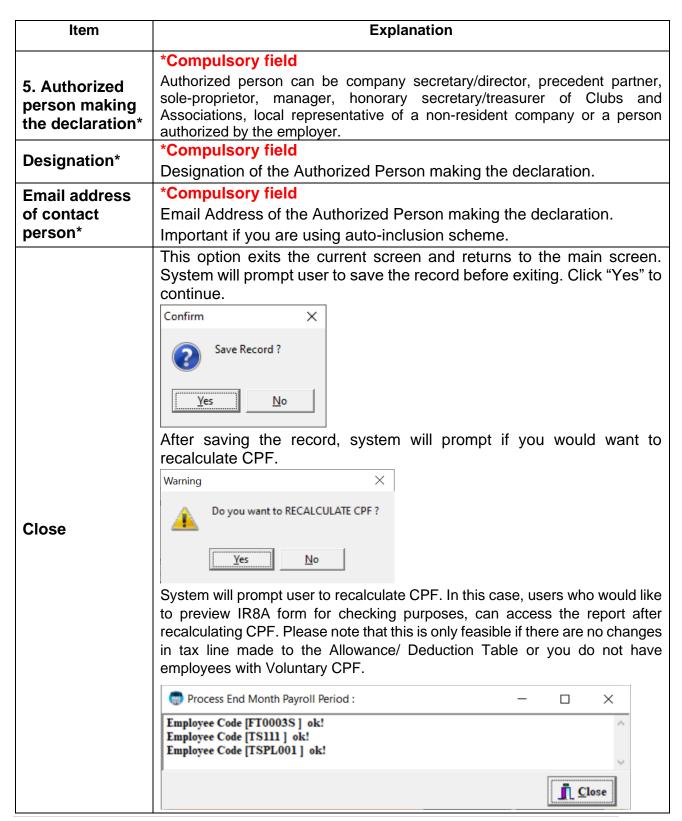




Item			Explanation								
Please tick if your Database was converted from other payroll software in year 2024	 ✓ if database is converted from other payroll software with data migration. Important Note: OT figures may not be captured into the form IR8A if this option is not indicated. 										
	• NS	SP Code 1 / Code	2								
NSP Code 1 / NSP Code 2	Select the NSP.	Select the previous National Service Pay code used. The default code is NSP .									
ERIS START-Ups	•	Stock options or shares granted from 16 Feb 2008 to 15 Feb 2013 (both									
Date	dates inclusive). The grant date must be within the first three years of the										
(Share Option only)	company's incorporation.										
Auto Compute Residence Value (For Appendix 8A)	When the option is ✓, system will auto compute Residence Value based on user entry when Appendix 8A is generated.										
Overwrite Benefit in Kind- Cost of Home Leave Passage based on	under Benefits in Kind.										
computation from	Search Desc: H	DM Sorted I	y ALLOW_CODE	Fixed Col 0							
Payroll –	Code	Description	TAX	Benefit In Kind							
Allowance	DENT	DENTAL REIMBURSEMENT	Not Taxable	III Kiliu							
Allowalice	DIR	DIRECTOR FEE	3. Director fees								
	ERP	ERP CLAIMS	Not Taxable Not Taxable		-						
	EUCF	EURASIAN COMMUNITY FUND EXGRATIA PAYMENT	Not Taxable 74. Ex-gratia payment\$		-						
	FWL	FWL DEDUCTION	Not Taxable								
	GRATUITY	GRATUITY PAYMENT	71. Gratuity								
	HLP	HOME LEAVE PASSAGE	12. Benefit In Kinds	Home Leave Passage							
	HOUSE	HOUSING ALLOWANCE	63. Allowance - Other								
1	INCO	INCOME TAX DEDUCTION	12. Benefit In Kinds								



5. Authorised person
making the declaration *
Designation *
Email address of contact person*





2.4.2 Linked Employee Setup

This option allows you to link two employee records with same NRIC or FIN number. In cases where employee resigned and was rehired in the same year, system will combine both records as one for submission.

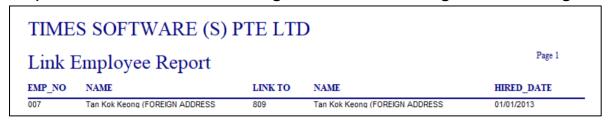
Linking Procedures:

- 1. Select Linked Employee Setup
- 2. Click on "Generate" button.

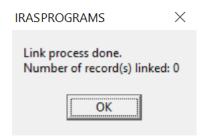
System will auto-generate the record as follows:



Report function for users to generate the listing for checking



In the event if there are no records linked, the following message will be prompted:



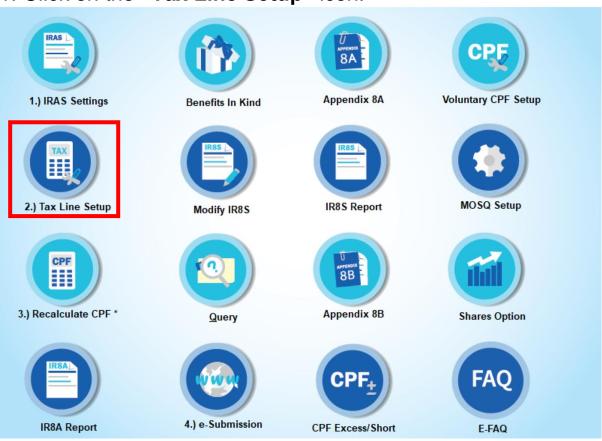


2.5 Tax Line Setup

This function allows the assignment of the tax line to allowance and deduction codes used in the payroll system for the year. With this, the amount would be correctly reflected on the employees' IR8A form.

Mapping Procedures:

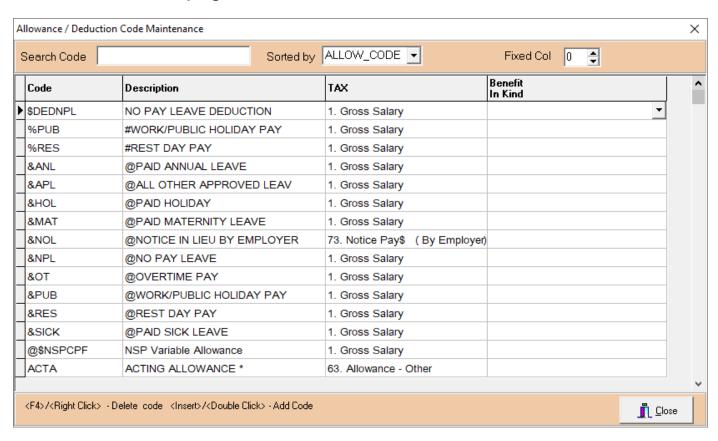
1. Click on the "Tax Line Setup" icon.





The allowance / deduction code maintenance table will be prompted. Ensure **used** codes are linked to their respective tax line.

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





FORM IR8A

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

	me. Please read th		mon completing th						
Emp	ployer's Tax Ref. No	. / UEN		Employee's Tax Re	ef. No.: *NRIC /	FIN (Foreign	Identification	No.)	
Full	Name of Employee	as per NRIC / FIN		Date of Birth		Sex	Citizer	ship	
Res	sidential Address			Designation		Name of Bar	nk to which sa	lary is credited	
	mployment commend e Explanatory Note	ced and/or ceased duri	ng the year, state:	Date of Commence	ement	Date of Cess	ation		
(36)		anatory Note 9 unless ot	herwise specified)				\$		
a)	Gross Salary, Fe	es, Leave Pay, Wages	s and Overtime Pay	,				1. Gross Sa	lary
b)	Bonus (non-contr	actual bonus paid in 20	024 and/or contractu	al bonus)			ď	2. Bonus	
c)	Director's fees (a	approved at the compa	ny's AGM/EGM on _	/)	04 411			3. Director's	s Fee
d)	Others:				62. Allo	wance – Tr wance – Er	•	nt	
		Transport \$			63. Allo	wance – Ot	hers	10 :	
	Gross Commiss Pension	sion for the period	/to/	/ * Monthly a	ındl or omer aan	oe payment		4. Commiss	ion
	4. Lump sum payr	ment	-		7		L	5. Pension	1
	(i) Gratuity \$	71. Gratuity	(ii) Notice Pay \$	73. Notice Pay	Ex-gratia pay	ment \$ 74	4. Ex-gratia	Payment	
	(iv) Others (pleas	se state nature) \$							_
		n for loss of office \$	75. Gratuity - 0	Tom no		Date of Appro			
	Reason for pay	ment:	72. Loss of Of	fice Lengt	th of service w	ithin the com	pany/group:		
	Basis of arriving	g at the payment:	(Give details sepa	arately if space is insu	ufficient)				
	Pension/Provident l (Amount accrued u	s including gratuities/pen Fund: Name of Fund p to 31 Dec 1992 \$							
	[See Explanatory I	e by employer to any Per Notes 9d (6)]	nsion/Provident Fund		ount accrued fro gapore	m 1993:			
;	7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the App	Notes 9d (6)] contribution to CPF by en m IR8S] m Employee Stock Optic pendix 8B]	nployer (less amount i	constituted outside Sin refunded/to be refunde s of Employee Share O	gapore d):			Key from Benefits I	n Kind
;	7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the App	Notes 9d (6)] contribution to CPF by en m IR8S] m Employee Stock Optio	nployer (less amount i	constituted outside Sin refunded/to be refunde s of Employee Share O ete Appendix 8A]	gapore d): wnership (ESOV	V) Plans:		_	n Kinc
e)	7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the App 9. Value of Benefits-in 1. Remission: Amount 2. Overseas Posting:	Notes 9d (6)] contribution to CPF by en m IR8S] m Employee Stock Optic pendix 8B]	nployer (less amount in (ESOP)/other forms Note 12 and comple par (See Explanatory	constituted outside Sin refunded/to be refunde s of Employee Share O ete Appendix 8A] TOTAL	gapore d):	V) Plans:		_	n Kinc
e) :	7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the App 9. Value of Benefits-in 1. Remission: Amount 2. Overseas Posting:	Notes 9d (6)] ontribution to CPF by en m IR8S] m Employee Stock Optic pendix 8B] 1-kind [See Explanatory t of Income \$	nployer (less amount in (ESOP)/other forms Note 12 and comple par (See Explanatory tory Note 8b)	constituted outside Sin refunded/to be refunde s of Employee Share O ete Appendix 8A] TOTAL Note 8a)	gapore d): wnership (ESOW (items d1 to d9	V) Plans:		_	n Kinc
e) :	7. Excess/Voluntary of Complete the For 8. Gains or profits fror [Complete the App 9. Value of Benefits-in 1. Remission: Amount 2. Overseas Posting: 3. Exempt Income: \$. Employee's income tax borne by	Notes 9d (6)] ontribution to CPF by en m IR8S] m Employee Stock Optic pendix 8B]kind [See Explanatory t of Income \$ "Full Year/Part of the Ye (See Explana	nployer (less amount in (ESOP)/other forms Note 12 and comple ar (See Explanatory atory Note 8b) employer, DO NOT en	refunded/to be refunde s of Employee Share O ete Appendix 8A] TOTAL Note 8a)	gapore d): wnership (ESOW (items d1 to d9	V) Plans:	yer	_	n Kinc
e) :	7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the App 9. Value of Benefits-In 1. Remission: Amount 2. Overseas Posting: 3. Exempt Income: \$. Employee's income	Notes 9d (6)] contribution to CPF by en m IR8S] m Employee Stock Optio pendix 8B]kind [See Explanatory t of Income \$ "Full Year/Part of the Ye (See Explana If tax is fully borne by explana (i) If tax is partially borne	nployer (less amount in (ESOP)/other forms Note 12 and comple har (See Explanatory story Note 8b) employer, DO NOT en the by employer, state	refunded/to be refunde s of Employee Share O ete Appendix 8A] TOTAL Note 8a)	gapore d): wnership (ESOV (items d1 to d9) and (ii) for which tax is b	V) Plans:	-	_	n Kinc
e) :	7. Excess/Voluntary of Complete the For 8. Gains or profits fror Complete the App 9. Value of Benefits-in 1. Remission: Amount 2. Overseas Posting: 3. Exempt Income: \$. Employee's income tax borne by employer? * YES / NO	Notes 9d (6)] contribution to CPF by en m IR8S] m Employee Stock Optio pendix 8B]kind [See Explanatory t of Income \$ "Full Year/Part of the Ye (See Explana If tax is fully borne by explana (i) If tax is partially borne	nployer (less amount in (ESOP)/other forms Note 12 and completion ar (See Explanatory story Note 8b) employer, DO NOT en ne by employer, state tax is borne by emplo	refunded/to be refunded of Employee Share Of Emp	gapore d): wnership (ESOV (items d1 to d9) and (ii) for which tax is b	V) Plans:	-	Benefits I	n Kinc
f) [7. Excess/Voluntary c [Complete the For 8. Gains or profits fror [Complete the Apr] 9. Value of Benefits-in 1. Remission: Amount 2. Overseas Posting: 3. Exempt Income: \$. Employee's income tax borne by employer? * YES / NO * YES / NO * DEDUCTIONS (See B EMPLOYEE'S COMPUL: refunded) Name of F (Apply the appropriate contributions to CPF.	Notes 9d (6)] ontribution to CPF by en m IR85] m Employee Stock Optic pendix 8B]kind [See Explanatory t of Income \$	nployer (less amount in (ESOP)/other forms Note 12 and complet ar (See Explanatory atory Note 8b) employer, DO NOT en the by employer, state tax is borne by employer ctions) PF/Designated Pensic CPF Board on its webs Medisave Account, v	refunded/to be refunded of Employee Share Of Emp	gapore d): wnership (ESOW (items d1 to d9 nd (ii) for which tax is be of tax to be paid (less amount re	oorne by emplo by employee		Benefits I	n Kinc

There are penalties for	failing to give a return (or furnishing an incorrect o	or late return.	
ame of authorised person making the declaration		Tel. No./Email	Signature	Date
ddress of Employer:				
ame of Employer:				
Life Insurance premiums deducted from salaries DECLARATION (See Explanatory Note 2)	5:			
Contributions deducted from salaries to Mosque				
*Yayasan Mendaki Fund/Community Chest of Sin	•	CF/Other tax exempt donation	ns	
Donations deducted from salaries for:		,		
contributions to CPF, voluntary contributions to Me Scheme, SRS contributions and contributions to C			nt Sum Topping-up	
(Apply the appropriate CPF rates published by CPF				
refunded) Name of Fund :	Designated Fension of 1	Tovident I dild (less dillodi	it refunded/to be	
EMPLOYEE'S COMPULSORY contribution to *CPF/	Docianatod Doncion or [Provident Fund /leee amou	nt refunded/to be	



2.5.1 Allowance

Item	Explanation	Taxable?
	Recurring fixed transport allowance Reimbursement between employee's home and office.	Yes
Transport Allowance (Tax Line 61)	3. Transport allowance for employee performing OT4. 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	Recurring fixed entertainment allowance	Yes
(Tax Line 62)	2. Reimbursement of entertainment allowance for work purposes.	No
Laundry	Recurring fixed laundry allowance	Yes
Allowance (Tax Line 63)	2. Laundry allowance made for washing special clothing, e.g. protective clothing	No
	Recurring fixed meal allowance	Yes
Meal Allowance (Tax Line 63)	 Meal reimbursement for OT purposes. 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
	Amount in excess of IRAS acceptable rates are taxable.	Depends on Acceptable
	IRAS Rates Per Day for China = \$ 88	Rates
Per Diem Allowance	If company gives \$100/day only \$100-\$88 = \$12 is taxable	
(Tax Line 63)	If company gives \$50/day which is lower than the rates given by IRAS, it is not taxable .	



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

https://www.iras.gov.sg/docs/default-source/individual-income-tax/employers/2024-acceptable-rates-for-per-diem-allowances.pdf?sfvrsn=190558fb 0

IRAS Acceptable Rates for Per Diem Allowances - 2024

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

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

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

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

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

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



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

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



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

Country/ Region	Rate Per Day (S\$)	Country/ Region	Rate Per Day (S\$)
Gabon	162	Lesotho	56
Gambia	92	Liberia	96
Georgia	100	Libya	114
Germany	118	Lithuania	83
Ghana	157	Luxembourg	162
Greece	103	Macao	67
Grenada	108	Madagascar	103
Guam	101	Malawi	76
Guatemala	98	Malaysia	73
Guinea	112	Maldives	155
Guinea-Bissau	78	Mali	112
Guyana	144	Malta	105
Haiti	120	Marshall Islands	84
Honduras	67	Mauritania	71
Hong Kong	96	Mauritius	90
Hungary	102	Mexico	137
Iceland	112	Micronesia	84
India	100	Moldova, Rep of	76
Indonesia	130	Monaco	130
Iran	39	Mongolia	79
Iraq	119	Montenegro	67
Ireland	119	Montserrat	80
Israel	155	Morocco	113
Italy	111	Mozambique	105
Jamaica	112	Myanmar	101
Japan	162	Namibia	70
Jordan	91	Nauru	73
Kazakhstan	96	Nepal	101
Kenya	128	Netherlands	111
Kiribati	43	New Zealand	121
Korea, North	92	Nicaragua	68
Korea, South	122	Niger	93
Kuwait	198	Nigeria	96
Kyrgyzstan	94	Niue	107
Lao People's Democratic	80	Norway	133
Latvia	87	Oman	105
Lebanon	141		



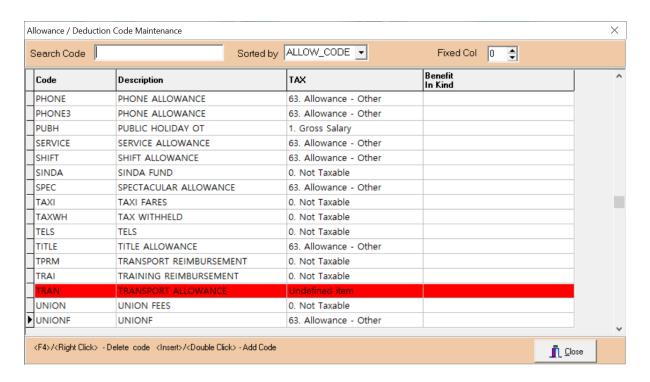
Acceptable Rates for Per Diem Allowances - 2024: P to Z

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

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



- 3. Any allowance codes that are **used** but not assigned to any tax line will be highlighted in Red.
- 4. After assigning relevant tax line to respective allowance and deduction codes. Click on "Close" button, to exit.





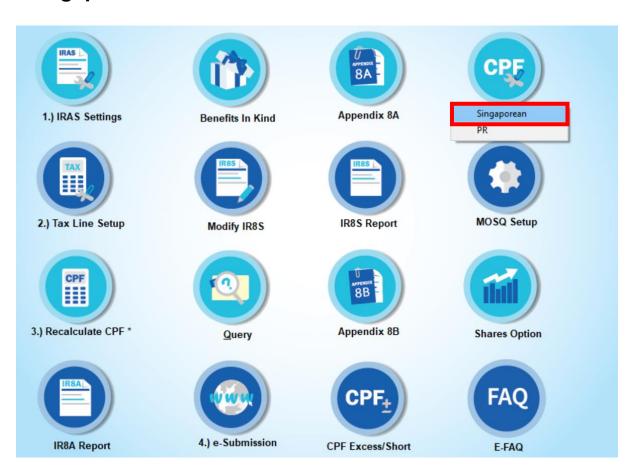
2.6 Voluntary CPF Setup

This section is mandatory for employees with Voluntary CPF contribution made by Singapore Citizens or Permanent Residents.

Please proceed to **Chapter 2.7 Recalculate CPF** if voluntary CPF is not applicable.

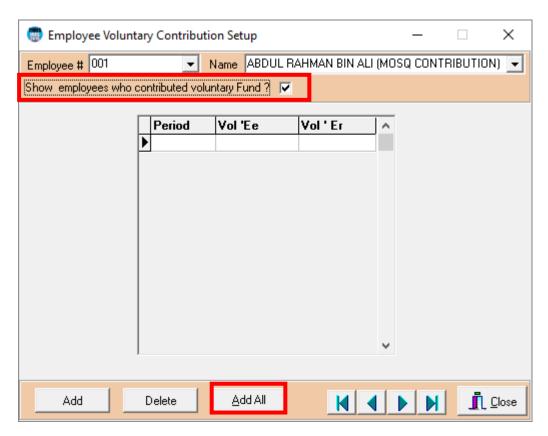
Voluntary CPF for Singaporeans

1. Click on "Voluntary CPF Setup" icon and click on "Singaporean".





2. "Show Employees who Contributed Voluntary Fund?" enables a filter function. With this, only employees who contribute voluntary fund will be reflected on the dropdown list. To activate the function, tick the box.

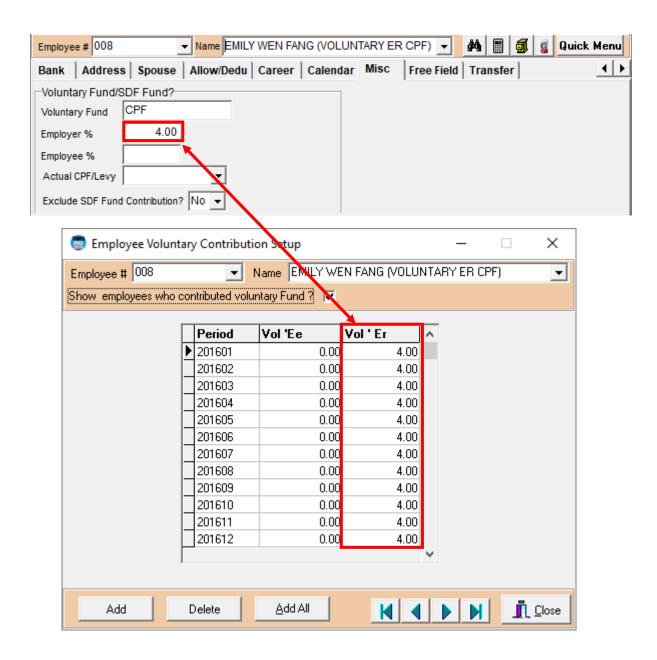


Next, click on "Add All" button. System will automatically churn out voluntary contribution amount under Vol' Er and/or Vol' Ee column accordingly.

In the event if the employee's name is not in the list. Select the staff and click on "Add" button manually.



The screenshot below illustrates how the setup is linked from **Update Employee > Misc Tab** to **Voluntary CPF Setup**.





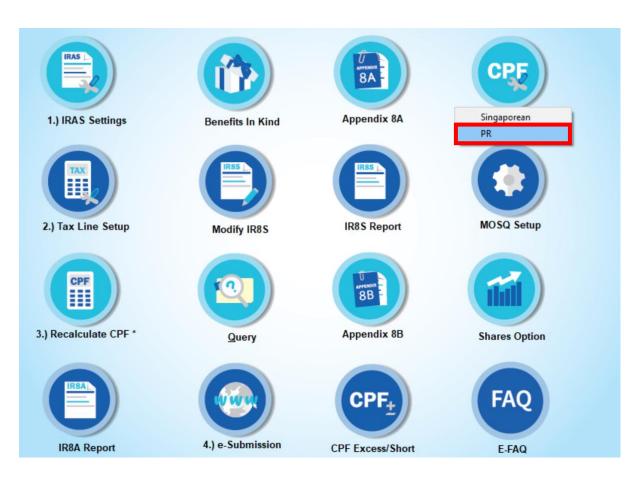
Voluntary CPF for Permanent Residents



IMPORTANT NOTE!!!

Contributions that are **APPROVED** by CPF board **ARE NOT** considered as Voluntary Contribution.

1. Click on "Voluntary CPF Setup" icon, select "PR" for Permanent Residents.

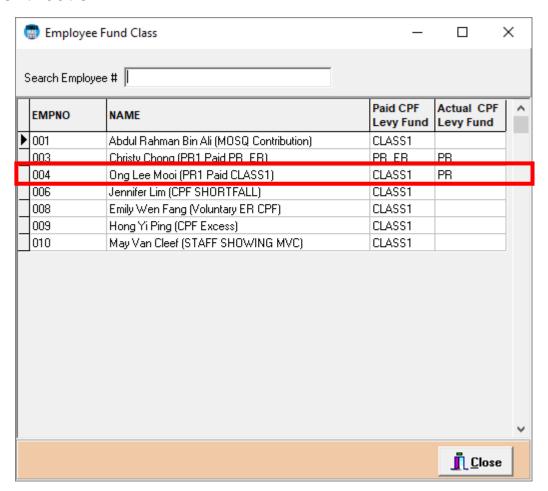




2. Employee CPF/Levy Fund screen will be prompted:

In the event where first year PR employee contributes graduated rate for employer CPF and PR first year rate for employee CPF.

Kindly indicate **PR** under "**Actual CPF Levy Fund**" as a portion of the Employer CPF is considered as voluntary contribution:





2.7 Recalculate CPF

*THIS STEP IS COMPULSORY.

This process recalculates CPF contributions for the year 2024. System will recalculate CPF to compute the following:

- Voluntary Contribution
- Supplementary Bonus
- CPF Contribution

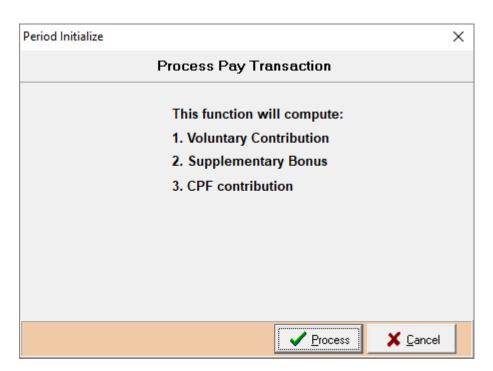
Recalculation Procedures:

1. Click on the "Recalculate CPF" icon.





2. Period Initialize screen will be prompted: Click on "**Process**" button to start the process.



3. Upon completion, period initialize screen will disappear and you will be directed to the main screen.





2.8 Modify IR8S

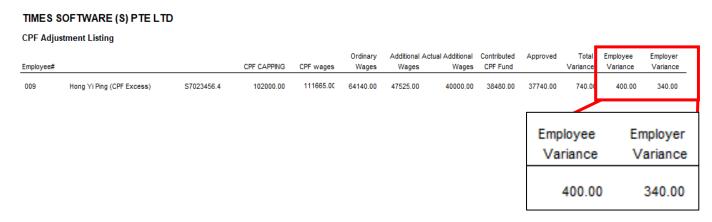
This function allows user to include information on excess CPF Contributions for the year ended 31 Dec 2024.

Procedures for CPF Excess Refund:

1. Click on "CPF Excess/Short" icon to check on which employee has CPF excess.



This report shows the amount of CPF Excess that the employee has for the year. It is reflected under **Employee Variance** and **Employer Variance** column.





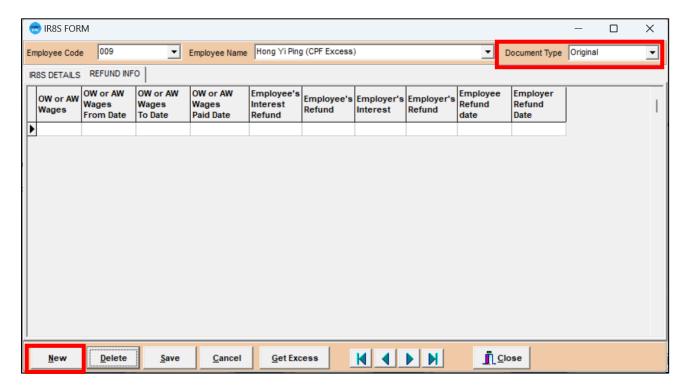
? FREQUENTLY ASK QUESTION

Q: What does the amount under Employee/ Employer Variance Column defines?

A: 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.

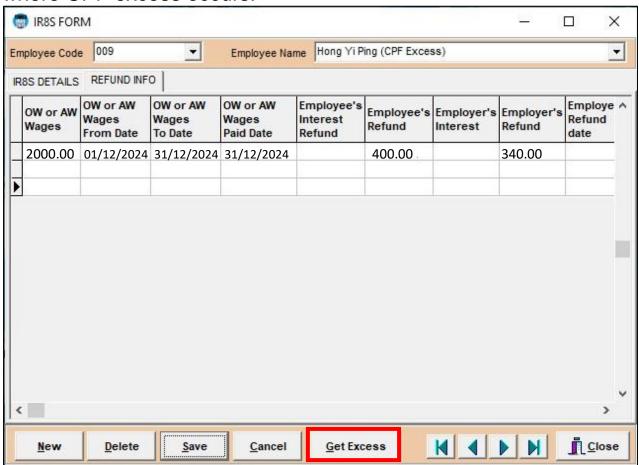
2. Go to Modify IR8S > Select Employee and make sure Document Type is set as Original. Then proceed to "Refund Info" tab to fill the information. Click "New" to start.





3. Next, click on "**Get Excess**" button. System will automatically populate the "OW or AW Wages", "OW or AW Wages From Date", "OW or AW Wages To Date" and "OW or AW Wages Paid Date", "Employee's Refund" and "Employer's Refund".

These dates can be identified through Pay History, the month where CPF excess occurs.





IMPORTANT NOTE!!!

Only indicate the refund date when you have received the refund from CPF Board. If the refund has not been received, please indicate the date the claim was made or expected to be made as at the date of completion of this form.



4. Once refund date is filled, Form IR8A item (7) will reflect as **NA** in the amount column.

			FORM I	R8A			
	Ret	urn of Employee'					
This Form will take abo	ut 10 minu		and give it to you	The second secon		ticulare and	detaile of hie/her
employment income. P						dicular 5 and	details of manier
Employer's Tax Ref.No./ UEN				Employee's Ta	ax Ref. No : *I	NRIC /FIN(Fo	reign Identification No
199804415D				S7023456D			
Full Name of Employee as pe	r NRIC/FIN			Date of Birth	Sex	Citizensh	nip
Hong Yi Ping (CPF Excess)				01/01/1980	Female	SINGAPO	
Residential Address 11 Tampines Street 21				Designation		Name of Ban	k to which salary is credi
#05-1432				PROGRAMME	R	CASH	
(520011)							
If employment commenced as		d during the year, s	state:	Date of Cor	mmencement	Date of C	Cessation
(See Explanatory Notes 5)							
INCOME (See Explanator	y Note 9 ur	iless otherwise s	specified)				
a) Gross Salary, Fees, Le	ave Pay, W	lages and Overtir	me Pay				78,000.0
b) Bonus (non-contractual	bonus pai)24 and/or con	tractual bonus)				40,000.0
c) Director's fees approve	ed at the co	mpany's AGM / EGI	M on				N
d) Others:							
1. Allowances : (i) Transp	port\$ NA	(ii) Ente	rtainment\$ NA	(iii) Other	s\$ NA		N
2. Gross Commission for	the period	to		* Monthly and/	or other than a	dhoc payment	t N
3. Pension \$							N
4.Lump sum payment			N/A		/m> F		N N
(i) Gratuity \$	NA S	(ii) Notice Pay \$	NA		(iii) Ex-gratia pa	yment \$	NA
(iv) Others (please state		NA		1001	121	£1	
(v) Compensation for los	s of office S	NA App	proval obtained from			of approval	*************
Reason for payment:		b (0) - 1-1-7		h of service within	the company/g	roup :	
Basis of arriving at the 5. Retirement benefits inc					n ata fram		
Pension/Provident Fund			diation of pension	ump sum payment	s, etc from		
(Amount accrued up to	n 31 Dec 19	92 S N	Δ)	Amount accrued	from 1993 ·		N
(Amount accrued up to 6. Contributions made by			IA) dent Fund constitut	Amount accrued ted outside Singap			N N
	employer to						N N
6. Contributions made by	employer to te 9d (6)]	any Pension/Provid	dent Fund constitut	ted outside Singap			
6. Contributions made by [See Explanatory Not 7. Excess/Voluntary cont [Complete the Form	employer to te 9d (6)] tribution to C n IR8S]	any Pension/Provid	dent Fund constitut	ted outside Singap d/to be refunded)	ore		N N
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6. Contributions made by [See Explanatory No 7. Excess/Voluntary cont [Complete the Form 8. Gains or profits from E [Complete the Appe 9. Value of Benefits-in-kir 2. Overseas Posting: 3. Exempt Income:\$ f) Employee's Income Tax borne by employer? NO DEDUCTIONS (See Explan EMPLOYEE'S COMPULSORY to be refunded) Name of I (Apply the appropriate CPF rates excess/voluntary contribution to sum Topping-up Scheme, SRS o Donations deducted from s * Yayasan Mendaki Fund / (Contributions deducted the Life insurance premium DECLARATION (See Explan Name of Employer Tillid Tillid (Complete Complete	employer to te 9d (6) 1 tribution to Co IR8S] mployee Storendix 8B] md [See Indix 8B	any Pension/Provided Provided	dent Fund constitutions amount refunded of the forms of Employment of Em	ted outside Singap I/to be refunded) I/to be refunded 8a) I/to anatory Note 8b) I/to ana	ership (ESOW) TOTAL (it and (ii) tax is borne by e be paid by emplo ss amount ref Retirement em)	mployer yee funded/	N N N N N N N N N N N N N N N N N N N
6. Contributions made by [See Explanatory Not] 7. Excess/Voluntary cont [Complete the Form 8. Gains or profits from E [Complete the Appe 9. Value of Benefits-in-kir e) 1.Remission: Amount of In 2. Overseas Posting: 3. Exempt Income:\$ f) Employee's Income Tax borne by employer? NO DEDUCTIONS (See Explan EMPLOYEE'S COMPULSORY to be refunded) Name of I (Apply the appropriate CPF rates excess/voluntary contribution som Topping-up Scheme, SRS o Donations deducted from s * Yayasan Mendaki Fund / (Contributions deducted the Life insurance premium DECLARATION (See Explan	employer to te 9d (6) 1 tribution to Co IR8S] mployee Storendix 8B] md [See Indix 8B	any Pension/Provided Provided	dent Fund constitutions amount refunded of the forms of Employment of Em	ted outside Singap I/to be refunded) I/to be refunded 8a) I/to anatory Note 8b) I/to ana	ership (ESOW) TOTAL (it and (ii) tax is borne by e be paid by emplo ss amount ref Retirement em)	mployer yee funded/	N N N N N N N N N N N N N N N N N N N



5. Here is a sample of Form IR8S with details in Section C:

2025 FORM IR8S

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

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

completing this form.										
	ME OF EMPLOYEE A	S PER NRIC/FIN			OF BIRTH	TAX REF. NO. *NRIC / FIN (Foreign Identification no.				
Alvin Chi	n .			17/03		S0012232G				
	ER'S TAX REF. NO.	If employment commence	ed and/or ceas	ed durin	g the year, state:		OF S'PORE PR		DATE OF	
/ UEN							US GRANTED(IF	R	ENUNCIATION OF	
1800110	32C	DATE OF COMMENCEME		F *CESS	SATION /		NTED ON / AFTER 1 Jan 2022)		S'PORE PR	
			- VEILE	LAGIO	01110					
SECTION	IA: Details of mon	thly wages and actual co	ntributions (Se	e Explan	atory Note 4)					
МТН	ORDINARY WAGES	CPF CONTE	RIBUTION		ADDITIONAL WA	AGES	CPF C	ONTF	RIBUTION	
	(OW)				(AW)					
		EMPLOYER	EMPLOYE	E		EMPLOYER		EMPLOYEE		
JAN	5,635.00	958.00	1,12	27.00	(0.00	0.00)	0.00	
FEB	5,635.00	958.00	1,12	27.00	(0.00	.00 0.00		0.00	
MAR	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00	
APR	5,635.00	958.00	1,12	27.00	(0.00	0.00)	0.00	
MAY	5,635.00	958.00	1,12	27.00	(0.00	0.00)	0.00	
JUN	5,635.00	958.00	1,12	27.00	(0.00	0.00)	0.00	
JUL	5,635.00	958.00	1,12	27.00	(0.00	0.00)	0.00	
AUG	5,635.00	958.00		27.00		0.00	0.00	_	0.00	
SEP	5,635.00	958.00		27.00		0.00	0.00	_	0.00	
OCT	5,635.00	958.00	.,	27.00		0.00	0.00		0.00	
NOV	5,635.00	958.00	1,12	27.00	(0.00	0.00)	0.00	
DEC	5,635.00	6,803.00	8,0	03.00	88,88	3.00	5,845.00)	6,876.00	
TOTAL	67,620.00	17,341.00	20,4	00.00	88,88	3.00	5,845.00)	6,876.00	

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

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

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

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

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

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

^{*} Delete where applicable.

Please cross box if applicable

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

^{*} Interest from the refund of employee's contribution is assessable under S10(1)(d) of the Income Tax Act(for example, if the date of refund is in the year 2024, interest will be taxable in the Year of Assessment 2025). Employees are required to declare the interest amount in their income tax return.
IR8S(1/2025)
There are penalties for failing to give a return or furnishing an incorrect or late return



FREQUENTLY ASK QUESTION

Q: When is IR8S filed?

A: This form is required if:

Section A

Complete this section for <u>all</u> months in 2024, i.e. months with and without excess CPF contributions if CPF contributions made in 2024 by you and/or your employee:

a. Are <u>more than</u> the compulsory contributions under the CPF Act; Example:

The compulsory employer's CPF contribution rate of an employee who is 55 years old and below is 17%. If the employer contributes more than the compulsory CPF contribution rate for the employee, the excess portion (less amount refunded or to be refunded) is taxable.

You may refer to CPF Board's website at www.cpf.gov.sg for the contribution rates of the different age groups.

- b. On monthly Ordinary Wages (OW) are more than \$6,800;
- c. On total AW are more than the difference between \$102,000 and OW subject to compulsory CPF contributions; or
- d. Are <u>not compulsory</u> under the CPF Act.

Example:

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

Section B on Form IR8S

Enter the amount of excess/voluntary CPF contributions made by you and/or your employee under employer's contribution and employee's contribution respectively.

Section C on Form IR8S

Complete this section if you and/or your employee claimed or will claim a refund of the excess contributions from CPF Board. Interest from the refund of employee's contribution is taxable in the hands of the employee. For example, if the date of refund is in the year 2024, interest will be taxable in the Year of Assessment 2025.

Q: How to file for IR8S Amendment?

A: Refer to link below:

https://www.timesoftsg.com.sg/updates/irasinfo/Amendment-Guide.pdf

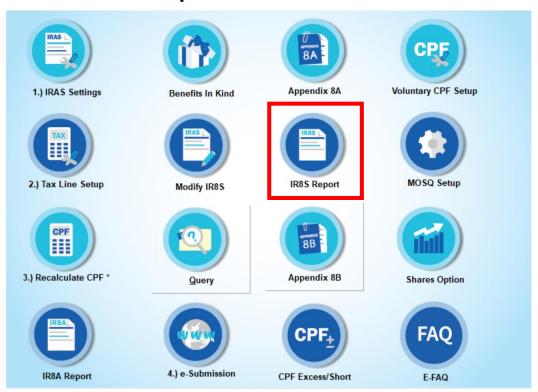


2.9 IR8S Report

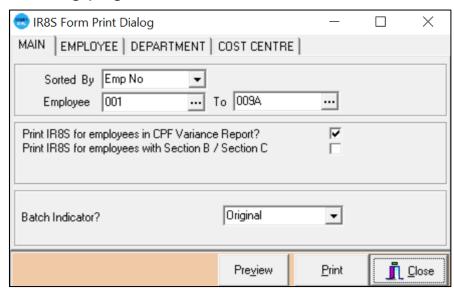
This section allows the user to print IR8S report.

Generating Procedures:

1. Click on "IR8S Report" icon.



2. IR8S Form Print dialog box will appear. Click on "Preview" button to view the IR8S report. Sample IR8S report is shown in the following page.





2025

FORM IR8S

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

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

completing this form.									
FULL NA Alvin Chi	ME OF EMPLOYEE A	S PER NRIC/FIN			OF BIRTH /2000	TAX R S0012	EF. NO. *NRIC / FIN	(Foreign I	dentification no.)
	ER'S TAX REF. NO.	If employment commence	ed and/or ceas			DATE	OF S'PORE PR		ATE OF CIATION OF
1800110	32C	DATE OF COMMENCEME			OF *CESSATION / SEAS POSTING		NTED ON / AFTER 1 Jan 2022)		ORE PR
SECTION	IA: Details of mon	thly wages and actual co	ntributions (Se	e Explar	natory Note 4)				
MTH	ORDINARY WAGES	CPF CONTE	RIBUTION		ADDITIONAL WA	AGES	CPF CC	ONTRIBUTI	ON
	(OW)	EMPLOYER	EMPLOYE	E	(AW)		EMPLOYER		EMPLOYEE
JAN	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
FEB	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
MAR	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
APR	5,635.00	958.00	1,12	27.00	(0.00			0.00
MAY	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
JUN	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
JUL	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
AUG	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
SEP	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
OCT	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
NOV	5,635.00	958.00	1,12	27.00	(0.00	0.00		0.00
DEC	5,635.00	6,803.00	8,0	03.00	88,88	8.00	5,845.00		6,876.00
TOTAL	67,620.00	17,341.00	20,4	00.00	88,88	8.00	5,845.00)	6,876.00
Has appr	oval been given by C	PF Board to make full con	tributions (for	SPR sta	tus granted on / a	ifter 1 J	an 2022):	,	∕es □ No □
SECTION	NB: Excess/Volunt	ary contribution to CPF (S	ee Explanatory	y Note 4)				
	Empl	oyer's Contribution :	\$ 34	0.00					•

Employee's Contribution : \$ 400.00

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

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

Remarks: NA

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

Please cross box if applicable

^{*} Delete where applicable.

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

Interest from the refund of employee's contribution is assessable under S10(1)(d) of the Income Tax Act(for example, if the date of refund is in the year 2024, interest will be taxable in the Year of Assessment 2025). Employees are required to declare the interest amount in their income tax return.

IR8S(1/2025)

There are penalties for failing to give a return or furnishing an incorrect or late return



EXPLANATORY NOTES FOR COMPLETION OF FORM IR8S FOR THE YEAR ENDED 31 DEC 2024

Employers NOT participating in AIS

You must prepare the Form IR8S if there is excess CPF contributions made in 2024 by you and/or your employee and give the form to your employee by 1 Mar 2025. Your employee must attach the Form IR8S when he files his Income Tax Return for the Year of Assessment 2025.

Employers participating in AIS

All employment income information including information on excess CPF Contributions for the year ended 31 Dec 2024 should be submitted to IRAS electronically by **1 Mar 2025**. Please ensure that the employment income information submitted to IRAS is correct and complete.

Employers participating in AIS do not need to issue the Form IR8S to your employees. However, you may wish to provide your employees with a separate statement for their record.

Please inform your employees <u>not</u> to include their employment income and deductions in their income tax form to avoid being taxed twice on the same income, as these information will be automatically included in their income tax assessments.

- 2. For tax treatment of excess/voluntary contributions to CPF by employer, please refer to Explanatory Note 9 d) 7 on the Completion of Form IR8A and Appendix 8A. State only the CPF contributions on wages in respect of Singapore employment as **no** deduction can be allowed for the employee's contribution on his wages in respect of non-Singapore employment. Similarly, employer's CPF contributions on the employee's wages in respect of non-Singapore employment are **not** taxable in Singapore.
- Ordinary Wages (OW) and Additional Wages (AW) in the Form IR8S have the same meaning as in the CPF Act. You may refer to CPF Board's website www.cpf.gov.sg for more information:
 - a) OW are wages due or granted wholly and exclusively in respect of an employee's employment in that month and payable before the due date for payment of CPF contributions for that month. Examples of OW are basic salary, overtime pay and monthly meal allowance.
 - b) AW are any remuneration other than OW (excludes directors' fee and value of benefits-in-kind for which no CPF contribution is required). Examples of AW are annual bonus, leave pay and quarterly sales incentive.
- 4. Please note the following when completing the Form IR8S:

Section A

Complete this section for <u>all</u> months in 2024, i.e. months with and without excess CPF contributions if CPF contributions made in 2024 by you and/or your employee:

 Are <u>more than</u> the compulsory contributions under the CPF Act; Example:

The compulsory employer's CPF contribution rate of an employee who is 55 years old and below is 17%. If the employer contributes more than the compulsory CPF contribution rate for the employee, the excess portion (less amount refunded or to be refunded) is taxable.

You may refer to CPF Board's website at www.cpf.gov.sg for the contribution rates of the different age groups.

- b) On monthly Ordinary Wages (OW) are more than \$6,800;
- On total AW are more than the difference between \$102,000 and OW subject to compulsory CPF contributions; or
- d) Are <u>not compulsory</u> under the CPF Act. Example:

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

Section B

Enter the amount of excess/voluntary CPF contributions made by you and/or your employee under employer's contribution and employee's contribution respectively.

Page 1 of 2



Section C

Complete this section if you and/or your employee claimed or will claim a refund of the excess contributions from CPF Board. Interest from the refund of employee's contribution is taxable in the hands of the employee. For example, if the date of refund is in the year 2024, interest will be taxable in the Year of Assessment 2025.

Item	What does it refer to
Amount	OW and/or AW for which CPF contributions are in excess of the statutory limit
Period	The calendar year in which the amount relates to
Date Paid	The date when the excess CPF contribution is paid

For examples on how to determine the taxable amount of the excess employer's CPF contributions on OW and AW, please refer to www.iras.gov.sg [Taxes > Individual Income Tax > Basics of Individual Income Tax > Tax reliefs, rebates and deductions > Tax reliefs > Central Provident Fund (CPF) Relief for employees]

Reference Link:

https://www.iras.gov.sg/docs/default-source/individual-income-tax/employers/explanatory-notes-on-form-ir8s-for-ya2025.pdf?sfvrsn=4501fedd 4



2.10 IR8A Report

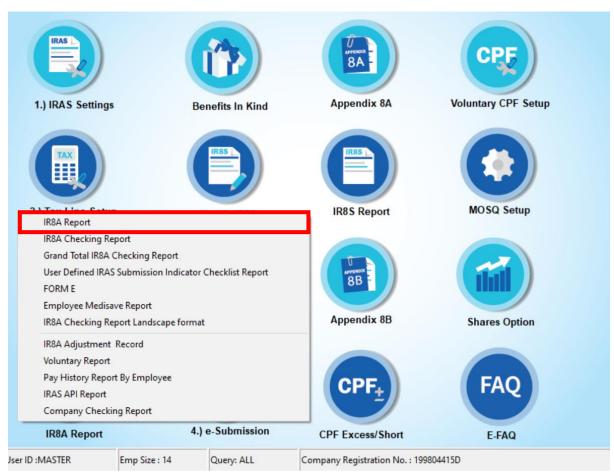
This section enables the users to generate various reports for checking and submission purposes or print hardcopies for employees reference.

2.10.1 IR8A Report

The following steps will enable the user to generate, view and print the IR8A reports / (IR8E for electronic submission).

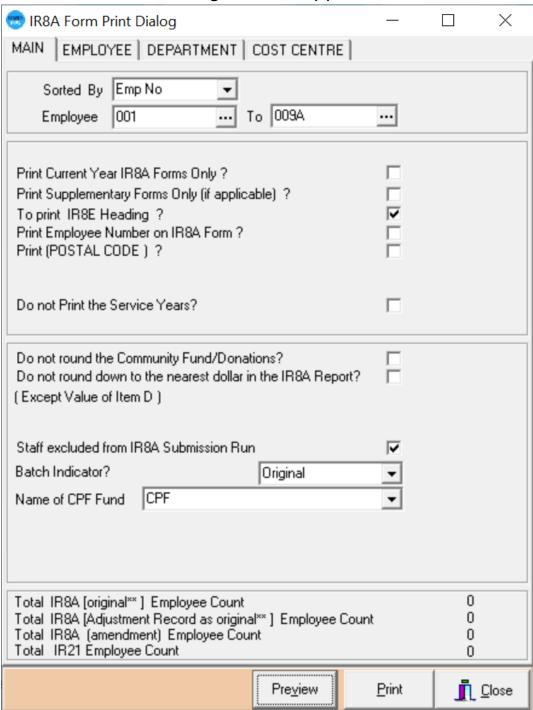
Generating Procedures:

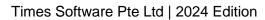
1. Click on "IR8A Report" icon. Select "IR8A Report".





2. IR8A Form Print Dialog box will appear:







Print Current Year IR8A Forms Only ?	
Print Supplementary Forms Only (if applicable) ?	
To print IR8E Heading ?	▽
Print Employee Number on IR8A Form ?	
Print (POSTAL CODE) ?	

Item	Explana	ation	
Print Current	To print only IR8A forms. Applicable to	user with both	IR8A and IR8A
Year IR8A	Supplementary		
Forms Only?			
Print	✓ to print Supplementary Forms (for IR)	AS Year 2023	3)
Supplementary			
Forms Only (if			
applicable)?			
To print IR8E	The form header will display FORM IR8	BE instead of F	FORM IR8A.
Heading?	, ,		
(Default	Please note that if you are doing manua	al submission,	this option must be
Ticked)	untick.		•
Daint	To print the constant and IDOA		
Print	To print the employee number on IR8A left side corner of the form.	form. It will be	e displayed on the top
Employee Number on			
IR8A Form	Employee No : 001 FORM IR		
IKOA FOIIII	Fill in this form and give it to your e This Form will take about 10 minutes to complete. Please get ready the emp	employee by 1 Mar	and details of his/her
	employment income. Please read the explanatory notes when completing th	is form.	
	Employer's Tax Ref.No./ UEN 199804415D	Employee's Tax Ref. No : 1 S8134513I	*NRIC / FIN(Foreign Identification No.)
	Full Name of Employee as per NRIC/FIN	Date of Birth Sex	Citizenship SINGAPOREAN
	Abdul Rahman Bin Ali (MOSQ Contribution)	01/09/1981 Male	SINGAPOREAN
Print (POSTAL	Postal Code description is indicates in t	he IR8A form	
CODE)	Employee No : 001 FORM II		
	Return of Employee's Remuneration f Fill in this form and give it to you	or the year ended 31 Dec	
	This Form will take about 10 minutes to complete. Please get ready the enemployment income. Please read the explanatory notes when completing	mployee's personal particu	ars and details of his/her
	Employer's Tax Ref.No./ UEN		: *NRIC /FIN(Foreign Identification No.)
	199804415D	S8134513I	Officeration
	Full Name of Employee as per NRIC/FIN Abdul Rahman Bin Ali (MOSQ Contribution)	Date of Birth Sex 01/09/1981 Mal	
	Residential Address	Designation	Name of Bank to which salary is credited
	BLK 79A TOA PAYOH #08-10	HR EXECUTIVE	CASH
	Postal Code (200079)		

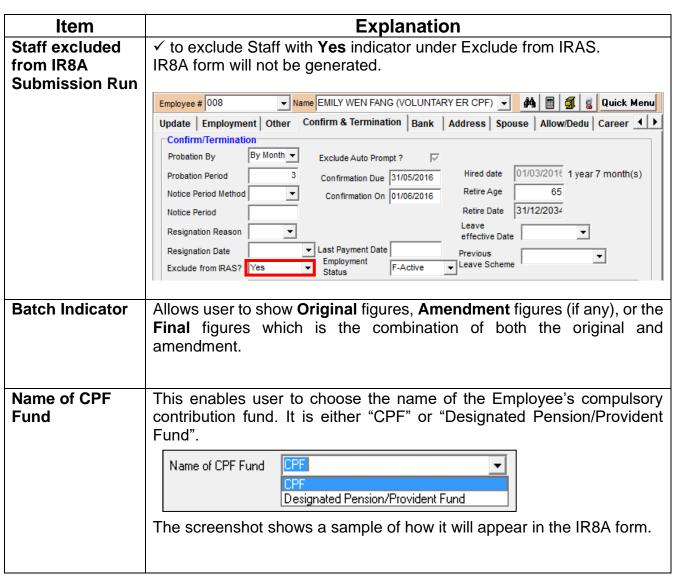


Do not Print the Service Years?	Г
Do not round the Community Fund/Donations? Do not round down to the nearest dollar in the IR8A Report? (Except Value of Item D)	Г

, ,		
Item	Explanation	
Do not Print the Service Years?	(II) Lump sum payment (item d4 of Form IR8A) i. The details of payment are to be classified into the respective fields in the table within the Form IR8A. ii. Compensation for loss of office is not taxable. The payment should not include taxable components such as gratuity, notice pay, ex-gratia payment, etc. iii. Employer needs to state the: • respective taxable components of the lump sum payment under items 4(i), (ii), (iii) and (iv) and declare the total amount under item d4; • amount of Compensation for loss of office under item 4(v); • date of approval (if approval has been obtained from IRAS) that the compensation for loss of office is not taxable; and • reasons for the payment, the basis of arriving at each component and the employee's length of service. 3. Pension \$ 4. Lump sum payment (iv) Compensation for loss of office \$20,000.00 Approval obtained from IRAS: Yes/No No Date of approval	
Do not round the Community Fund/Donations?	The IR8A form does not allow you to input cents under: Income (items a to e) Deduction (Employee's compulsory contribution to CPF, Donations, Contributions for Mosque Building Fund and Life Insurance premiums) For income fields, drop the cents. For the items d1 to d9, drop the cents only after obtaining the total for items d1 to d9. For deduction fields, round up to the next dollar. E.g.1 Salary of \$31,220.98 is to be entered as \$31,220 (drop the cents). E.g.2 Deduction such as CPF contributions of \$5,566.22 is to be entered as \$5,567 (round up).	
Do not round to the nearest dollar in the IR8A Report? (Except Value of D)	Display original figure of the community funds. IMPORTANT NOTE!!! In the final submission, figures submitted will always be rounded. Community fund contributions will be rounded up and earnings will be rounded down as IRAS only accept rounded figure without cents.	







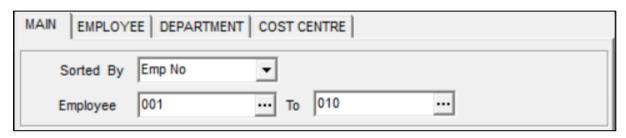




Item	Explanation
Preview	Click the "Preview" button to preview the IR8A report.
Print	Click on "Print" button to directly send IR8A forms for printing to the printer.
Close	This option exits the current screen and returns to the main screen.

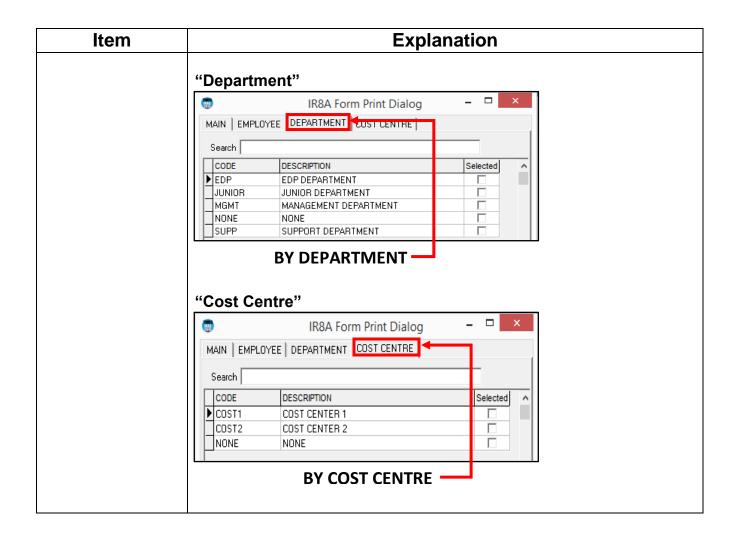


Additional Filter Information:



Item	Explanation
Sorted By	Allow user to sort IR8A forms by the following options:
	Emp No Employee Name Department Category Nric No Income Tax Ref No Cost Centre Section
Employee	To filter a range of employee by the employee number. Employee 001 To 011
Tabs	MAIN EMPLOYEE DEPARTMENT COST CENTRE "Employee" □ IR8A Form Print Dialog - □ ×
	MAIN EMPLOYEE DEPARTMENT COST CENTRE Search
	EMP_NO EMP_NAME DO11 Abdul Rahman Bin Ali (MOSQ Contribution) D02 John Andrew Smith (10K Income) D03 Christy Chong (PR1 Paid PR_ER) D04 Ong Lee Mooi (PR1 Paid CLASS1) D08 Emily Wen Fang (Voluntary ER CPF) D09 Hong Yi Ping (CPF Excess)





Upon the preview the IR8A Report system will prompt a Negative amount checking report. This report will only be prompted when there is any negative figure on tax line 61/62/63 which will deduct from Line 1.

Amount
-399.00
-799.00
-499.00

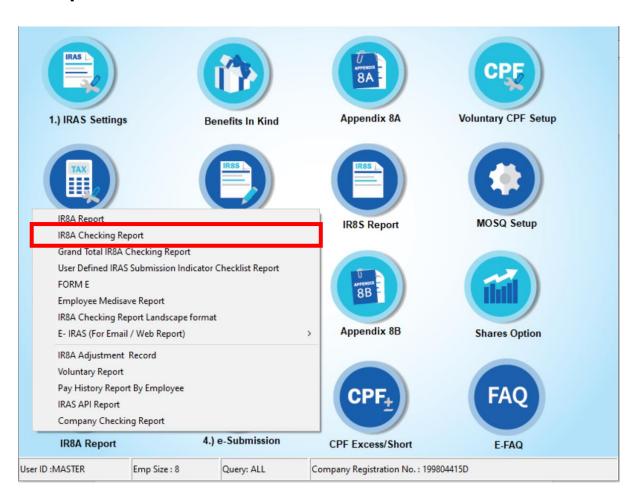


2.10.2 IR8A Checking Report

This report allows the user to print out the IR8A Checking Report for checking purposes before submission.

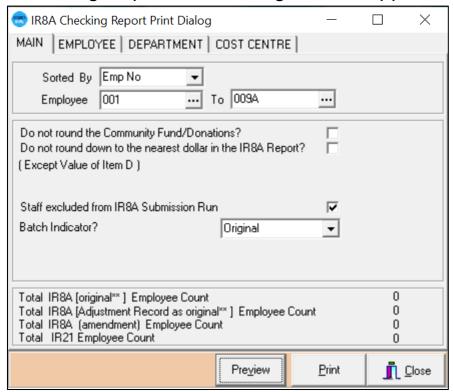
Generating Steps:

 Click on the "IR8A Report" icon. Select "IR8A Checking Report".





2. IR8A Checking Report Print Dialog box will appear:



3. The following is a sample of the IR8A Checking Report:



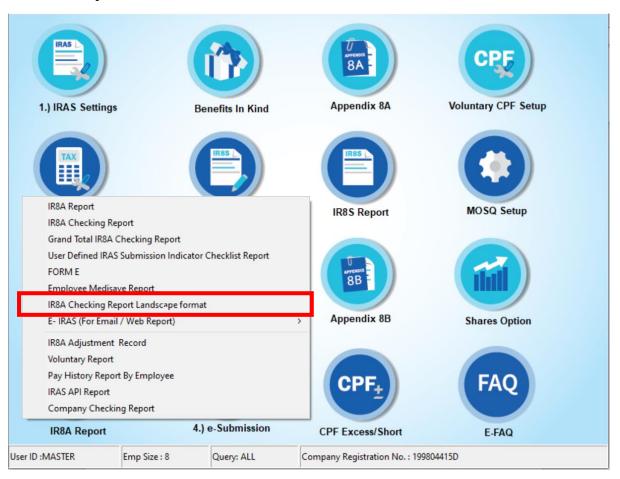


2.10.3 IR8A Checking Report Landscape Format

The IR8A Checking Report allows user to perform checking in one-page view.

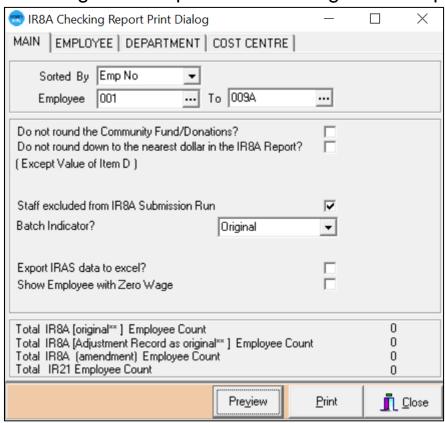
Generating Steps:

1. Click on "IR8A Report" icon. Select "IR8A Checking Report Landscape format".





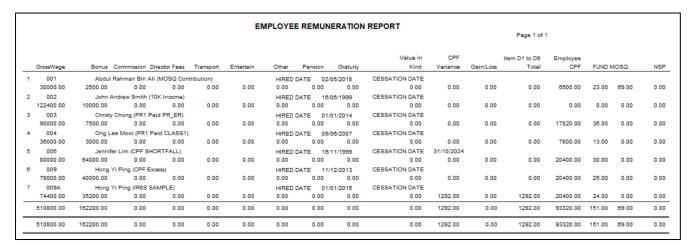
2. IR8A Checking Landscape Format Dialog box will appear:



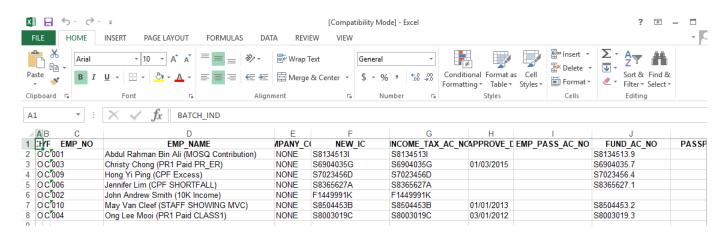
Item	Explanation						
Export IRAS data to excel?	This option allows user to export Landscape Checking Report to excel: ✓ on Export IRAS data to excel? and the File Location field will be activated.						
	Export IRAS data to excel? Show Employee with Zero Wage File Location C:\TEMP\IRAS.xls						



3. The following is a sample of the IR8A Checking Report Landscape Format:



Here is a sample of the IR8A Checking Report Landscape Format in excel format.



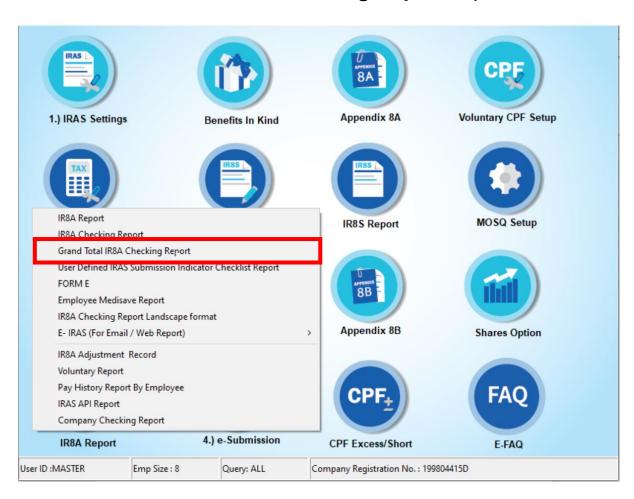


2.10.4 Grand Total IR8A Checking Report

This report summarizes the company's income tax report by subtotaling the income tax items to its respective lines.

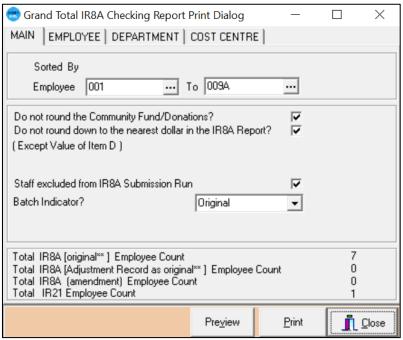
Generating Steps:

Click on "IR8A Report" icon.
 Select "Grand Total IR8A Checking Report" option.





2. Click on the "**Preview**" button to generate the grand total figure for IR8A.



3. The following is a sample of the IR8A Checking Report:

Gross Salary, Fees, Leave pay etc.		510,800.00
Bonus (non-contractual bonus paid in and/or contractual bonus)		162,200.00
Previous Year's Bonus declared on		0.00
Previous Year's Employee's CPF Conribution	:	0.00
Director's Fees	:	0.00
OTHERS : Gross Commission	:	0.00
Pension	:	0.00
Allowances : -		
Transport	:	0.00
Entertainment	:	0.00
Others	:	0.00
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	:	1,292.00
Gains and Profits from share amount	:	0.00
Value of Benefits - in - kind	:	0.00
Retirement benefits	:	0.00
GRAND TOTAL OF OTHERS DEDUCTIONS : -	:	1,292.00
ACTUAL EMPLOYEE CPF		97,680.00
Voluntary Employee CPF	:	4,360.00
EMPLOYEE'S COMPULSORY Contribution to CPF		93.320.00
Employee Contribution to Overseas posting		0.00
MOSQ / COMM CHEST / SINDA / CDAC / ECF		219.00
	-	0.00



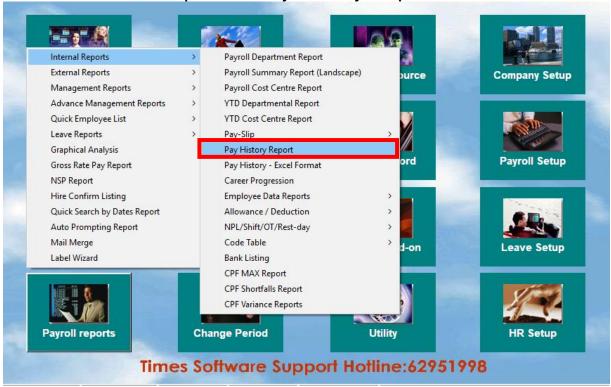


FREQUENTLY ASK QUESTION

Q: How to tally Grand Total IR8A Checking Report with Pay History (Whole Company)?

A: Generate Company's Pay History from Timespay8.

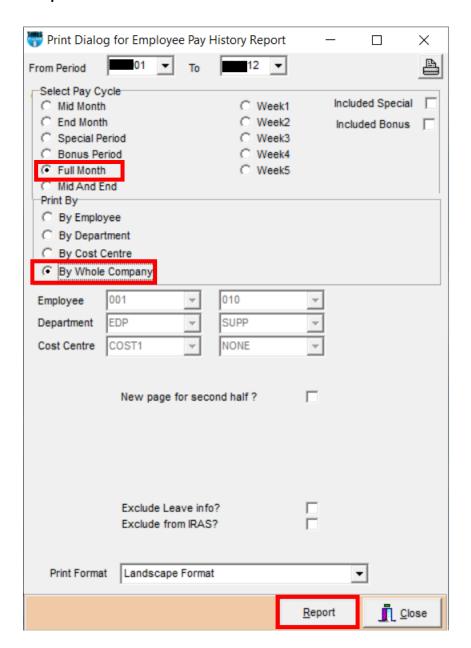
1. Go under Internal Reports > Pay History Report:





- 2. Under Print Dialog for Employee Pay History Report:
 - From Period: XXXX01 to XXXX12 (XXXX defines year)
 - Select Pay Cycle: Full Month
 - Print By: By Whole Company
 - Print Format: Landscape Format

Click on the "Report" button to generate the Pay History Report.



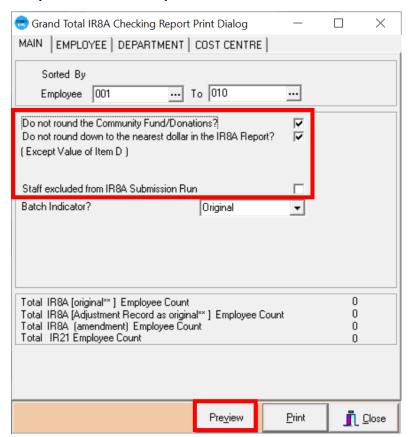


3. The following shows a sample of the Pay History Report by Whole Company:

CPF TA	X Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Basic Salary 0 1	40,400.00	40,400.00	40,400.00	44,800.00	44,800.00	44,800.00	44,800.00	44,800.00	44,800.00	44,800.00	36,800.00	36,800.00	508,400.00
VARIABLE BONUS A 2	162,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,200.00
CHINESE DEV'T ASST. FUND N 0	-14.00	-10.50	-10.50	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-11.00	-8.00	-8.00	-128.00
MOSQUE MENDAKI BLDG FUIN 0	-19.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-91.00
OT ALLOWANCE 0 1	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
Gross Wages	202,800.00	40,600.00	40,600.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	37,000.00	37,000.00	673,000.00
CPF Wages	182,600.00	30,400.00	30,400.00	34,800.00	34,800.00	34,800.00	34,800.00	34,800.00	34,800.00	48,400.00	26,800.00	26,800.00	554,200.00
Employee CPF	-27,420.00	-5,700.00	-5,700.00	-6,540.00	-6,540.00	-6,540.00	-6,540.00	-6,540.00	-6,540.00	-9,260.00	-5,180.00	-5,180.00	-97,680.00
Nett Pay	175,346.50	34,883.00	34,883.00	38,442.50	38,442.50	38,442.50	38,442.50	38,442.50	38,442.50	35,722.50	31,805.50	31,805.50	575,101.00
Employer CPF	23,307.00	4,845.00	4,845.00	5,559.00	5,559.00	5,559.00	5,559.00	5,559.00	5,559.00	7,871.00	4,403.00	4,403.00	83,028.00
CPF Ordinary Wages	30,400.00	30,400.00	30,400.00	34,800.00	34,800.00	34,800.00	34,800.00	34,800.00	34,800.00	34,800.00	26,800.00	26,800.00	388,400.00
CPF Additional Wages	152,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,200.00
Actual Additional Wages	108,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,600.00	0.00	0.00	122,200.00
SDF	78.75	69.75	69.75	70.00	70.00	70.00	70.00	70.00	70.00	70.00	58.75	58.75	825.75
MVC\$	500.50	500.50	500.50	500.50	500.50	500.50	500.50	500.50	500.50	500.50	500.50	500.50	6,006.00
Earned CPF Ord Wages	28,500.00	28,500.00	28,500.00	32,700.00	32,700.00	32,700.00	32,700.00	32,700.00	32,700.00	32,700.00	25,900.00	25,900.00	366,200.00
CPF Wages (OW+AW)	137,100.00	28,500.00	28,500.00	32,700.00	32,700.00	32,700.00	32,700.00	32,700.00	32,700.00	46,300.00	25,900.00	25,900.00	488,400.00
BASICNVC\$	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	11,999.50	143,994.00
Total CPF	50,727.00	10,545.00	10,545.00	12,099.00	12,099.00	12,099.00	12,099.00	12,099.00	12,099.00	17,131.00	9,583.00	9,583.00	180,708.00
Total Employee :	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	82.00
Gross Wages/HC	28,971.43	5,800.00	5,800.00	6,428.57	6,428.57	6,428.57	6,428.57	6,428.57	6,428.57	6,428.57	6,166.67	6,166.67	97,904.76

4. Next, proceed to IRAS Application to generate **Grand Total IR8A Checking Report**.

Go under IR8A Report > Grand Total IR8A Checking Report: Select option as follows and click on "Preview".





The following is a sample of the IR8A Checking Report:

ross Salary, Fees, Leave pay etc.	:	510,800.00
onus (non-contractual bonus paid in 2024 and/or contractual bonus)	:	162,200.00
revious Year's Bonus declared on	:	0.00
revious Year's Employee's CPF Conribution	:	0.00
Director's Fees	:	0.00
THERS: Gross Commission	:	0.00
Pension	:	0.00
Allowances : -		
Transport	:	0.00
Entertainment	:	0.00
Others	:	0.00
Gratuity / Compensation (Exclude item 2)	:	0.00
Gratuity \$ 0.00		
Compensation for loss of office \$ 0.00		
Notice Pay \$ 0.00		
Ex-gratia payment \$ 0.00		
Others (please state nature) \$ 0.00		
mployer Contribution.Outside Singapore	:	0.00
oluntary / Excess Employer CPF	:	1,292.00
ains and Profits from share amount	:	0.00
'alue of Benefits - in - kind	:	0.00
etirement benefits	:	0.00
GRAND TOTAL OF OTHERS DEDUCTIONS:-	:	1,292.00
CTUAL EMPLOYEE CPF	:	97,680.00
oluntary Employee CPF	:	4,360.00
MPLOYEE'S COMPULSORY Contribution to CPF	:	93,320.00
mployee Contribution to Overseas posting	:	0.00
IOCO / COMM CHECT / CINIDA / CDAC / ECE	:	219.00
IOSQ / COMM CHEST / SINDA / CDAC / ECF		

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

Add up item from the pay history:

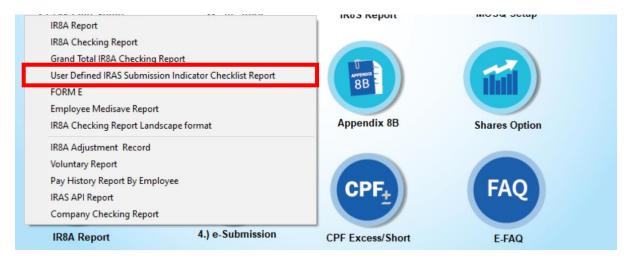
461940 +3600 +2400 = \$510,800

	CPF	TA	X	TOTAL
Basic Salary	0	1		508,400.00
VARIABLE BONUS	Α	2	,	162,200.00
CHINESE DEV'T ASST. FUND	Ν	0		-128.00
MOSQUE MENDAKI BLDG FU	ΙN	0		-91.00
OT ALLOWANCE	0	1		2,400.00
Gross Wages			;	673,000.00
CPF Wages				554,200.00
Employee CPF				-97,680.00
Nett Pay				575,101.00

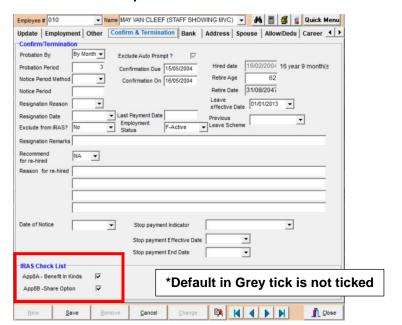


2.10.5 User Defined IRAS Submission Indicator Checklist Report

This section allows users to generate a report based on App8A and App8B buttons on Update Employee > Confirm and Termination Tab.



Sample of the User Defined IRAS Submission Indicator Checklist Report:



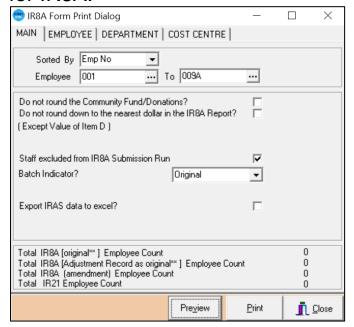


2.10.6 FORM E

This section applies to user who are doing manual submission.



Click on the "**Preview**" button to generate the grand total figure for IR8A.



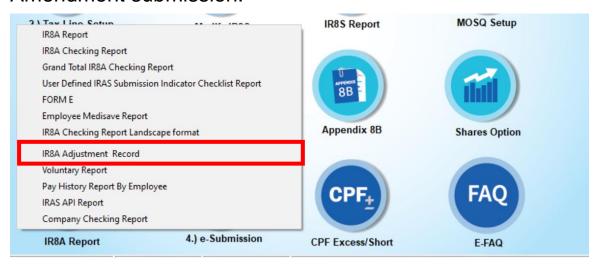
Sample of the FORM E:

TIME	S SOFTWARE (S) PTE LTD	VARE (S) PTE LTD RETURN OF EMPLOYEE REMUNERATION FORM E						
SEQNO	INCOME TAX REF NRIC/PASSPORT	FULL NAME	SEX	TOTAL REMUNERATION	EMPLOYEE CPF	DATE COMMENCE	DATE CESSATION	EMP NO
SINGA	POREAN CITIZEN INCLUDING	PERMANENT RESIDENT						
1	S8134513I	Abdul Rahman Bin Ali (MOSQ Contribution)	M	30,000	6,500	02/05/2018		001
2	F1449991K	John Andrew Smith (10K Income)	M	122,400	0	16/06/1999		002
3	S6904035G	Christy Chong (PR1 Paid PR_ER)	F	90,000	17,820	01/01/2014		003
4	S8003019C	Ong Lee Mooi (PR1 Paid CLASS1)	F	36,000	7,800	09/06/2007		004
5	S8365627A	Jennifer Lim (CPF SHORTFALL)	F	80,000	20,400	16/11/1999	31/10/2024	006
6	S7023456D	Hong Yi Ping (CPF Excess)	F	78,000	20,400	11/12/2013		009
7	S7025456E	Hong Yi Ping (IR8S SAMPLE)	F	74,400	20,400	01/01/2015		009A
			Grand Total	510,800	93,320			



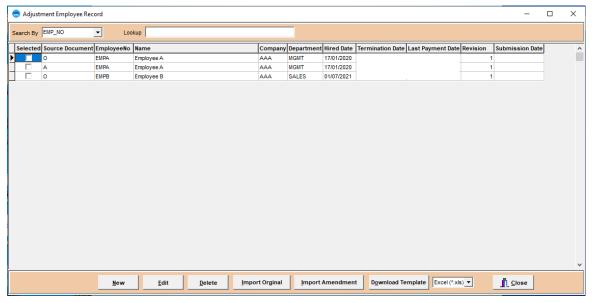
2.10.7 IR8A Adjustment

This section allows users to adjust to IR8A form for Original or Amendment submission.



Amendment Procedure for Original:

- Click on "IR8A Report" icon and select "IR8A Adjustment" option.
- 2. Adjustment Employee Record window will be prompted. A blank screen would define that there are no amendment records for any employees.

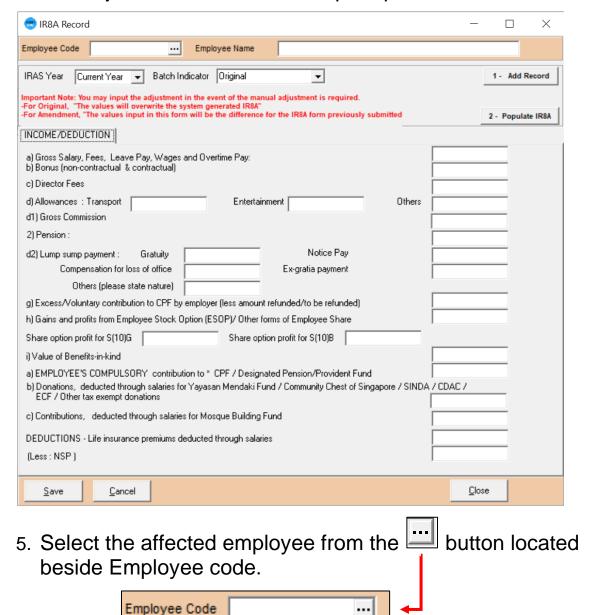


3. To create amendment record, click on "New" button.





4. The adjustment window will be prompted.

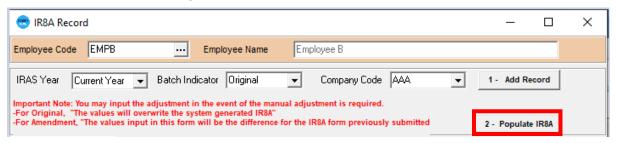


6. Select <u>Original</u> under "Batch Indicator" then click on "1-Add Record" button to create new record.





7. Click on the "2-Populate IR8A" button and you will be able to add on to current figures. Then click Save.



8. Click on the "Save" button to save the changes.

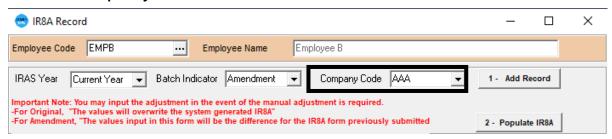


Amendment Procedure for Amendment:

1. Select **Amendment** under "Batch Indicator".



For Multiple-company version, users will have the option to select company code.





2. Fill in adjustment details accordingly.



FREQUENTLY ASK QUESTION

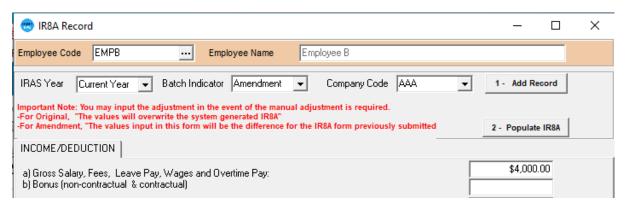
Q: How is the amendment done?

Example 1:

Actual Salary = \$28,000

Original Submission = \$24,000

Amended record should show as "\$4,000"

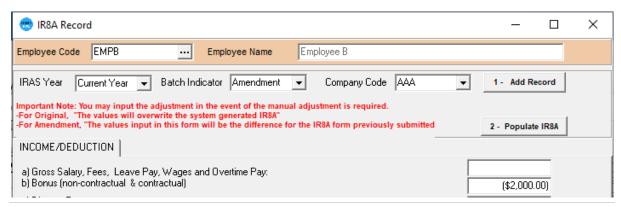


Example 2:

Actual Bonus = \$3,000

Original Submission = \$5,000

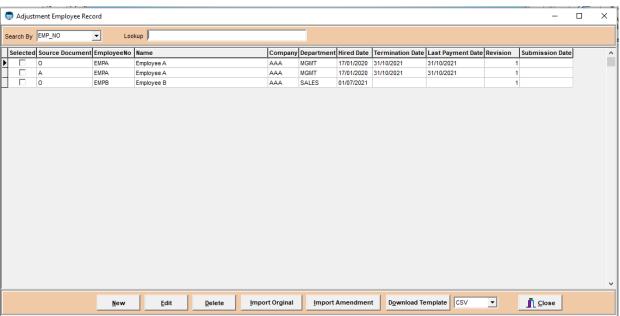
Amended record should be shown as "-\$2,000"





After exiting the adjustment window, user will be directed to Adjustment Employee Record window.

The screen will reflect employee details of the employee who has an amendment record.



Item	Explanation							
Source	'A' indicates that employee has an adjustment in Amendment Record.							
Document	, ,							
	'O' indicates that employee has an adjustment in Original Record.							
Tabs								
	<u>New Edit</u> <u>Delete</u> <u>Import Orginal</u> <u>Import Amendment</u> <u>Download Template</u> CSV ▼ <u>I Close</u>							
	New: To create an amendment record for affected employee.							
	Edit: To make changes to existing records created.							
	Delete: To remove existing records created.							
	Import Original: To import original record in batch using excel template provided.							
	Import Amendment: To import amendment record in batch using excel template provided.							
	Download Template : Allow user to download excel template file to perform Import function.							
	Close: To exit from Adjustment Employee Record and return to the main screen.							





FREQUENTLY ASK QUESTION

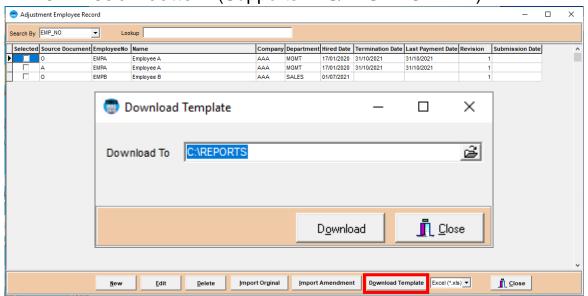
Q: Can we perform mass upload for adjustment?

A: Yes.

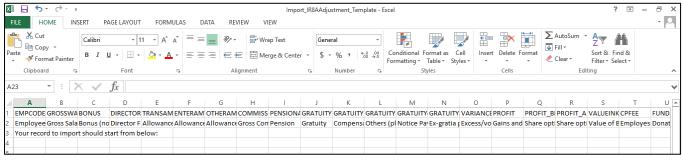
Download Template Function

User can download excel template to upload IR8A Adjustment in batches.

 To download template, click on "Download Template" button, the Download Template Window will be prompted. User can indicate preferred location on where to save the file under Download To. When ready user can click on "Download" button. (Supports XLS/XLSX FORMAT)



- 2. This is a sample of Import IR8A Adjustment Import Template.
- ** Please note to indicate records from Row 4 onwards, Definitions of the columns are indicated under Row 2





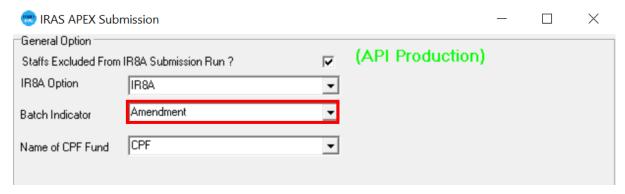
3. When the file is ready for importing, select the Import option an Open window will be prompted. Select the import excel file and click on Open. Once the import is done, employee details will be reflected on the Adjustment Employee Record window.





IMPORTANT NOTE!!!

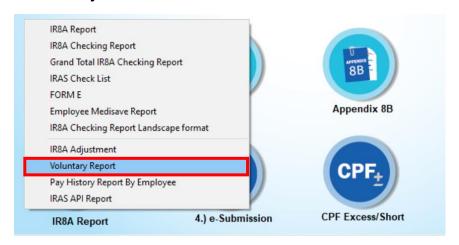
Remember to change the "Batch Indicator" to Amendment during IRAS submission as shown below.



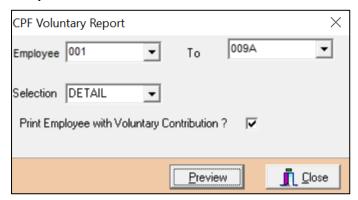


2.10.8 Voluntary Report

This section allows users to generate employee's with CPF voluntary contributions.



Click on the "**Preview**" button to generate the CPF Voluntary Report.



Sample of CPF Voluntary Report

TIMES	SOFTWA	ARE (S) PTE LTD							
YTD CPF	VOLUNTA	ARY REF	PORT AS AT I	PERIOD 12						
Query : A	LL									
Period	Vol Ee %	Vol Er %	Ord Wages A	dd Wages 🛭	Act Aw Paid	CPF'ee	CPF 'er	Vol CPF'ee\$	Emp'er\$	Vol Total\$
008	Emily	Wen Fan	g (Voluntary ER	CPF)	Fu	ınd/Levy : CL	ASS1	Actual Fund/Le	vy: CLASS1	1
202401	0.00%	4.00%	3250.00	3250.00	3250.00	-1300.00	1365.00	0.00	260.00	260.00
202402	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202403	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202404	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202405	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202406	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202407	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202408	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202409	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202410	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202411	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
202412	0.00%	4.00%	3250.00	0.00	0.00	-650.00	683.00	0.00	130.00	130.00
			39000.00	3250.00	3250.00	-8450.00	8878.00	0.00	1690.00	1690.00

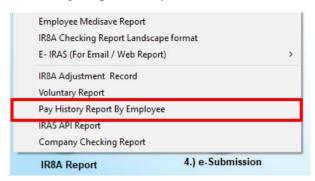


2.10.9 Pay History Report By Employee

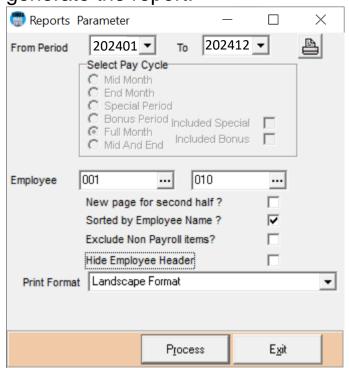
Pay History Report is used to check against IR8A form. That includes Taxable Income, Additional Wage Capping and Employees' CPF contribution.

Generating Procedures:

1. Click on "IR8A Report" icon. Select "Pay History Report by Employee" option.



2. The Reports Parameter window will appear. Select the period range, employee and click on the "**Process**" button to generate the report.





3. The following is a sample of the Pay History Report. Only Pay History Report By Employee in IRAS Application will reflect 2025 BONUSP.

TIMES SOFTWARE (S) PTE LTD

PAY HISTORY BY EMPLOYEE FROM PERIOD 202401 To 202412

Query: ALL plus (Emp:001 To Emp:009A)

Userid : MASTER

Employee's code: 001 (Abdul Rahman Bin Ali (MOSQ Contribution)) Hired Date: 02/05/2018 Occupation: HR EXECUTIVE Fund Class: CLASS1 Department: JUNIOR (JUNIOR DEPARTMENT)

DOB: 01/09/1981

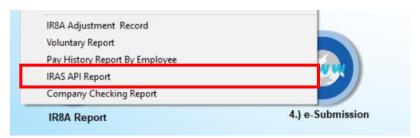
Date of Cessation :

	CPFTAX	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Basic Salary	0 1	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
VARIABLE BONUS	A 2	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
MOSQUE MENDAKI BLD	GFN 0	-19.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-6.50	-91.00
Gross Wages		5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	32,500.00
CPF Wages		5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	32,500.00
Employee CPF		-1,000.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	-500.00	-6,500.00
Nett Pay		3,980.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	1,993.50	25,909.00
Employer CPF		850.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	5,525.00
CPF Ordinary Wages		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
CPF Additional Wages		2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Actual Additional Wages		2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
SDF		11.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	6.25	80.00
Earned CPF Ord Wages		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
CPF Wages (OW+AW)		5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	32,500.00
Total CPF		1,850.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	12,025.00
BONUSP 202501		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 000 00	3 000 00



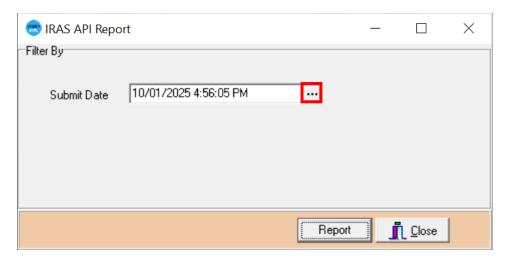
2.10.10 IRAS API Report

This section allows users to check the submission details via API/APEX option.



Click on it to select Submit Date then click on Report.

There will be no submission date if you have not performed any submission.



Sample of IRAS API Report





EXPLANATORY NOTES FOR COMPLETION OF FORM IR8A & APPENDIX 8A FOR THE YEAR ENDED 31 DEC 2024

GENERAL

- As an employer, you are required to complete a Form IR8A and Appendix 8A / Appendix 8B / Form IR8S (if applicable) to report the remuneration for the following employees:
 - (a) Full-time resident employee;
 - (b) Part-time resident employee;
 - (c) Non-resident employee including those based overseas but who rendered services in Singapore and whose employment income was not reported for tax clearance via Form IR21;
 - (d) Company director (including a non-resident director);
 - (e) Board Member receiving Board/Committee Member fees;
 - (f) Pensioner; and
 - (g) Employee who left the organisation but was in receipt of income in 2024 (e.g. stock options gains).

Exclude:

- Foreigners whose tax clearance had been sought via Form IR21 and who did not derive any other Singapore sourced income apart from the income for which clearance had been sought;
- (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; and
- (iii) Foreigners who have left the organisation where filing of Form IR21 is required.
- 2. The Form IR8A and Appendix 8A (if applicable) must be completed and signed by the company secretary/director, precedent partner, sole-proprietor, manager, honorary secretary/treasurer of Clubs and Associations, local representative of a non-resident company or a person authorised by the employer. For a computer-printed Form IR8A, signature is not compulsory. However, the name, designation, contact number of the authorised person and the date must be stated.
- The completed Form IR8A and Appendix 8A (if applicable) (for year ended 31 Dec 2024) should be given to your employees by 1 Mar 2025. Do not send the completed forms to IRAS unless requested to do so.

AUTO INCLUSION SCHEME (AIS)

4. If your organisation is under the AIS, you should submit your employees' employment income information to IRAS electronically by 1 Mar 2025. Please ensure that the information submitted to IRAS is correct and complete. You do not need to issue the Form IR8A and/or Appendix 8A/Appendix 8B/Form IR8S to your employees. However, you may wish to provide your employees with a separate statement of earnings for their record. Please inform your employees not to include the employment income information and deductions in their tax form as it will be automatically included in their income tax assessments.

The returns as required under paragraphs 3 and 4 must be furnished no later than 1 Mar 2025. Under Section 94 of the Income Tax Act, employers who fail to comply with the deadline shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.

Employers should ensure the accurate and complete reporting of employees' employment income information. Under Section 95 of the Income Tax Act, any person who gives any incorrect information in relation to any matter affecting the tax liability of any other person shall be guilty of an offence, and may be liable to a penalty of up to two times the amount of tax undercharged and also to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 3 years or to both.

COMPLETING THE FORMS

Observe the following guidelines when completing the forms to ensure that the information reported for your employees is accurate.

- You need to provide the <u>date of commencement</u> of employment if your employee commenced employment in the year 2024 or before 1 Jan 1969. If your employee ceased employment in the year 2024, indicate the <u>date of cessation</u>.
 - If there are multiple dates of commencement and cessation in the same year for the same employee, indicate the earliest date of commencement and the latest date of cessation in the year 2024.
- 6. If there are any changes to be made to your employee's income or deductions information after your company's e-submission or after your company has given the Form IR8A and/or Appendix 8A to your employees:





Employers participating in AIS	Employers NOT participating in AIS
e-Submit only the <u>difference</u> in amount for the affected employee and not an overall revised value	Complete another Form IR8A and/or Appendix 8A with the correct amount(s) and indicate:
	(i) "Additional" at the top right hand corner to report
For more information on how to amend submitted records, refer to www.iras.gov.sg [Taxes >	the additional income paid to the employee; or
Individual Income Tax > Employers > Auto Inclusion Scheme (AIS) for Employment Income > Amend Submitted Records]	(ii) "Revised" at the top right hand corner to report the entire income/deduction details. Revised Form IR8A will <u>supersede</u> all previous Form IR8A.
	You must give the Additional/Revised Form IR8A to your employee.

DETAILS OF INCOME/DEDUCTIONS TO BE DECLARED IN FORM IR8A

7. All gains and profits derived by an employee in respect of his employment are taxable, unless they are specifically exempted from income tax or are covered by an existing administrative concession. The gains or profits include all benefits, whether in money or otherwise, paid or granted to him in respect of employment.

For more information on the taxability of the various gains or profits arising from employment, refer to www.iras.gov.sg [Taxes > Individual Income Tax > Employers > Understanding the Tax Treatment]

8. Refer to the table below for the procedures when reporting income of employees who are:

(a) Working outside Singapore

- Overseas posting incidental to Singapore employment
 You are required to report the employee's income and CPF contribution for the whole year.
- ii. Overseas posting not incidental to Singapore employment (also see Note below)

Period of overseas	Income	Deductions
Posting		
(I) whole year	Not required to report the employment income in items a) to d) of Form IR8A.	Not required to report employee's CPF contributions.
	Select "Full Year" in item "e) 2. Overseas Posting".	Report donations, contributions to Mosque Building Fund, life insurance premiums for the
	Employers participating in AIS, select 'Income from Overseas Employment' under Remission / Overseas Posting / Exempt Indicator.	whole year
(II) part of the year	Only report the employment income for the Singapore employment in items a) to d) of Form IR8A.	Report the employee's CPF contribution for the Singapore employment.
	Select "Part of the Year" in item "e) 2. Overseas Posting".	Report donations, contributions to Mosque Building Fund, life insurance premiums for the
	Employers participating in AIS, select 'Income from Overseas Employment' under Remission / Overseas Posting / Exempt Indicator.	whole year.



(b) Crew employed on board of ships

If your employee was a crew working on board a shipping vessel during the year 2024, indicate the following codes against your employee's designation on the Form IR8A:

- (i) 'FR' (foreign-registered ship);
- (ii) 'SR' (Singapore-registered ship plying within the port limits of Singapore); or
- (iii) 'SRI' (Singapore registered ship plying in international waters).

If your employee was a crew working on board a Singapore-registered ship plying in international waters and the employment was exercised substantially outside Singapore during 2024, the employment income is exempted from tax. This tax exemption is not applicable to employees who were based on shore but may periodically be required to board/sail with the ships for inspection work or other purposes.

Period Working on SRI	Income	Deductions
(I) whole year	Not required to report the employment income in items a) to d).	Report employee's CPF contributions, donations, contributions to Mosque Building Fund, life insurance
	State the exempted amount in item "e) 3. Exempt Income".	premiums for the whole year
	Employers participating in AIS, select 'Seaman' under Remission / Overseas Posting / Exempt Indicator and state the amount of income exempted from tax.	
(II) part of the year	Only report the employment income for the Singapore employment in items a) to d).	Report employee's CPF contributions, donations, contributions to Mosque Building Fund, life insurance premiums for the whole year
	State the exempted amount in item "e) 3. Exempt Income".	
	Employers participating in AIS, select 'Seaman' under Remission / Overseas Posting / Exempt Indicator and state the amount of income exempted from tax.	

Reference Link:

 $\frac{https://www.iras.gov.sg/docs/default-source/individual-income-tax/employers/explanatory-notes-on-form-ir8a-and-appendix-8a-for-ya2025.pdf?sfvrsn=8a753af7_4$



2.11 E-Submission

This section allows user to setup the parameters and generate the Auto-Inclusion Scheme text files required for E-Submission.

This application caters to two types of e-Submission method which complies with the IRAS Auto-Inclusion Scheme. They are:

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



What is IRAS Auto-Inclusion Scheme (AIS)?

Under the Auto-Inclusion Scheme (AIS) for Employment Income, employers do not need to distribute hardcopies to their employees anymore as employees can view their annual remuneration via their pay slips via the Income, Deductions and Reliefs Statement (IDRS) at myTax Portal.



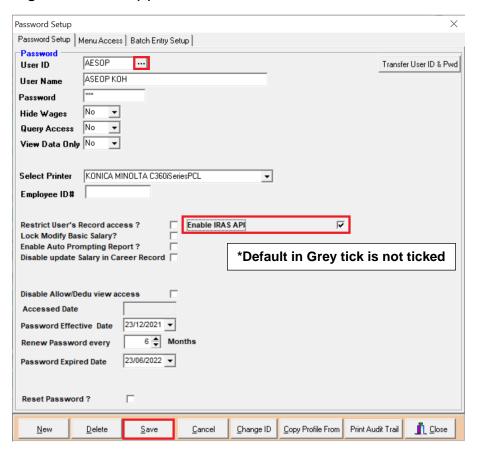
Grant API/APEX Access

This section allows users to grant IRAS API/APEX Submission access to selective payroll users.

Go to Utility > User Password Setup > Enter Master password to access the Password Setup page:



Select the respective payroll user > Tick on 'Enable IRAS API' as shown and click Save. User will be able to perform IRAS API Submission when login to IRAS application.





This section allows users to generate and submit directly from IRAS.exe Application.

*Submission is available from 6th January 2025 onwards.

Prerequisite Requirement

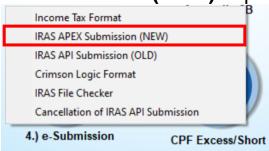
Database Windows environment:	 Client environment database db driver must be version 10 or above Data dictionary Support protocols: HTTP/2, TLS 1.2/1.3 Trigger HTTP/GET and HTTP/POST requests. The server/ software/ application must have a Callback URL to redirect users 		
	to the payroll software after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



2.11.1 IRAS APEX Submission (New)

APEX Submission Procedures:

1. Click on "e-Submission" icon. Select "IRAS APEX Submission (NEW)" option.





IMPORTANT NOTE!!!

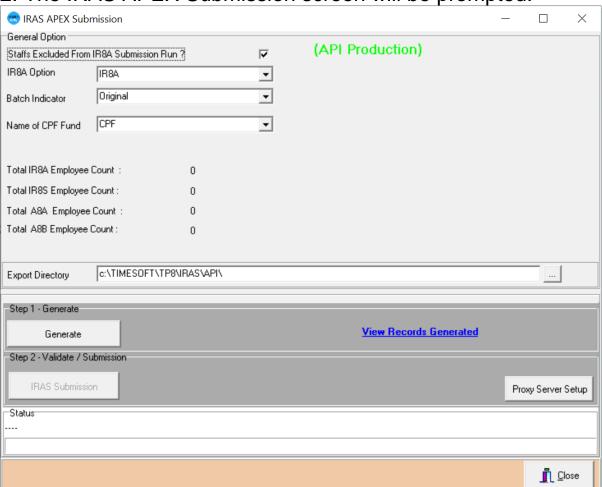
For clients with multicompany - The following warning will be prompted if you have not selected any company. Please select company under Query > Select Company to proceed.



Please be reminded that you will need to perform separate submission if you have more than 1 company code.



2. The IRAS APEX Submission screen will be prompted.

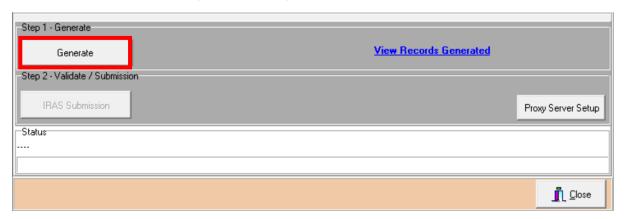


Item	Explanation			
Staff Excluded	Tick to exclude employees that has been set to			
from IR8A	Exclude from IRAS submission			
submission				
IR8A Option	IR8A - Submission for 2024 Income			
	IR8A - Supplementary - Submission for 2023			
	Income			
Batch Indicator	Original – First submission			
	Amendment – Subsequent submission			
CPF Fund	Fund Default - CPF			
Export	rt By default system will generate API file to			
Directory	C:\Timesoft\IRAS\API folder.			



Step 1- Generate

Click on "Generate", system will generate.



User will be prompted to setup code if there are any compulsory IRAS submission which is missing in the system. Users will not be able to proceed if the fields are empty.

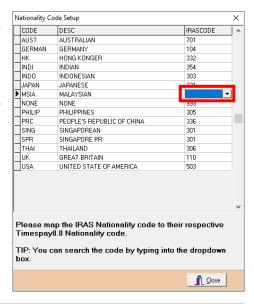
a) Nationality Code Setup

This is a mandatory setup. As IRAS denotes nationality code in numeric form, to ease the process of assigning nationality code to employees, codes are use of alphabets instead of code.

If the linkage was not done, the system will prompt the following message: "Nationality code not defined. Please setup the IRAS code!".

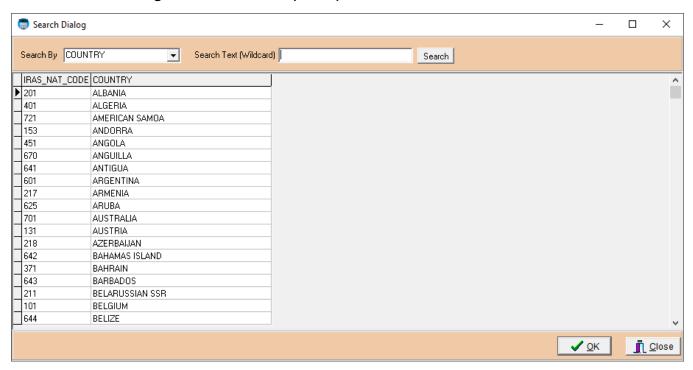


The system prompts a list of nationality codes currently used by the payroll system. To enter the missing IRAS Nationality Code under IRASCODE, click on button to browse for the codes:





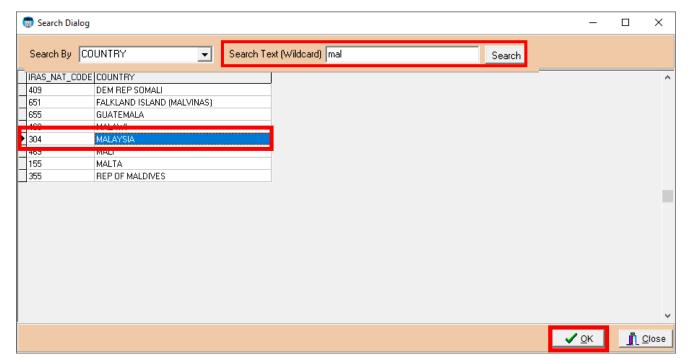
The search dialog window will be prompted:



User can search by country name or IRAS Nationality Code from "Search By" field or perform a wildcard search by entering a specific key word in "Search Text (Wildcard)" field and click on "Search" button:

Example to link MSIA code to IRAS Nationality code:

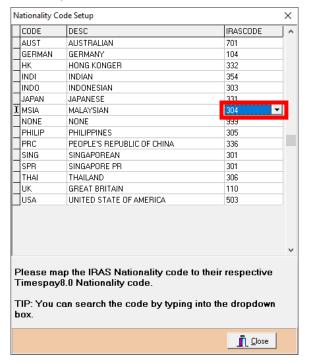
Enter Key Word: mal and click on "Search" button, then select "Malaysia" and click on "OK" button. Click on "Close" button to proceed.







The IRAS Nationality code will be reflected in the Nationality Code Setup Window. Click on "Close" button to proceed.

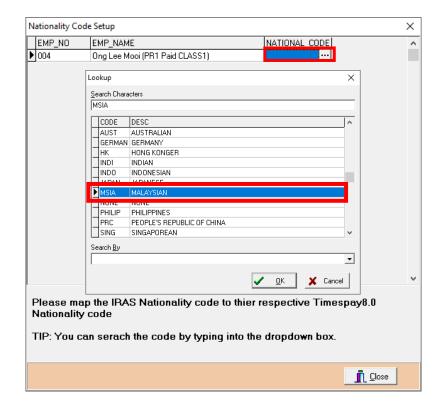




COMMONLY MADE MISTAKE

A common mistake made when assigning nationality code for SPR. Please indicate original nationality for SPR.

For example, Malaysian PR kindly indicate "**Malaysian**" and click on "**Ok**". To continue click on "**Close**".

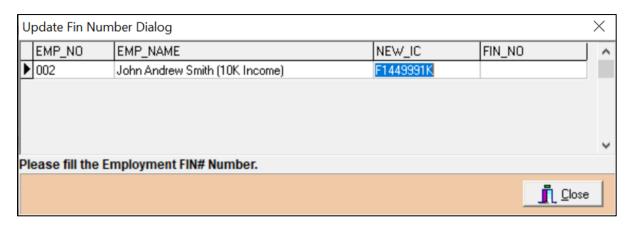




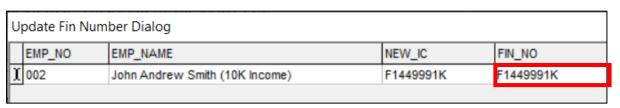
b) Fin Number

Fin Number is a mandatory field for IRAS Submission.

System will prompt Update Fin Number Dialog window when the employee's FIN Number is absent.

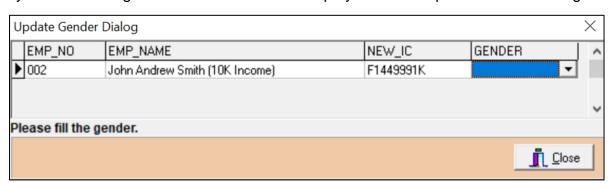


Copy the FIN Number from NEW_IC field to FIN_NO field. Click on "Close" to proceed.



c) Gender

If the employee's gender has not been assigned under **Update Employee** the system will then generate a list of affected employees in the Update Gender Dialog.



Select Gender from , then click on "Close" to proceed.

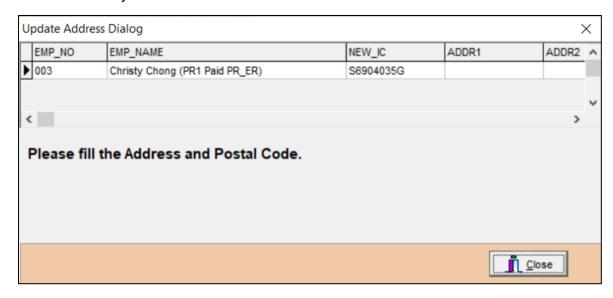
U	Update Gender Dialog				
	EMP_NO	EMP_NAME	NEW_IC	GENDER	
Þ	001	Abdul Rahman Bin Ali (MOSQ Contribution)	S8134513I	▼	
				FEMALE MALE	



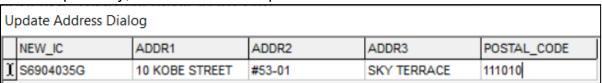
d) Address

Address is a mandatory field for IRAS submission.

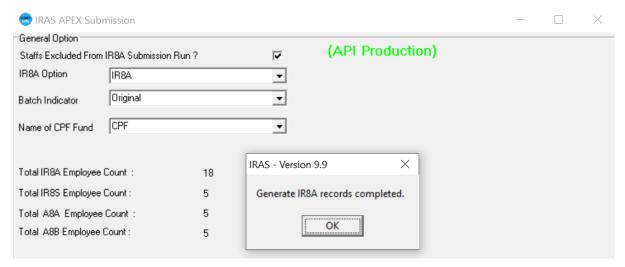
System will prompt Update Address Dialog window if the employee Address is absent in the system.



Enter employee's address TO ADDR1, ADDR2, ADDR3 and POSTAL_CODE fields respectively, click on "Close" to proceed.



Once the records are generated, system will populate the exact headcount for respective forms. Click "OK" to proceed.







System will indicate record type generated via the "View Records Generated" button. Users can verify the files generated for each employee via the report.



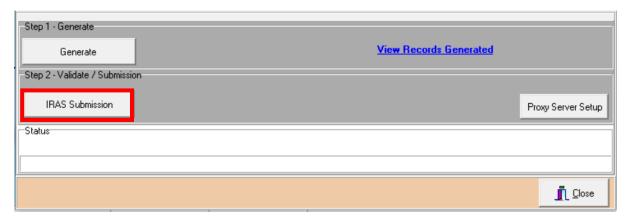
Sample file:

GENERATED EMPLOYEE(S) LIST FROM API Query: ALL								
				Userid: MASTER				
EMP NO	EMP NAME	DEPT	HIRED DATE	RESIGNED DATE	IR8A	IR8S	A8A	A8B
EMPA	Employee A	MGMT	17/01/2020	31/12/2024	\checkmark			
EMPB	Employee B	SALES	01/07/2021		\square	☑	☑	\square

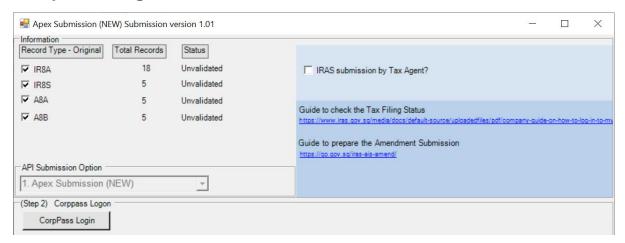


Step 2- Validate/Submission

Click on "IRAS Submission" to proceed.



Apex Submission (NEW) screen will be displayed. To proceed, click on "CorpPass Login".

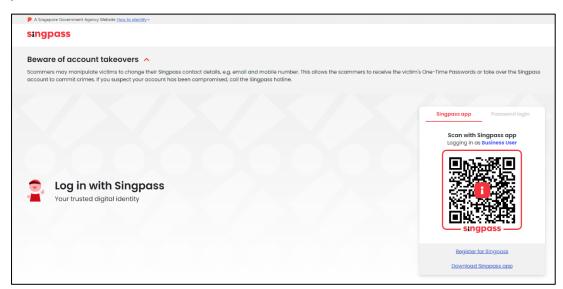


Note: Tick on 'IRAS Submission by Tax Agent' only if you are submitting on behalf of client's company.

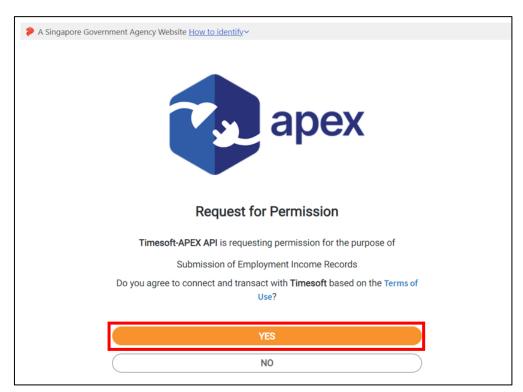




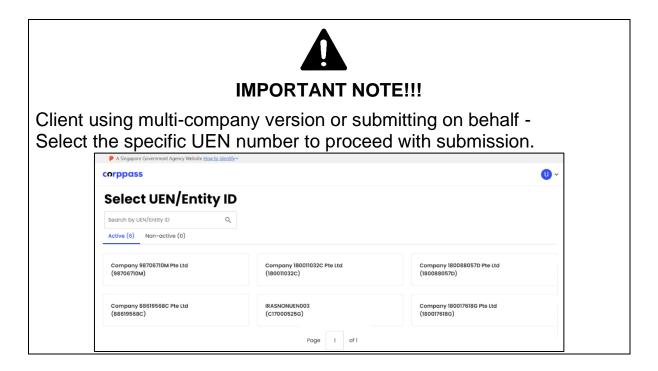
You will be directed to CorpPass login page. Enter your credentials to proceed.



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







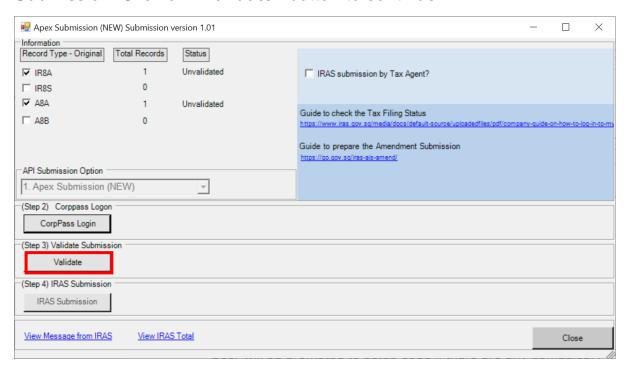
Once authorized, there will be a prompting to indicate that the login is successful. Click on 'X' to close the browser and continue.





Step 3- Validate Submission

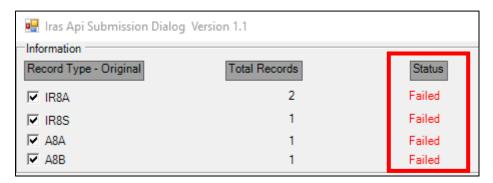
Return to the Apex Submission Screen and proceed to Validate the Submission. Click on "Validate" button to continue.





Validate- Fail

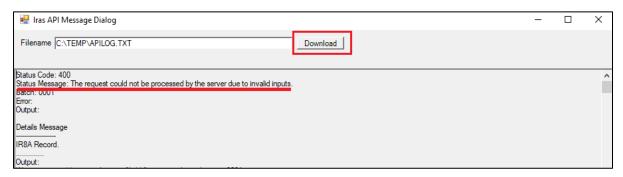
Upon failed validation, system will reflect 'Failed' status and prompts the error message.



Click on 'View Message from IRAS' to view the error message.



From Message Dialogue, under "Status message" will state error message, under "Errors:" it would indicate the record. User may download the error and email us at support@timesoftsghelp.zendesk.com. We would advise on how to rectify the error(s).

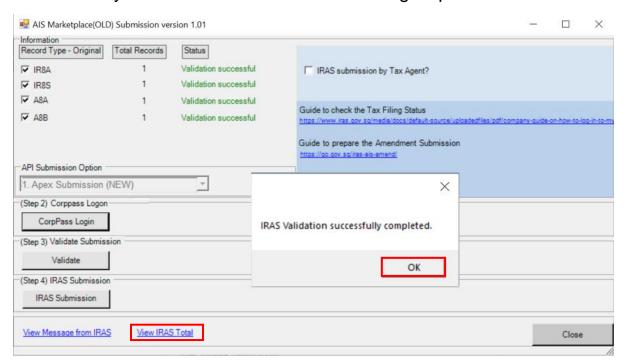


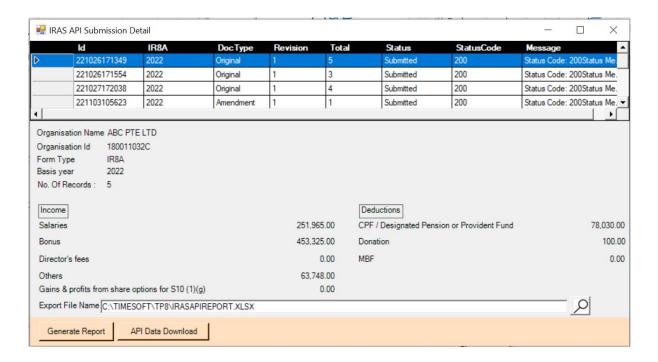


Validate-Success

Upon successful validation, the system will reflect "Validation successful" status and prompted with the message below. Click "OK" to proceed.

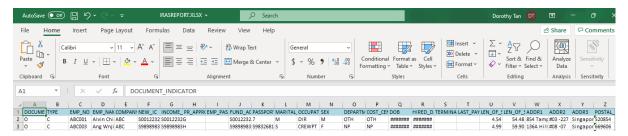
Click "View IRAS Total" system will prompt IRAS API Submission Detail which shows a summary of total Income to be submitted. From this screen user can tally it with Grand Total IR8A Checking Report.



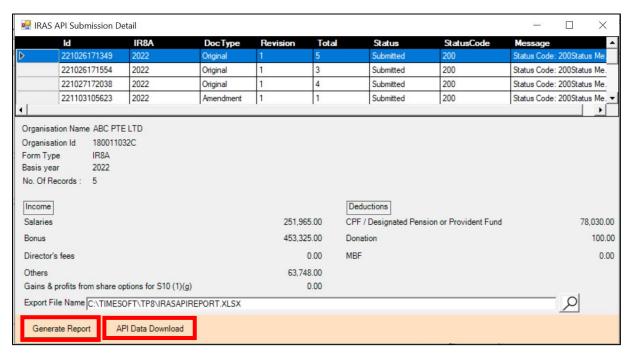




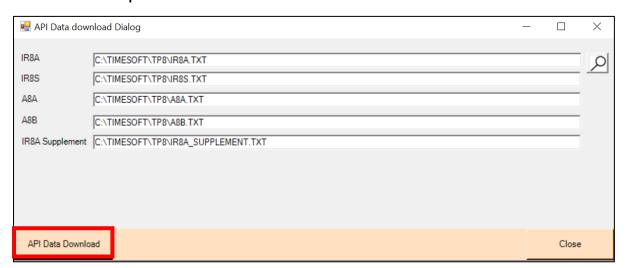
To export details to excel, click on "Generate Report" button.



To export into API data, click on "API Data Download".

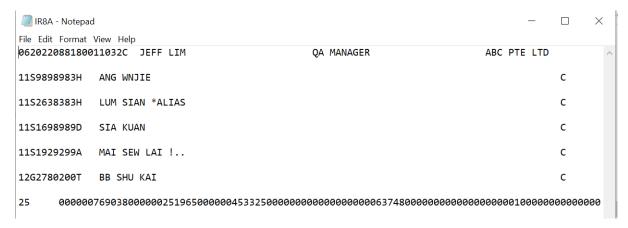


Indicate the path to save the data > API Data Download



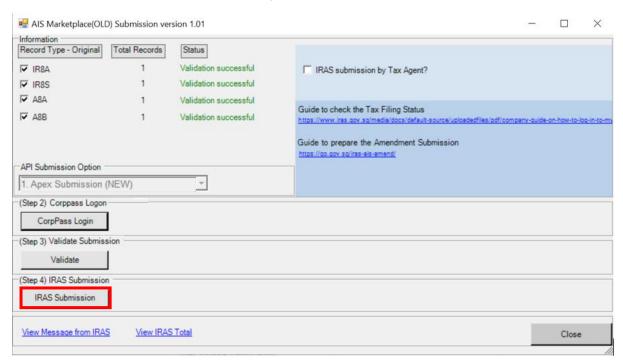


Sample of downloaded file:

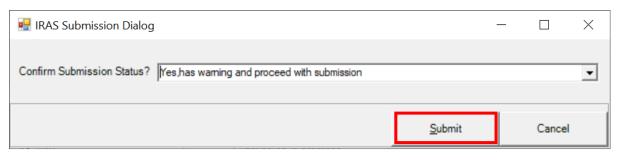


Step 4 – IRAS Submission

Return to the submission Dialog and click on "IRAS Submission".



You will be prompted with the confirmation below. Please ensure the status is "Yes, has warning and proceed with submission". Click "Submit" to proceed with submission.





Submit-Success

Upon successful submission, Message Dialog will reflect "Status Message: The request completed successfully". Click on 'X' to close the dialog to return to IRAS application.



Status will reflect as "Submission successful" and you will receive the submission confirmation email from IRAS thereafter.

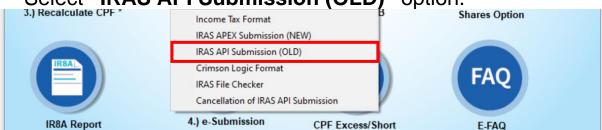


2.11.2 IRAS API Submission (Old)

API Submission Procedures:

3. Login to the application and click on "e-Submission" icon. Select "IRAS API Submission (OLD)" option.

3.) Recalculate CPF.*





IMPORTANT NOTE!!!

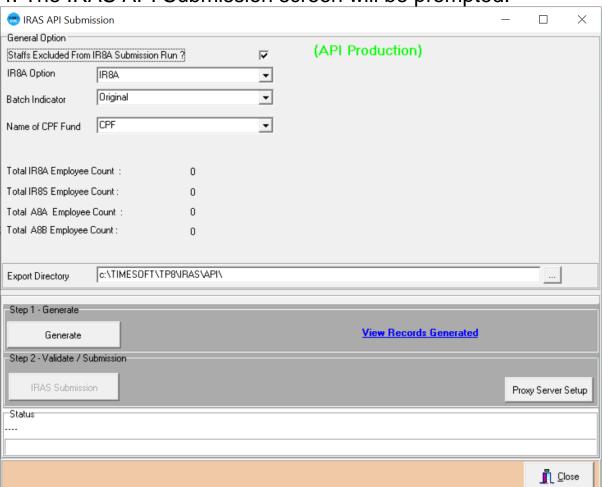
For clients with multicompany - The following warning will be prompted if you have not selected any company. Please select company under Query > Select Company to proceed.



Please be reminded that you will need to perform separate submission if you have more than 1 company code.



4. The IRAS API Submission screen will be prompted.



Item	Explanation
Staff Excluded	Tick to exclude employees that has been set to
from IR8A	Exclude from IRAS submission
submission	
IR8A Option	IR8A - Submission for 2024 Income
	IR8A - Supplementary - Submission for 2023 Income
Batch Indicator	Original – First submission
	Amendment – Subsequent submission
CPF Fund	Default - CPF
Export	By default, the system will generate API file to
Directory	C:\Timesoft\IRAS\API folder.



Step 1- Generate

Click on "Generate", system will generate.



Once the process is completed system will prompt number of employee count generated for different forms. Click "OK" to proceed.



User will be prompted to setup code if there are any compulsory IRAS submission which is missing in the system. Users will not be able to proceed if the fields are empty. (Refer to APEX Step 1)

- a) Nationality Code Setup
- b) Fin Number
- c) Gender
- d) Address

System will indicate record type generated via the "View Records Generated" button. User can verify the files applicable for submission via the report.





Sample file:

GENERATE	ED EMPLOYEE(S) LIST FROM API		Page	1 of 1
Query: AL	L			
			Userio	: MASTER
EMP NO	EMP NAME	DEPT	HIRED DATE RESIGNED DATE IR8A	IR8S A8A A8B
EMPA	Employee A	MGMT	17/01/2020 31/12/2024 🗹	
EMPB	Employee B	SALES	01/07/2021	

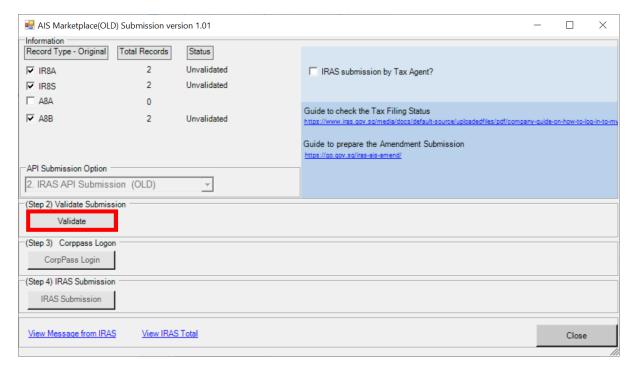
Step 2- Validate

To access Validation, click on IRAS Submission.



Once the total records generated tallies, user may proceed to validate the records.

System will prompt IRAS API Submission dialog below. Click on "Validate" button to continue.



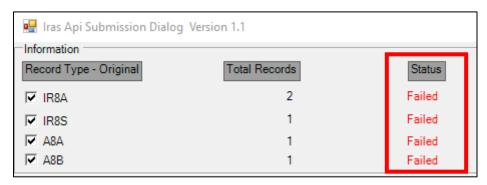


**Tick on 'IRAS Submission by Tax Agent' if you are submitting on behalf of client's company.



Validate- Fail

Upon failed validation, system will reflect 'Failed' status and prompts the error message.



Click on 'View Message from IRAS' to view the error message.



From Message Dialogue, under "Status message" will state error message, under "Errors:" it would indicate the record. User may download the error and email us at support@timesoftsghelp.zendesk.com. We would advise on how to rectify the error(s).

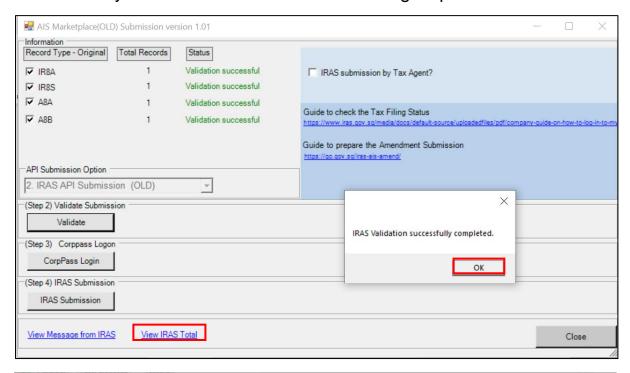


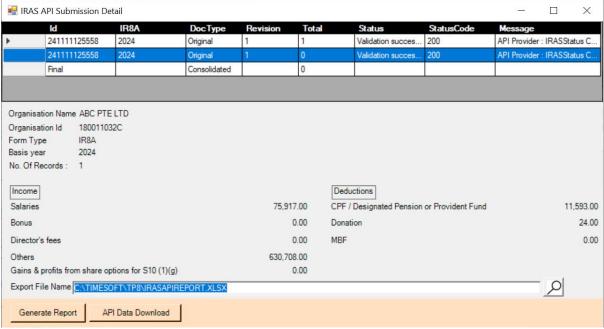


Validate-Success

Upon successful validation, system will reflect "Validation successful" status and prompted with the message below. Click "OK" to proceed.

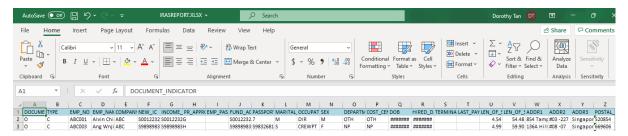
Click "View IRAS Total" system will prompt IRAS API Submission Detail which shows a summary of total Income to be submitted. From this screen user can tally it with Grand Total IR8A Checking Report.



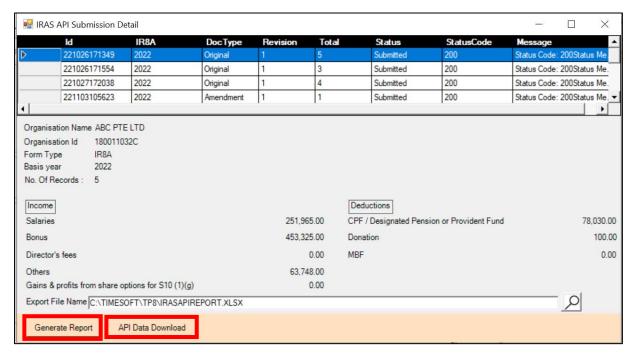




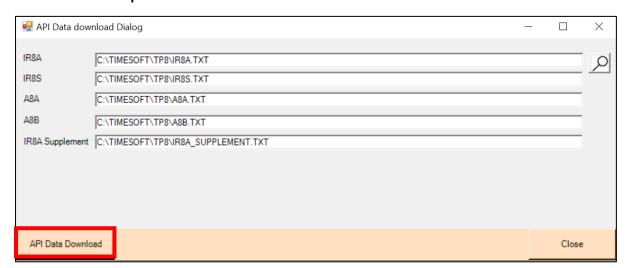
To export details to excel, click on "Generate Report" button.



To export into API data, click on "API Data Download".

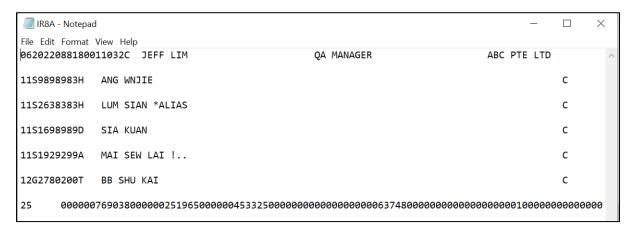


Indicate the path to save the data > API Data Download





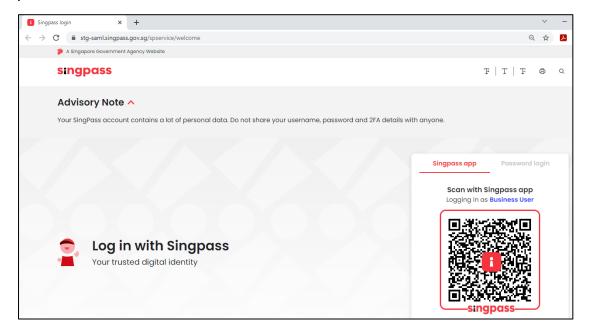
Sample of downloaded file:



Step 3- CorpPass Logon



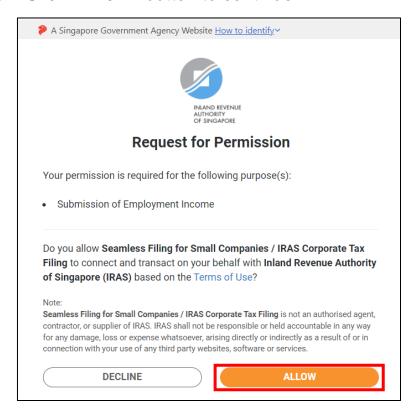
You will be directed to CorpPass login page. Enter your credentials to proceed.

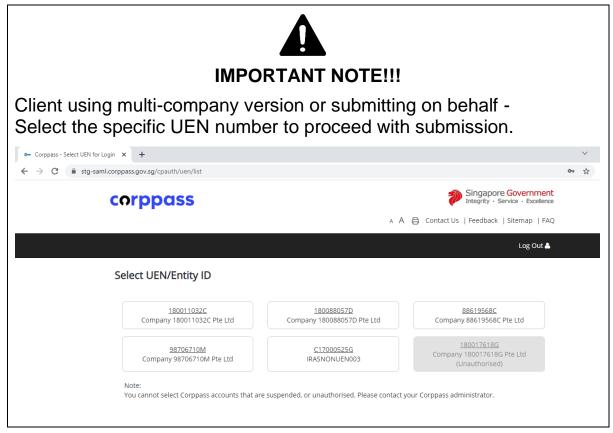






Upon successful login, there will be a confirmation window to request for authorization. Click "Allow" button to continue.





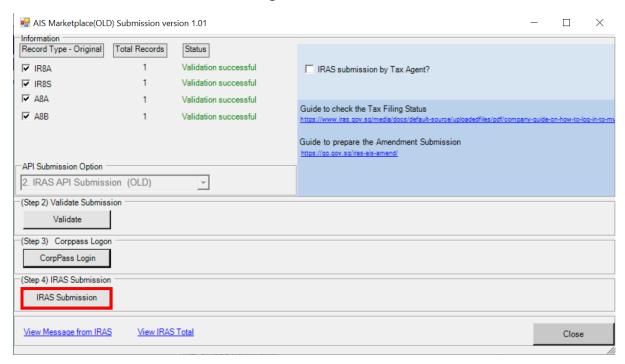


Once authorized, there will be a prompting to indicate that the login is successful. Click on 'X' to close the browser and continue.

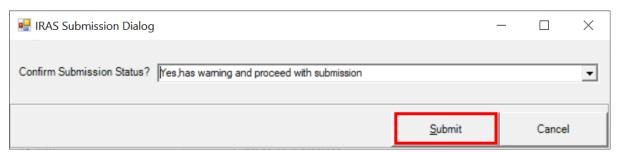


Step 4 - IRAS Submission

Return to the submission Dialog and click on "IRAS Submission".



You will be prompted with the confirmation below. Please ensure the status is "Yes, has warning and proceed with submission". Click "Submit" to proceed with submission.



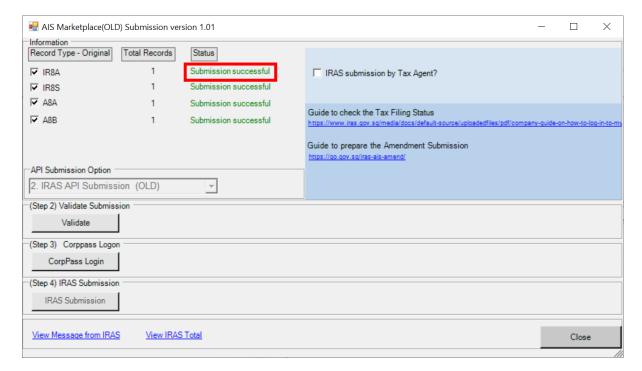


Submit-Success

Upon successful submission, Message Dialog will reflect "Status Message: The request completed successfully". Click on 'X' to close the dialog to return to IRAS application.



Status will reflect as "Submission successful" and you will receive the submission confirmation email from IRAS thereafter.



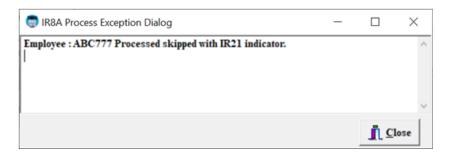




FREQUENTLY ASK QUESTION

Q: Employee: Processed skipped with IR21 indicator.

A: This employee has been excluded from IR8A submission based on Update Employee > Confirm and Termination Tab > Exclude from IRAS: Yes.



Q: System shows the prompting below when clicking on Generate

A: You have submitted IRAS records for the selected employees. Check the IRAS API Record Summary for reference.





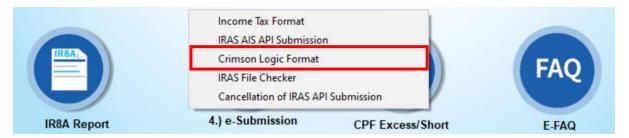
2.11.3 Crimson Logic Format

This section allows the user to generate text file for IRAS submission via Crimson Logic portal.

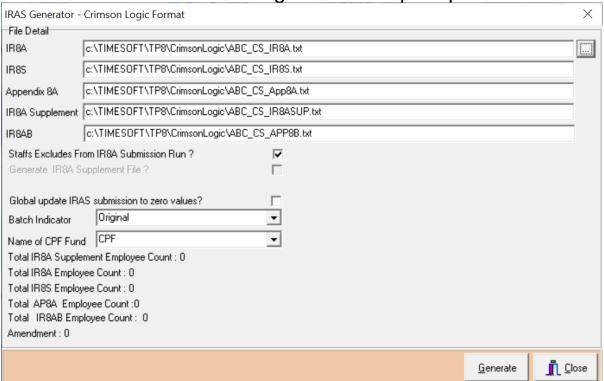
Generating Steps:

1. Click on "e-Submission" icon. Select "Crimson Logic Format" option.

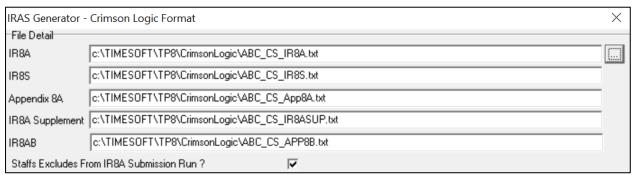
The system will display the following dialog box.



2. The IRAS Generator Dialog Box will be prompted.



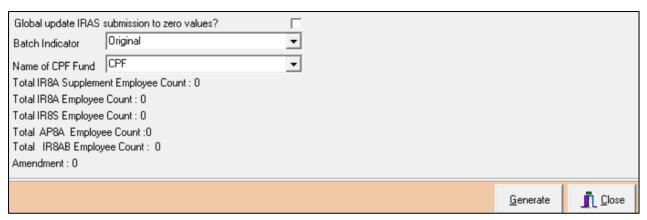




Explanation
This indicates the default directory of where the text file will be saved.
The system will direct the text file to the following default directory. C:\Timesoft\TP8\CrimsonLogic
To change the directory, click on button to select the directory.
IMPORTANT NOTE!!!
If employee do not have Benefit in Kind or Share options, system will only generate file 1 file ie. IR8A file for submission.
IR8A form will not be generated for employees with "Yes" indicator under Exclude from IRAS.

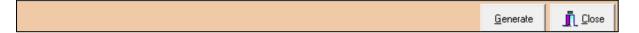






Item	Explanation
Global update	This option remains unticked.
IRAS	
submission to	
zero values?	
Batch	For initial submission to IRAS select Original under Batch
Indicator	Indicator.
	Subsequent submission to IRAS for adjustment select Amendment under batch indicator. Batch Indicator Original Amendment
Name of CPF	Indicate CPF under Name of CPF Fund.
	Name of CPF Fund CPF CPF Designated Pension/Provident Fund





This option generates text files to the designated file location. Generate During the file generation process, the system will check through employees' details. Any missing details which is compulsory for IRAS submission will be reflected on the screen and it will force user to enter the relevant information before proceeding further. (Illustrated on Pages xxx onwards) Otherwise, system will generate the relevant text file and prompt "COMPLETED PROCESS". -- COMPLETED PROCESS --OK System will reflect the total count for the respective forms at the bottom of the screen. Total IR8A Supplement Employee Count: 0 Total IR8A Employee Count: 8 Total IR8S Employee Count: 1 Total AP8A Employee Count: 1 Total IR8AB Employee Count: 0 Amendment: 0 Generate

This option exits current screen and returns to main screen

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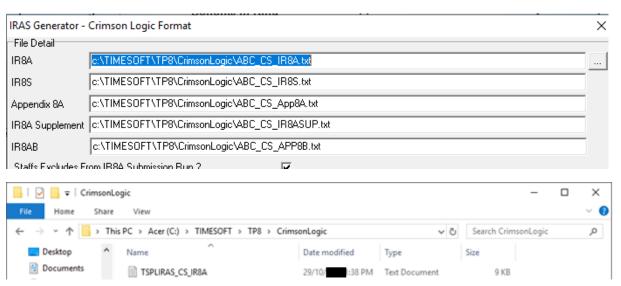
Close



PREQUENTLY ASK QUESTION

Q: How to retrieve/locate generated text file?

A: To retrieve the text file(s), refer to File Detail and go to respective folder. The file(s) name will be indicated with your company code. For example, company code 'TSPL', IRAS file(s) name is **TSPLIRAS_CS_IR8.txt**.



Here is a sample of the IRAS text file:

```
TSPLIRAS_CS_IR8A - Notepad
<u>File Edit Format View Help</u>
UNB
                   IREERN011
UNH
BGM 938
RFF AWK6
RFF AWL08
RFF AWM8
RFF AWZO
DTM 4412018
DTM 41620181029102
NAD SE 199804415D
COM 62951998
LIN 1
RFF AWJ1
RFF AWM1
RFF AW0304
RFF AWPF
RFF AWQN
```



2.12 Benefits in Kind

This section allows user to input any taxable benefits which are **paid and/or not paid through the payroll system** in order for it to reflect in the Appendix 8A.



FREQUENTLY ASK QUESTION

Q: What is Benefits in Kind?

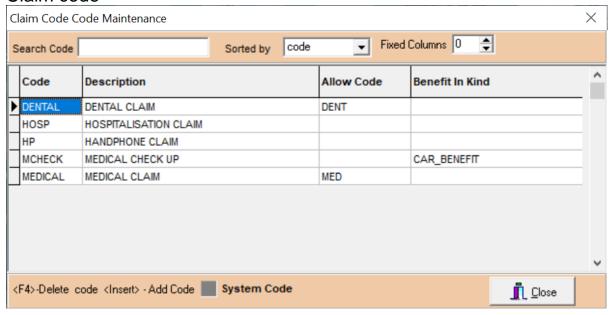
A: Benefits in Kind is a non-wage compensation given to employees in addition to their normal wages or salaries.

Skip this step if employees are **NOT ENTITLED** to Benefits in Kind.

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

Link claim code to Appendix 8A from Payroll Setup> Others Code Table > Claim code







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 <u>medical treatment</u> sought by the employee remains not taxable even if the reimbursement is claimed under the flexible benefits scheme.

On the other hand, <u>holiday reimbursement</u> remains taxable even if it is one of the items which an employee can claim under the scheme.

Procedures to create Benefits in Kind:

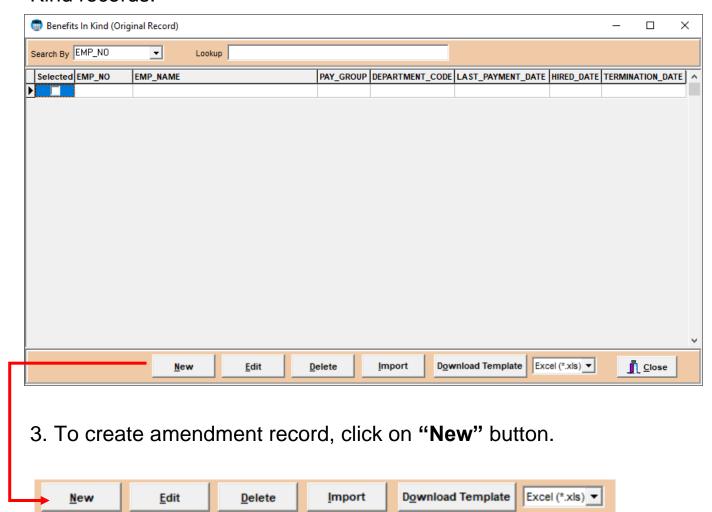
1. Click on "Benefits in Kind" icon. Select "Benefits in Kind".





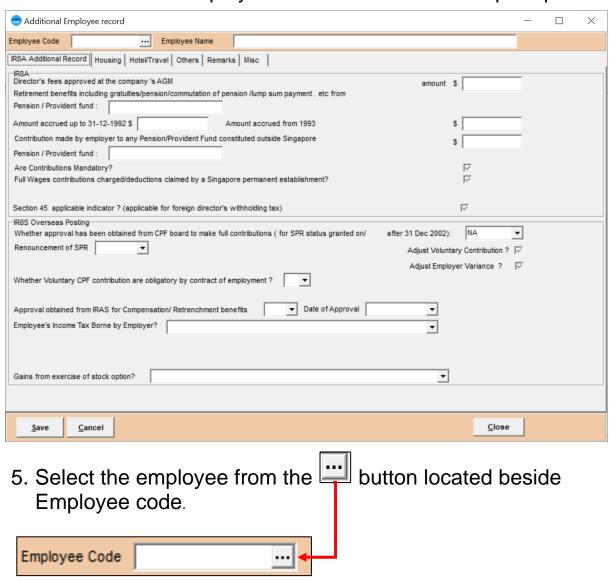
2. Benefits In Kind (Original Record) window will be prompted.

This window shows staff with Benefits In Kind record. A blank screen indicate that there are no employees with Benefits In Kind records.





4. The Additional Employee Record window will be prompted.



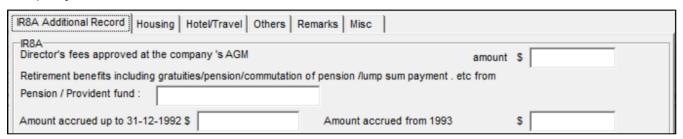
For clients who are using the multi-company version, please verify the company code reflected under "Company" after selecting employee.





2.12.1 IR8A Additional Record Tab

This section allows the user to enter additional record details of employee's IR8A.



Item	Notes
Director's fees approved at the company's AGM	Director's fees are assessed in the year that a director entitles to the fees if it is paid outside of payroll.
Retirement benefits including gratuities/ pension /commutation of pension /lump sum payment .etc from Pension/ Provident fund	All retirement benefits including gratuities and pensions are taxable unless they are specifically exempted under the Income Tax Act.
Amount accrued up to 31-12-1992\$	The retirement benefits accrued from existing approved pension and provident funds up to 31 Dec 1992 will remain tax-exempt.
Amount accrued from 1993	Amount are taxable only on funds accrued from 1 Jan 1993 to date of retirement. The funds will be taxed at the time the benefits are received.



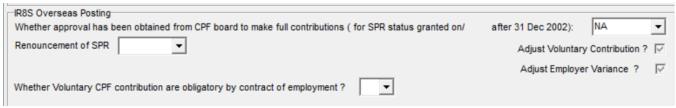
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Amount accrued up to 31-12-1992 \$ Amount accrued from	om 1993 \$	
Contribution made by employer to any Pension/Provident Fund constituted outside Sir	ngapore \$ [
Pension / Provident fund :		
Are Contributions Mandatory?	I	✓
Full Wages contributions charged/deductions claimed by a Singapore permanent est	ablishment?	▽
Section 45 applicable indicator ? (applicable for foreign director's withholding tax)	F	✓

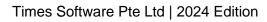
Item	Notes
Contribution made by employer to any Pension/Provident	Any contribution made by employer to any Pension/Provident Fund outside Singapore is taxable.
Fund constituted outside Singapore	Declare the amount and name of the fund.
Are contributions Mandatory?	If contribution made above by employer to any Pension/Provident Fund constituted outside Singapore is/are mandatory, tick on the option. Default grey tick is unticked.
Full Wages contributions charged/deductions claimed by a Singapore permanent establishment?	If full wages contributions charged/deductions claimed by a Singapore permanent establishment, tick on the option. Default grey tick is unticked.
Section 45 applicable indicator? (applicable for foreign director's withholding tax)	If withholding tax has been paid on director's fees payable to a nonresident director, indicate 'S45 applied' against your employee's designation on the Form IR8A.



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Item	Notes
Whether approval has been obtained from CPF board to make full contributions (for SPR granted on/after 31 Dec 2002)	Applicable for PR 1 st year or 2 nd year contributing full CPF rate or full employer rate & graduated employee rate.
Renouncement of SPR	Indicate the date of cancellation for permanent residence status.
Adjust Voluntary Contribution?	To manually adjust the Voluntary CPF contribution: 1) Check on the "Adjust Voluntary Contribution?" checkbox. 2) Click on the "Save" button. You will see two fields appear on the screen as shown below. 3) Enter the CPF amount. This will override the computed amount, in the field provided. Adjust Voluntary Contribution? Adjust Employee's Contribution: 184.00 Adjusted Employer's Contribution: 148.00 Adjust Employer Variance?
Adjust Employer Variance?	To manually adjust the excess or voluntary contribution in the IR8A Form: 1) Check on the "Adjust Employer Variance?" checkbox. 2) Click on the "Save" button. 3) Enter the amount that will override the computed amount in "Variance Amount" input field. Whether Voluntary CPF contribution are obligatory by contract of employment?
Whether Voluntary CPF Contribution are obligatory by contract of employment?	Indicate if voluntary CPF contributions are obligatory by contract of employment.





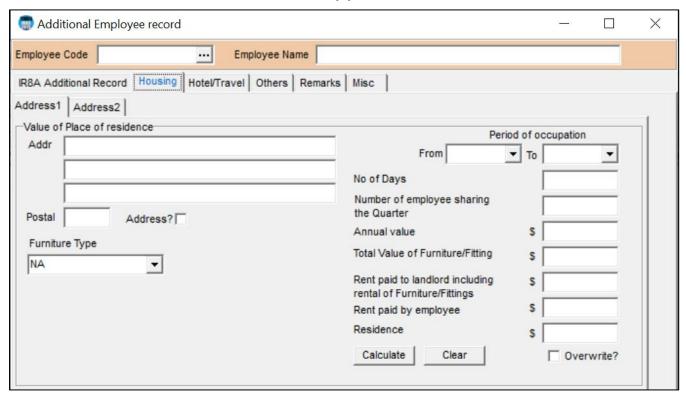
Approval obtained from IRAS for Compensation	on/ Retrenchment benefits Date of Approval	
Employee's Income Tax Borne by Employer?	<u> </u>	
Gains from exercise of stock option?	_	

Item	Notes
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.
	Kindly fill in the indicator and approval date.
Date of Approval	
Employee's Income Tax Borne by Employer? Do not report tax reimbursement in this section. The reimbursement should be reported under "Allowance – Others".	If employee's income tax is borne by employer, select from "Tax fully borne by employer" or "Tax partially borne by Employer" or "A fixed amount of income Tax borne by Employee". If "Tax partially borne by Employer" or "A fixed amount of income Tax borne by Employee" is selected a textbox will appear for user to enter the amount.
Gains from exercise of stock option?	Indicate if ESOP/ESOW plan granted while an individual is exercising employment in Singapore / NOT exercising employment in Singapore.



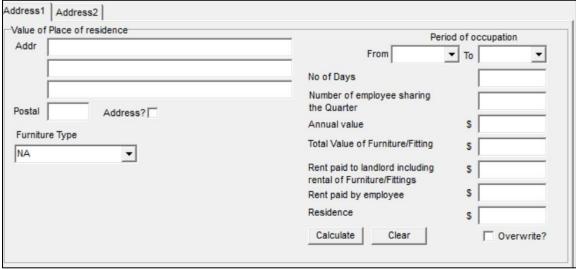
2.12.2 Housing Tab

This section allows the user to enter details of employee's residential related benefits in the Appendix 8A.

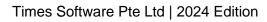


Item	Notes
Address 1	Enter address.
Address 2	In the event if there is a change in accommodation within the year, enter 2nd address under Address2 tab.
Address?	To port address from UPDATE EMPLOYEE > Address tab, tick on the checkbox.
Furniture Type	If the premise is partially furnished , the value of the furniture and fitting will be 40% of the " Annual Value ".
	If the premise is fully furnished , the value of the furniture and fitting will be 50% of the "Annual Value" .
	Partially furnished - Only fittings (e.g. lighting, air-conditioners/ceiling fans, water-heater) are provided.
	Fully furnished - Both fittings and furniture / household appliances are provided.





Item	Notes
Period of Occupation	Indicate date from and to when the accomodation is provided by the employer.
No of Days	Auto populated by system after Period of Occupation is indicated.
Number of employee sharing the Quarter	Indicate number of employees living / sharing the accommodation
Annual Value	Enter Annual Value (AV) of the property or market rent of the property
Total Value of Furniture/Fitting	Auto populated by system after Furniture Type is indicated.
Rent Paid to landlord including rental of Furniture/Fittings	Enter Annual rent paid to landlord
Rent paid by employee	Enter rent paid by employee
Residence	Auto populated by system after Total Value of Furniture/Fitting and Furniture Type or Rent Paid to landlord including rental of Furniture/Fittings is indicated.
Calculate	Click on "Calculate" button to populate Residence Value
Clear	This option clears all data entered.
Overwrite	This option disable auto population of rescidence values and allows user to define residence value to be declared.





─Value of Furniture & fitting	g/Driver/Gardener —		
Public Utilities	\$	Camera	\$
Telephone	\$	Servant / Gardener / Upkeep of Compound	\$
Pager	\$	Driver	\$
Suitcase	\$		
Golf Bag/accessories	\$		
<u>S</u> ave <u>C</u> ance	el		<u>C</u> lose

Item	Notes
Public Utilities	Utilities bills will be taxed based on the actual amount paid by employer.
Telephone	Handphone / Internet / Cable for TV: For private usage, the employer can either:
	report the amount attributable to private usage in the Form IR8A; or report the full subscription amount.
Pager	
Suitcase	Payment to buy luggage or warm clothing for business trips is taxable.
Golf Bag/accessories	
Camera	Refers to digital camera
Servant/ Gardener/ Upkeep of Compound	Gardening/Upkeep of compound and housekeeping costs will be taxed based on actual wages paid by employer to the gardener and domestic helper.
Driver	Amount Taxable = [Annual cost of driver x (private mileage / total mileage)]
Save	This options Saves all record ot changes made.
Cancel	This options cancel data or changes made.
Close	This options exits current screen and returns to Benefits In Kind Window



2.12.3 Hotel / Travel Tab

This section allows users to enter details of Hotel Accommodation for the staff's dependents and children as well as Travel benefits entitled in Appendix 8A.



Item	Notes
1. Actual cost of Hotel accommodation/ Service Apartment within hotel building	The actual costs incurred by the employer for the hotel stay less the amount paid by employee.
2. Amount paid by employee	
3.a. Cost of home leave	Tax Treatment of Home Leave Passage From YA 2018
passages and incidental benefits provided to employee and his family	The home leave passages provided to expatriates, their spouses and children are taxable in full.
b. Interest payment made by the	Loans to Company Directors
employer to third party on behalf of an employee and/or loans provided by the employer interest free or at a rate below market rate to the employee who	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.
has substantial shareholding or control or influence over the company	Information on prime lending rates is available on the MAS website.
c. Free or subsidised holidays including air passage,etc.	Overseas holiday trip and Holiday reimbursement is taxable
Amount populated from TP8 system	Will reflect amount if mapping has been done from TP8 Allowance& Deduction table



2.12.4 Others Tab

This section allows the user to key in other benefits which are not covered in the previous tabs.



Gains from assets,e.g. vehicles,property,etc sold to employees at a price lower than open market value \$ 0.00			
Item	Notes		
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.		
	Taxable if Subsidy for employee's child who is in a childcare centre. Not taxable if the childcare centre is licensed under the Child Care Centres Act.		
	Taxable if Subsidy for employee's child who is in student care.		
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.		
	Taxable if membership subscription fee paid to Singapore Institute of Accredited Tax Professionals (SIATP) and The Institute of Singapore Chartered Accountants (ISCA), Singapore Medical Association (SMA), the Institute of Engineers Singapore (IES) and etc.		
	Not taxable if registration fee paid to ACRA as a public accountant, the Singapore Medical Council (SMC) as a registered doctor, the Professional Engineers Board (PEB) as a professional engineer and etc.		
Gains from assets,e.g. vehicles, property,etc sold to employees at a price lower than open	Tax treatment of staff discounts on products and services given to employees, employees' family members, relatives and friends.		
market value	Taxable Staff Discount = Market Value - Amount Paid by Employee		
	If the market value of goods or services offered to the employee exceeds \$500, the full amount of the staff discount, i.e. the difference between the market value of the item and the amount paid by the employee, is taxable.		
	For example, if the market value of a handphone is \$600 and the employee is able to purchase the handphone at \$550 from his employer, the taxable amount is \$50 (\$600 - \$550).		
	The benchmark of \$500 is applicable to market value inclusive of GST		

where applicable.





Full cost of motor vehicle given to employee \$ 0.00

Car benefit. Please refer to IRAS website for more detailed information. \$ 0.00

Item	Notes
Full cost of motor	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.
vehicle	Taxable conditions includes
given to employee	 Car park charges reimbursed or provided by employer when an employee drives from home to work and parks his own car in the office car park or a nearby car park (season parking or daily car park charges)
	2. Taxes, repairs and maintenance expenses of employee's own vehicle
	3. Allowance on ERP Charges
Car benefit. (Please refer to IRAS website for	(a) New Car provided by employer Value of Benefit: 3/7 x [(car cost – PARF rebate)/10 + actual running and maintenance costs incurred by the
more detailed	employer]
information.)	 i) "3/7" refers to the use of the car outside office hours for private matters, which is estimated at 3 out of 7 days in a week. ii) "Car cost" refers to the acquisition cost of a car (inclusive of COE) paid or payable on the date of purchase. If the car is not provided to the employee for the full year, the cost of the car can be apportioned based on the number of days that the car was provided to employee in the year. iii) "PARF rebate" refers to the Preferential Additional Registration Fee rebate to be granted when the car is de-registered at the age of above 9 but not exceeding 10 years. iv) Actual running and maintenance costs incurred by the employer (including reimbursements made to the employee by the employer) refer to costs such as road tax, petrol, car park charge, ERP charge, car insurance, repairs and maintenance, if any.
	(b) Leased car provided by employer
	Value of Benefit: 3/7 x (rental cost incurred by the employer + actual running and maintenance costs incurred by the employer)
	 i) "3/7" refers to the use of the car outside office hours for private matters, which is estimated at 3 out of 7 days in a week. ii) If you have rented a car for your employee's use, the rental cost of the car should be used instead of the car cost. iii) Actual running and maintenance costs incurred by the employer (including reimbursements made to the employee by the employer) refer to costs not borne by the car hiring company, such as petrol, car park charge, ERP charge, if any. For more information on how to compute the taxable value of a second-hand car, refer to www.iras.gov.sg [Taxes > Individual Income Tax > Employers > Understanding the Tax Treatment > Car and Car-related Benefits]. 4j. Non-monetary awards/benefits Non-cash awards/benefits are taxable





Item	Notes
Insurance premiums paid by the employer	Tax treatment of insurance premiums paid by employers including personal insurance policies, group insurance policies, travel insurance policies and workman compensation.
	Taxable Condition includes:
	Personal Insurance policy where employee is the policyholder.
	2. Group Insurance policy (e.g. group insurance policies covering life, personal accident or critical illness) where employees are entitled to the payout contractually
	 If the employer subsequently disburses the insurance payout to its employees, the payout is taxable as additional remuneration, unless it is received by way of death gratuity or as compensation for death or injuries (which is tax- exempt under the law).
Other Non- monetary awards/benefits	Tax treatment of awards given to employees for passing examinations, innovation, long-service, service excellence, referrals, work performance, etc.
which do not fall within the above	a) Retirement award (non-cash)
items:	b) Long service award (non-cash)
	For (a) and (b), the award is not taxable if it is symbolic and a token of little or no commercial value.
	As a guide, an award not exceeding \$200 is considered to be not substantial in value. If the award exceeds the exemption threshold, the whole value is taxable.
Amount populated from TP8 system	Will reflect amount if mapping has been done from TP8 Allowance& Deduction table



2.12.5 Remarks Tab

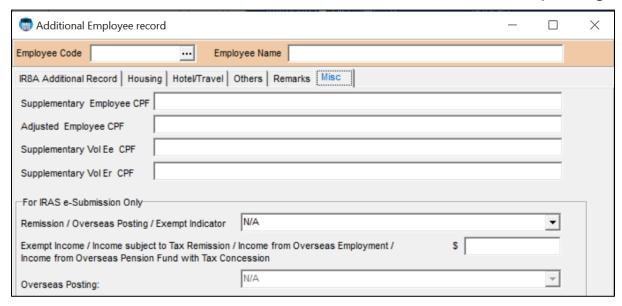
This section allows user to enter remarks which will be reflected on the IR8A Form for E-Submission.

Detailed Information for Gratuity/Compensation: (Please	fill in if Gratuity/Compensati	ion 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)		
F			
	DRM IR8A		
	nuneration for the Year Ende		
Fill in this form and giv (DO NOT SUBMIT THIS FORM)	e it to your employee by 1 M		:0)
,	TO IRAS UNLESS REQUEST	ED TO DO S	5U)
This Form will take about 10 minutes to complete. Please get			
		l particulars a	nd details of his/her empl
income. Please read the explanatory notes when completing the	nis form.		-
			-
income. Please read the explanatory notes when completing the Employer's Tax Ref. No. / UEN	nis form.		gn Identification No.)
income. Please read the explanatory notes when completing the Employer's Tax Ref. No. / UEN Full Name of Employee as per NRIC / FIN	is form. Employee's Tax Ref. No.: *NR Date of Birth	IC / FIN (Foreig	gn Identification No.) Citizenship
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income. Please read the explanatory notes when completing the Employer's Tax Ref. No. / UEN Full Name of Employee as per NRIC / FIN Residential Address	is form. Employee's Tax Ref. No.: *NR Date of Birth	IC / FIN (Foreig	gn Identification No.) Citizenship ank to which salary is credite
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2.12.6 Misc Tab

This section contains other miscellaneous items for tax reporting.





FREQUENTLY ASK QUESTION

Q: What should we do for employee posted overseas?

A: For employees working outside Singapore:

I.Overseas posting incidental to Singapore employment

You are required to report the employee's income and CPF contribution for the whole year.

If you render your employment services in Singapore as part of your overseas employment, your income attributable to services rendered in Singapore is subject to tax in Singapore as follows:

- Employment exercised in Singapore for not more than 60 days in a calendar year: Employment income will be exempt from tax.
- Employment exercised in Singapore for 61 to 182 days in a calendar year: Employment income will be taxed at either a flat rate of 15% (no personal reliefs would be granted) or progressive resident rates, whichever gives rise to a higher tax.
- Employment exercised in Singapore for 183 days or more in a calendar year: Employment income, after deduction of tax reliefs, will be taxed at progressive resident rates.



II. Overseas posting not incidental to Singapore employment

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

\$200.00

\$24.00

Times Software Pte Ltd | 2024 Edition 2. Go under **Others Tab**, indicate insurance premium if applicable. IR8A Additional Record | Housing | Hotel/Travel Others | Remarks | Misc Education expenses including tutor provided \$ Non-monetary awards/benefits e.g. non-cash gift or long service award exceeding \$200 S Entrance/transfer fees and annual subscription to social or recreational clubs \$ Gains from assets,e.g. vehicles,property,etc sold to employees at a price lower than open market value S Full cost of motor vehicle given to employee S Car benefit. Please refer to IRAS website for more detailed information. S Insurance premiums paid by the employer 200 S 3. Go under IR8A Report > IR8A Adjustment. Indicate batch indicator to "Original" > Add Record > enter CPF contributions, donations, contributions to Mosque Building Fund for the whole year accordingly. When done click on "Save" button to save the entry. Company Code TIMES Batch Indicator Original IRAS Year Current Year 1 - Add Record Important Note: You may input the adjustment in the event of the manual adjustment is required. -For Original, "The values will overwrite the system generated IR8A -For Amendment, "The values input in this form will be the difference for the IR8A form previously submitted 2 - Populate IR8A INCOME/DEDUCTION a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay: b) Bonus (non-contractual & contractual) c) Director Fees d) Allowances : Transport Entertainment Others d1) Gross Commission 2) Pension: Notice Pay d2) Lump sump payment : Gratuity Compensation for loss of office Ex-gratia payment Others (please state nature) g) Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded) h) Gains and profits from Employee Stock Option (ESOP)/ Other forms of Employee Share

Share option profit for S(10)B

b) Donations, deducted through salaries for Yayasan Mendaki Fund / Community Chest of Singapore / SINDA / CDAC /

a) EMPLOYEE'S COMPULSORY contribution to * CPF / Designated Pension/Provident Fund.

c) Contributions, deducted through salaries for Mosque Building Fund

Share option profit for S(10)G

ECF / Other tax exempt donations

i) Value of Benefits-in-kind



2.13 Benefits in Kind Amendment

This section allows the user to manually edit the Benefits in Kind details for either original submission or amendment submission.



IMPORTANT NOTE!!!

- 1. Existing figures in the Benefits in Kind will be overwritten with the amended figures.
- 2. Users will only need to indicate the difference for IRAS amendment submissions.

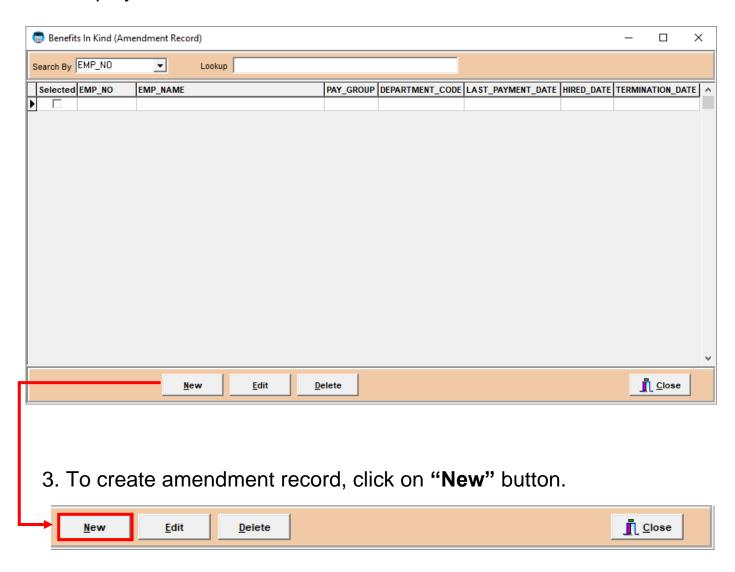
Amendment Procedure:

1. Click on the "Benefits In Kind" icon and select "Benefits In Kind Amendment" option.



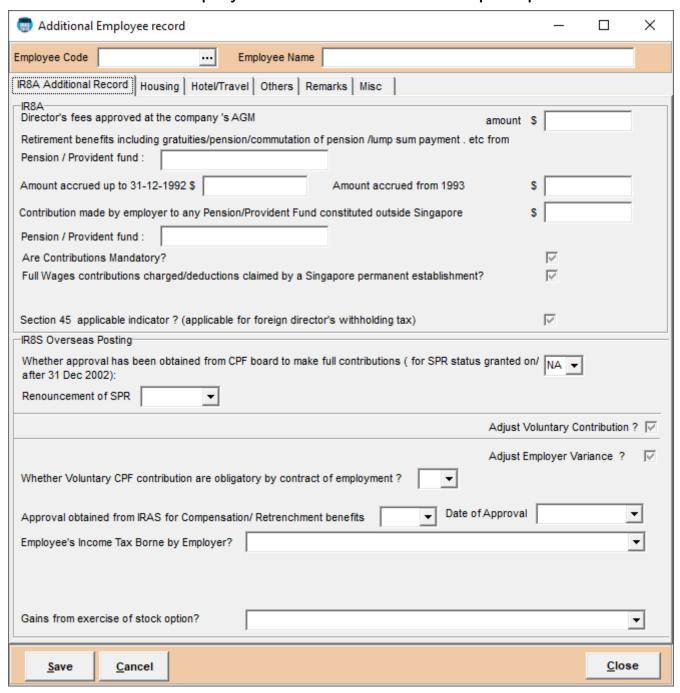


2. Benefits In Kind (Amendment Record) window will be prompted. A blank screen would define that there are no employees with Benefits In Kind amendment records.





4. The additional employee record window will be prompted.



5. Select the affected employee from the button located beside Employee code.

Employee Code



6. Fill in the details accordingly.

? FREQUENTLY ASK QUESTION

Q: How to do Amendment?

A: Example 1: Under declare

Actual Life Insurance Premiums Paid By Employer = \$5,000 Original Transmission = \$4,500

Amended record should show as "\$500"

IR8A Additional Record Housing Hotel/Travel Others Remarks Misc	
Education expenses including tutor provided	\$
Entrance/transfer fees and annual subscription to social or recreational clubs	\$
Gains from assets,e.g. vehicles,property,etc sold to employees at a price lower than open market value	\$
Full cost of motor vehicle given to employee	\$
Car benefit. Please refer to IRAS website for more detailed information.	\$
Insurance premiums paid by the employer	\$ 500
Other Non-monetary awards/benefits which do not fall within the above items :	\$

Example 2: Over declare

Actual Full Cost of motor vehicles given to employee = \$3,000 Original Transmission = \$3,300

Amended record should be shown as "-\$300"

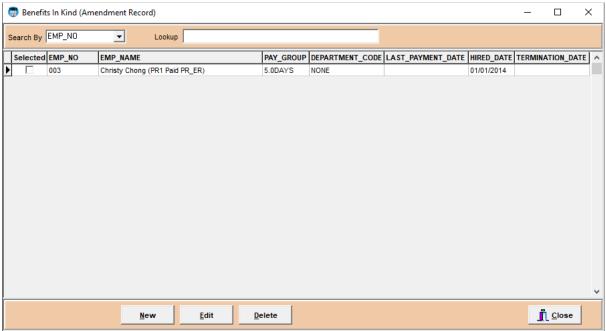
IR8A Additional Record Housing Hotel/Travel Others Remarks Misc	
Education expenses including tutor provided	\$
Entrance/transfer fees and annual subscription to social or recreational clubs	\$
Gains from assets,e.g. vehicles,property,etc sold to employees at a price lower than open market value	\$
Full cost of motor vehicle given to employee	\$ -300
Car benefit. Please refer to IRAS website for more detailed information.	\$
Insurance premiums paid by the employer	\$
Other Non-monetary awards/benefits which do not fall within the above items :	\$

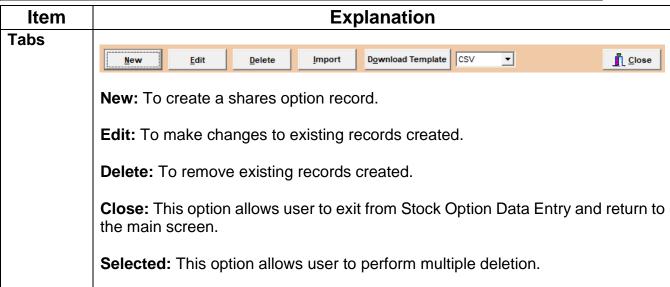


7. Click on "Save" button to save the changes. System will prompt "Record saved." message upon saving.



8. After exiting the Benefit In Kind window, it reflects a list of employee who has a Benefits In Kind amendment record.







2.14 Appendix 8A

This section allows user to print Appendix 8A report.

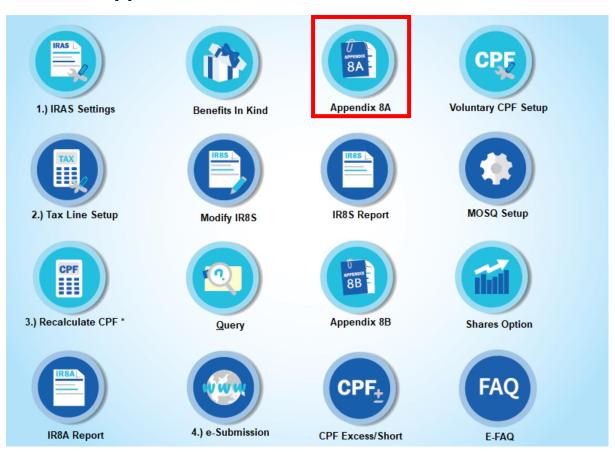


IMPORTANT NOTE!!!

This report will be generated when there are entries under the Benefit In Kind section. If there are **NO entries**, **NO** report will be generated.

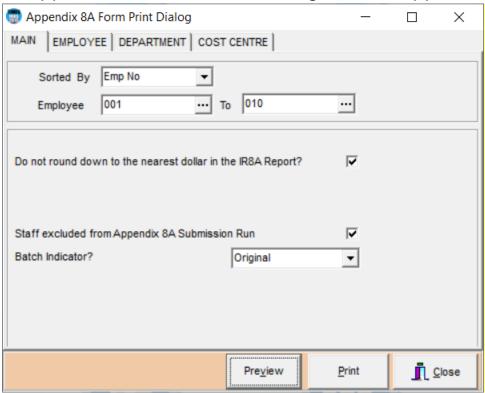
Generating Steps:

1. Click on "Appendix 8A" icon.





2. Appendix 8A Form Print Dialog box will appear:



Item	Explanation
Do not round	Appendix 8A allows decimal place.
down to the	This option is default ticked.
nearest dollar in	
the IR8A	
Report?	
Staff excluded	✓ to exclude Staff with Yes indicator under Exclude from IRAS.
from IR8A	IR8A form will not be generated.
Submission Run	
Batch Indicator	Allows user to show Original figures, Amendment figures (if any), or the Final figures which is the combination of both the original and amendment.



The following is a sample of the Appendix 8A form:

APPENDIX 8A

Utilities/Telephone/Pager/Suitcase/Golf Bag & Accessories/Camera/Electronic Gadgets (e.g. Tablet, Laptop, etc) [Actual Amount] Driver [Annual Wages X (Private / Total Mileage)] Servant / Gardener / Upkeep of Compound [Annual wages or actual amount paid by employer to a company to perform these services] Taxable value of utilities and housekeeping costs (2g +2h + 2i) Hotel Accommodation Provided (See Explanatory Note 12) Actual cost of hotel accommodation/Serviced Apartment within hotel building Amount paid by the employee Taxable Value of Hotel Accommodation (3a - 3b) Others Cost of home leave passages and incidental benefits provided to employee and his family: (See Explanatory Note 12) 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): Insurance premiums paid by the employer (See Explanatory Note 12): Insurance premiums paid by the employer (See Explanatory Note 12): Educational expenses including air passage, etc.: Educational expenses including tutor provided (See Explanatory Note 12): Entrance/transfer fees and annual subscription to social or recreational clubs: Gains from assets, e.g. vehicles, property, etc. sold to employees at a price lower than open market value: Full cost of motor vehicles given to employee: Car benefits (See Explanatory Note 12):			ear Ended 31 Dec	Mar \	
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Name of Employer:	Car benefits (See Explanatory Note 12):				
Address of Employer:	Other non-monetary awards/benefits which do not fall within	the above items (See	Explanatory Note 12):		
Address of Employer:	Name of Employer:				
Name of authorised person making the declaration Designation Tel. No./Email Signature Date					
	Name of authorised person making the declaration	Designation	Tel. No./Email	Signature	Date



2.15 Shares Option

? FREQUENTLY ASK 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 Appendix 8B information.

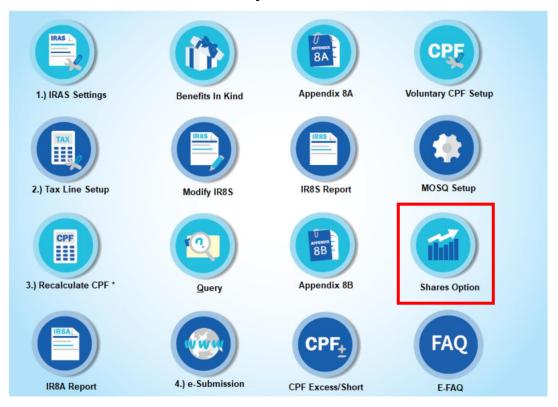
Generally, ESOP gains are taxable in the year in which it is exercised. The date of exercise is the date when the gains accrued to your employee.

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.

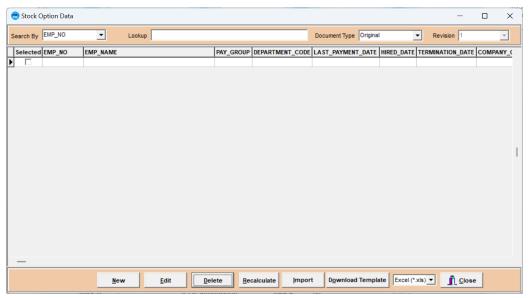


Shares Option Procedure:

1. Click on the "Shares Option" icon.

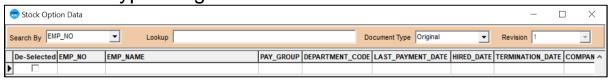


2. Stock Option Data window will be prompted. This window shows which staff has a shares option record. A blank screen would define that there are no employees with Share Options.

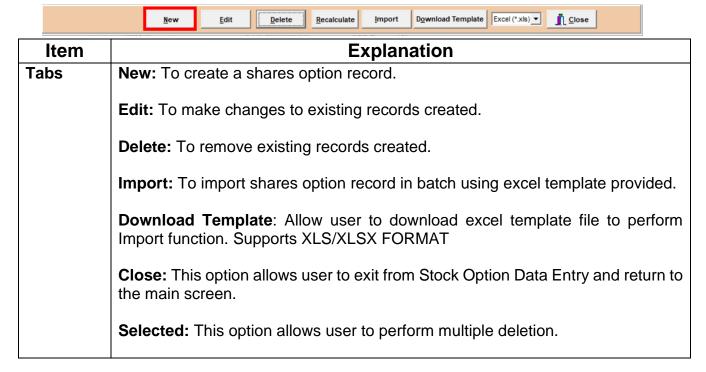


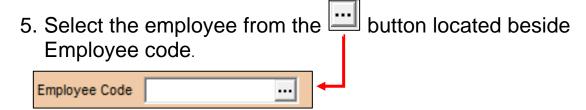


3. The Share Option Data window will be prompted. Ensure Document Type: Original.



4. To create Share Options record, click on "New" button.

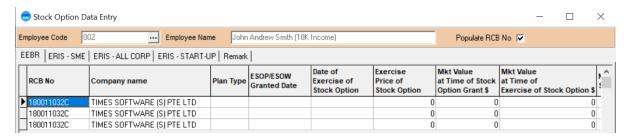






6. Select the relevant tab accordingly.

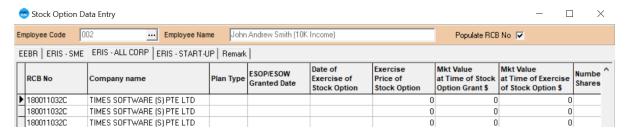
Section A - Employee Equity-based Remuneration (EEBR) Scheme



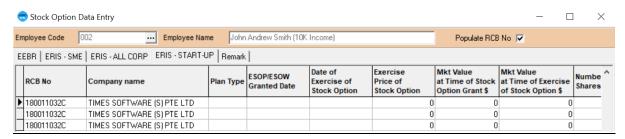
Section B - Equity Remuneration Incentive Scheme (ERIS) SMEs



Section C – Equity Remuneration Incentive Scheme (ERIS) All Corporations

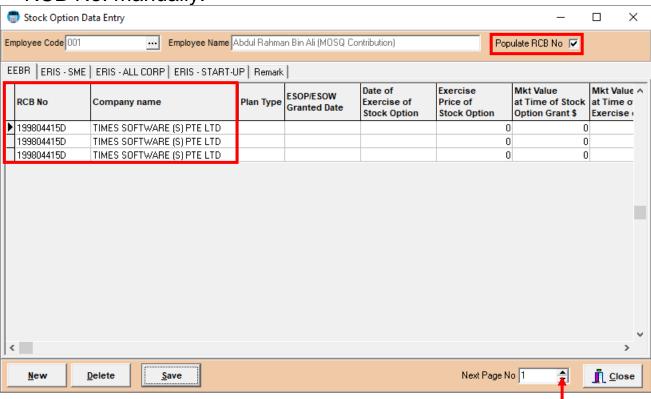


Section D – Equity Remuneration Incentive Scheme (ERIS) Start-Ups



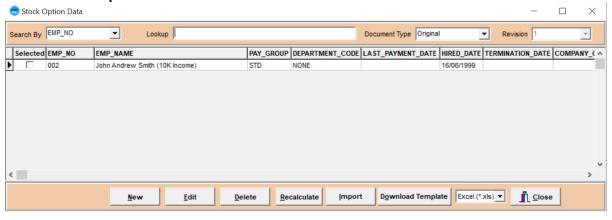


7. To auto-populate the RCB number from TIMESPAY8, tick on the "**Populate RCB No**", alternatively user can input the RCB No. manually.



To input more rows, click on the arrow up button beside the **Next Page No** box.

- 8. Click on "Delete" button to delete the records.
- 9. To save the records, click on "Save" button.
- 10. After exiting the Stock Option Data Entry window, the Stock Option Data window will reflect the list of employees who have Share Option record.





2.16 Appendix 8B

This section allows user to print the Appendix 8B report.

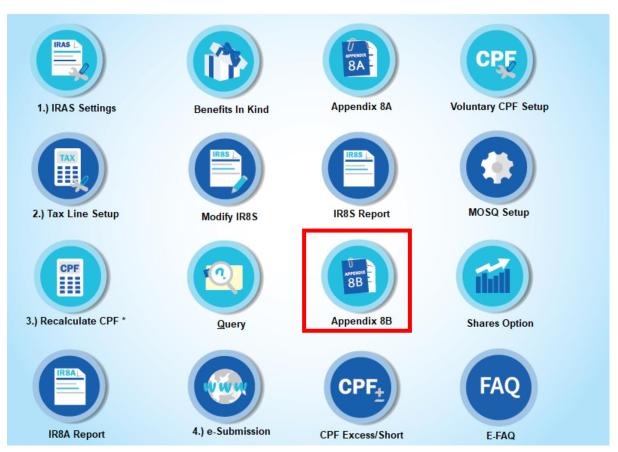


IMPORTANT NOTE!!!

This report will be generated when there are entries under the Shares Option section. If there are **NO entries**, **NO** report will be generated.

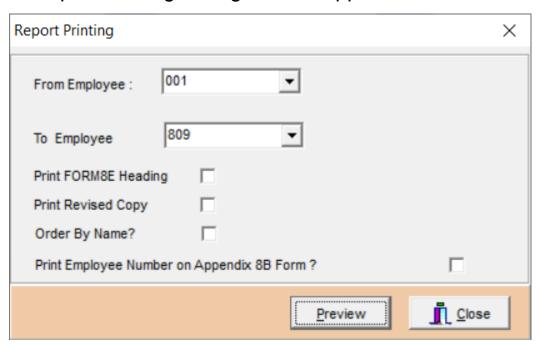
Generating Steps:

1. Click on "Appendix 8B" icon.





2. Report Printing Dialog box will appear:



Item	Explanation					
Print FORM8E	The default report title is Appendix 8B. When the option is ticked report will reflect Appendix 8E.					
Heading	Appendix 8B					
)/OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP(ESC / submit to IRAS by 1 Mar 2019. Please read the explanatory no					
	Appendix 8E					
	in your tax form.It will be automatically included in your Incom-					
Print	In the event when revised copy are printed, user can indicate by ticking on					
Revised	this option. The report will be indicated as revised copy as follows:					
Сору	Appendix 8B REVISED COPY					
Order By Name	Default order is by employee number. When Order By Name is ticked, Appendix 8B form will order by name.					



3. The following is a sample of the IR8B (Appendix 8B) report:

	APPENDIX 8B												
Deta	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.							C:					
Tax Ref.	Tax Ref. (NRIC/FIN): Full Name of Employee as per NRIC / FIN:												
		Indicate	Date of exercise of ESOP or	Exercise	Open	Open				from ESOP/ES	OW Plans		
Company		Type of Plan		date of vesting of ESOW Plan (if applicable), If	Price of ESOP/or	Market Value Per	Market Value Per		Gross Amount Qualifying for Income Tax Exemption under*: -		**Gross Amount	Gross Amount	
Registration Number / UEN	Name of Company	Granted: 1) ESOP or 2) ESOW	Date of grant	moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans	Price Paid/ Payable per Share under ESOW Plan (\$)		Share as at the Date Reflected at Column (d) of this form (\$)	Number of Shares Acquired	ERIS (SMEs)	ERIS (All Corporations)	ERIS (Start-ups)	not Qualifying for Tax Exemption (\$)	of gains from ESOP/ ESOW Plans (\$)
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)	(m)
SECTION A	: EMPLOYEE EQUITY	-BASED RE	MUNERA	TION (EEBR) SCHEME								(I) = (g-e) x h	(m) = (l)
							<u> </u>		ł				
(I)	TOTAL OF GROS	SS ESOP/E	SOW GAI	NS IN SECTION A									
SECTION B	: EQUITY REMUNERA	TION INCE	NTIVE SC	HEME (ERIS) SMEs								(I) = (g-e) x h	(m) = (l)
									1				
/IIV	TOTAL OF COOK	E FEORE	COM CAL	NS IN SECTION B									
(II)								_		-			
SECTION C	: EQUITY REMUNERA	TION INCE	NTIVE SC	HEME (ERIS) ALL CORPOR	RATIONS							(l) = (g-e) x h	(m) = (l)
(III)	TOTAL OF GROS	S ESOP/ES	SOW GAI	IS IN SECTION C									
SECTION D	: EQUITY REMUNERA	TION INCE	NTIVE SC	HEME (ERIS) START-UPs								(I) = (g-e) x h	(m) = (l)
(IV)	TOTAL OF GROS	S ESODIE	SOW GAIL	NS IN SECTION D									
` '													
SECTION E	SECTION E : TOTAL GROSS AMOUNT OF ESOPIESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM 48 OF FORM IR8A)												
**Including any am	* Tax exemptions under the ERIS (SMEs), ERIS (All Corporations) and ERIS (Start-Ups) will cease with effect from the Year of Assessment 2025. *See Explanatory Note 4 of Appendix EB												
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 R	Company Registration No.: Name of Employer:												
Name of aut	horised person making	the declarat	ion:			Signature :		Designation	:	Tel/	Email :	Date :	
App8B(1/202	App88(1/0025) There are penalties for failing to give a return or furnishing an incorrect or late return.												



Q: How to file for Appendix8B Amendment?

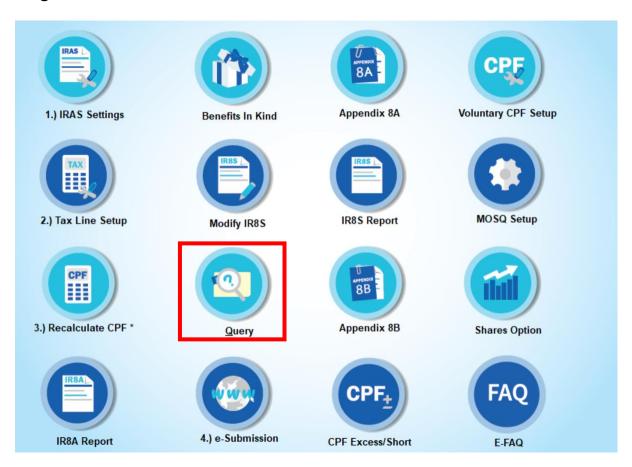
A: Refer to link below:

https://www.timesoftsg.com.sg/updates/irasinfo/Amendment-Guide.pdf



2.17 Query

This section allows users to select a particular group of employee(s). This may be necessary when user needs to needs to generate selective records.



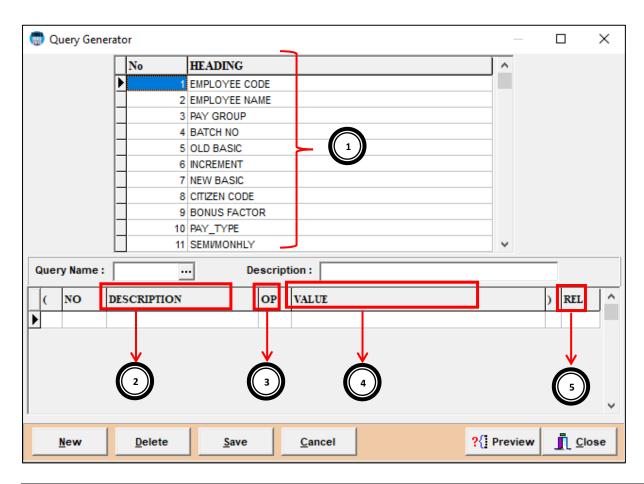
Query Options:

Query Expert
Query Selection
Adhoc Query
Quick Search By NRIC



"Query Expert"

Query Expert is an advance querying tool which involves more complex conditions.



No	Description						
1	The criterias available to choose. You can do a quick search of the criteria by clicking on HEADING.						
	No	HEADING					
2	Once you had selected the criteria from (1) it will appear here.						



3 OP stands for Operators. The Operators available are

Symbol	Description					
	Equals. Only select employees with the exact criteria.					
_	Equals. Only select employees with the exact chiena.					
<	Lesser than (for numeric values e.g, Basic Pay)					
<=	Equal or lesser than (for numeric values e.g, Basic Pay)					
>	Greater than (for numeric values e.g, Basic Pay)					
>=	Equal or greater than (for numeric values e.g, Basic Pay)					
<>	Not equals. Select everything except of employees meeting selected					
	criteria.					
Like	Wild card.					

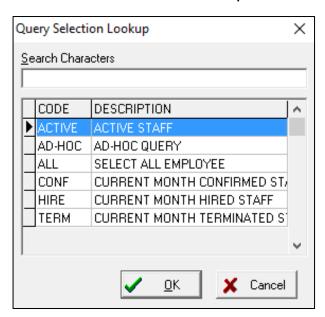
- 4 The value of the criteria.
- 5 REL stands for Relational Operator.

REL	Description
AND	Used to combine different criterion into one. All criteria linked with "AND" operator must be fulfilled
OR	Select by either criterion within the query. Select by either this condition or that condition



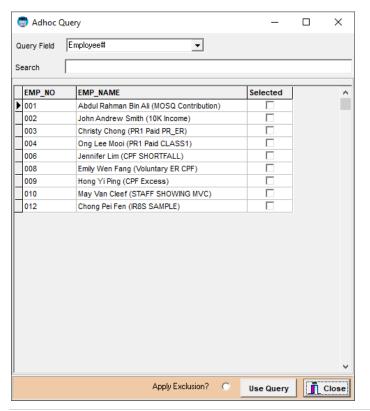
"Query Selection"

Allows users to work with specific Query.



"Adhoc Query"

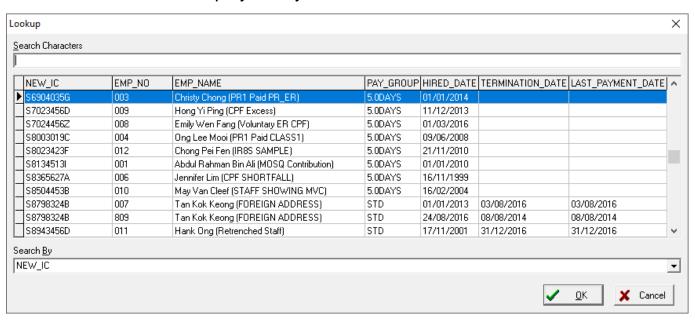
Allows users to select the employees using field such as employee code, employee name, department, occupation. Tick on 'Selected' column to select employee and click the button 'Use query'. User can also apply exclusion on the selected group or employee.





"Quick Search By NRIC"

Allows user to search employees by NRIC/FIN.



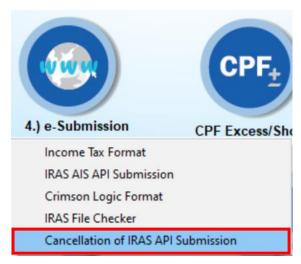


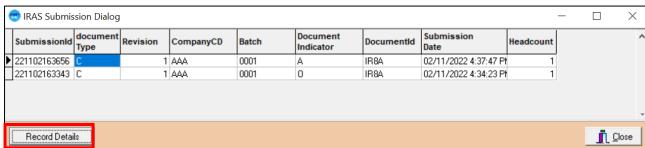
2.18 Cancellation of IRAS API Submission

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

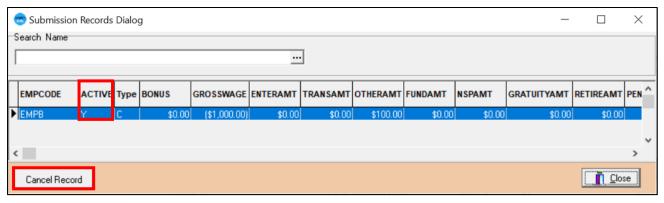
Go to E-submission > Cancellation of IRAS API Submission to choose the submission details > Click on Record Details



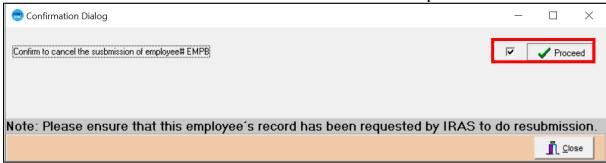


Choose the employee that you wish to cancel > Click on **Cancel Record**



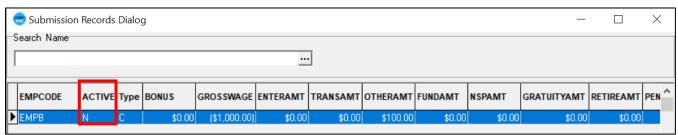


Tick on the checkbox to confirm and click on proceed button



Once cancellation completed, the Active column will change to 'N' for the respective employee and may re-generate API submission after amending the NRIC/Fin details.







2.19API Status Code List

This section allows users to check IRAS API Code List during API submission.

Status Code	Status	Remarks	Possible Cause and Solution
200	STATUS_OK	The request completed successfully.	Validated or Submitted successfully
204	STATUS_NO_CONTENT	The server has fulfilled the request, but there is no new information to send back.	Empty return message from API. Try again
400	STATUS_BAD_REQUEST	The request could not be processed by the server due to invalid inputs.	Update file based on the given recommendations Update content validation Please check the details status in the listing.
401	STATUS_DENIED	The requested service requires user authentication/authorisation.	1. The access_token given is invalid, please re-login via CorpPass. 2. The access_token given has expired, please re-login via CorpPass. 3. Please check if you have been authorised with an Approver role to make the submission. 4. If client is Tax Agent/Outsourcing Company, user to tick on tax agent option
404	STATUS_SERVER_ERROR	The requested URL was not found on this server	When the API has been unpublished or turned off, submission only available on 6 Jan 2025 onwards.
407	AUTHENICATION_REQUIR ED	IT need to whitelist the following sites.	https://www.iras.gov.sg/ https://apiservices.iras.gov.sg https://api.myinfo.gov.sg/ https://www.corppass.gov.sg/ https://www.singpass.gov.sg/ http://saml.corppass.gov.sg/ https://tsoauth.com Client to email support@timesoftsghelp.zendes k.com and provide proxy url and port if any

TIMES SOFTWARE

Times Software Pte Ltd | 2024 Edition 413 STATUS_REQUEST_TOO_L No Of Records Exceed 800-The server cannot process the ARGE request because the submitted entity System will cap each file at 200 is larger than the server is able to records. process. STATUS_TOO_MANY_REQ 429 The API rate limit exceeded the Do also note that there will be an **UESTS** subscription plan. To try again in the API rate limit of 3,000 requests next hour. per hour for each application. If the limit is hit, the API response will return status code 429 with generic error message "Assembly Rate Limit exceeded". Please advise software user to reattempt their request in the next hour. 500 STATUS_SERVER_ERROR The server encountered an Internal Server (IRAS API) Error Occurred. Please try again later. unexpected condition that prevented it from fulfilling the request. API server not found (404) - Try again later