

**TIMES
SOFTWARE**

**YEAREND WORKSHOP
ESSENTIAL GUIDE
SINGAPORE
2025/2026**

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Workshop Overview

1. Initialize of New Year

This is a **compulsory** step. It creates payroll calendar for year 2026. Without this step, users will not be able to apply leave or plan duty roster in advance or process 2026 payroll.

2. Bonus Processing

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

3. IRAS Year of Assessment (YA) 2026

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

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

Highlights for 2026

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

For more information on CPF Changes:

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

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

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

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

The screenshot shows the 'SINGAPORE CPF SETUP' window with 'Standard' selected under 'FIX Rate'. The 'Type' is 'CLASS1' and 'Age' is set to 'From 0 To 35'. The table below shows the contribution rates for different wage brackets.

Employee's wages	Employer's contribution	Employee's contribution
Not Exceeding 50.00	N.A	N.A
Exceeding But Not Exceeding 50.00 to 500.00	0.00 + (0.1700 * (Total Wages - 0.00))	0.00 + (0.0000 * (Total Wages - 0.00))
Exceeding But Not Exceeding 500.00 to 750.00	0.00 + (0.1700 * (Total Wages - 0.00))	0.00 + (0.6000 * (Total Wages - 500.00))
Exceeding 750.00	17.00 % OW + 17.00 % AW max = 1360.00	20.00 % OW + 20.00 % AW max = 1600.00

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

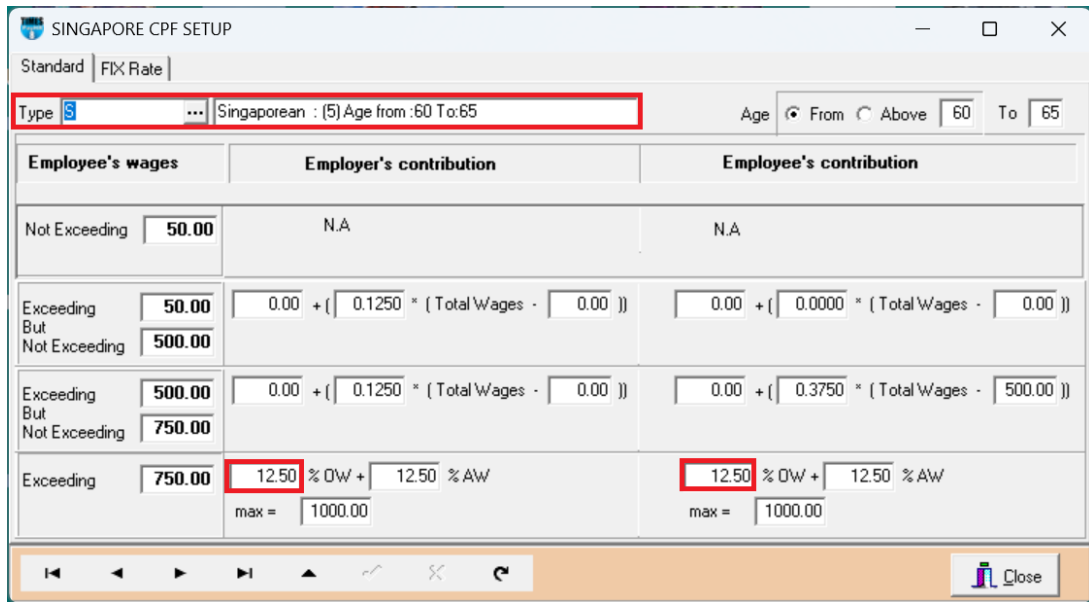
ER CPF 16%

EE CPF 18%

The screenshot shows the 'SINGAPORE CPF SETUP' window with 'Standard' selected under 'FIX Rate'. The 'Type' is 'S' and 'Age' is set to 'From 55 To 60'. The table below shows the contribution rates for different wage brackets.

Employee's wages	Employer's contribution	Employee's contribution
Not Exceeding 50.00	N.A	N.A
Exceeding But Not Exceeding 50.00 to 500.00	0.00 + (0.1600 * (Total Wages - 0.00))	0.00 + (0.0000 * (Total Wages - 0.00))
Exceeding But Not Exceeding 500.00 to 750.00	0.00 + (0.1600 * (Total Wages - 0.00))	0.00 + (0.5400 * (Total Wages - 500.00))
Exceeding 750.00	16.00 % OW + 16.00 % AW max = 1280.00	18.00 % OW + 18.00 % AW max = 1440.00

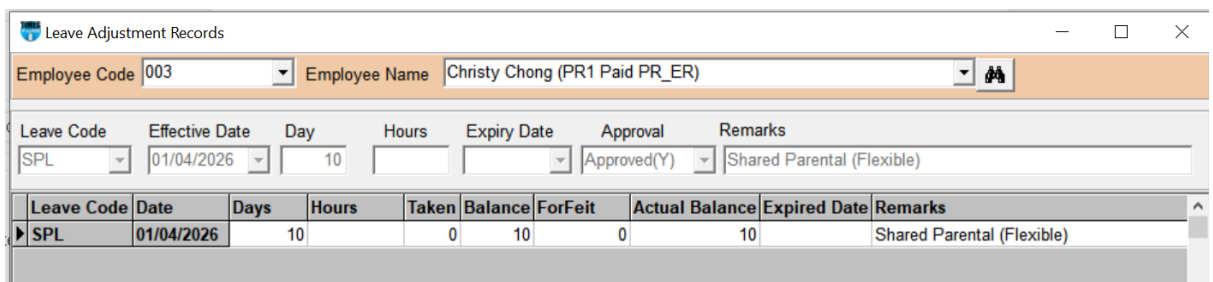
- c. CPF contribution rates changes for employees aged above 60 to 65
ER CPF 12.5%
EE CPF 12.5%



- 2. Shared Parental Leave (SPL) changes
From 1 April 2026: parents will be granted **10 weeks** of shared parental leave
The 10 weeks of leave is provided on top of GPML and GPPL entitlements.

Procedures to grant shared parental leave:

1. Proceed under **Leave Application > Leave Adjustment Record.**
2. Select **Leave Code: Shared Parental Leave (SPL)**
3. Indicated the effective date, number of days and remarks.

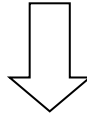


- 3. IRAS Changes
 - a) Submission via API 2.0 (instead of TXT/XML) for those using API.
 - b) The allowable submission size per API call will increase (from 800 records to 2,000 records) regardless of form type.
 - c) A new "Revision" method will be introduced for amendments: you can submit a full replacement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

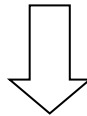
Year End Payroll Procedures



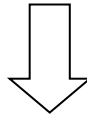
Update TP8 application and
Installation of IRAS.exe (page 6)



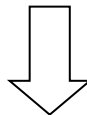
Processing Bonus/AWS in Year 2025
(page 15)



Backup of Database (page 41)



Initialize New Year and Leave Carry
Forward (page 44)



Processing Previous Year Bonus in
Year 2026 (page 55)

1.1 Installation Guide (TIMESPAY8)

Key features added to this version:

- Updated Public Holiday table for year 2026
- Enhanced functionality for TimesPay8 & IRAS (Refer to release notes).
- IRAS.exe application for income tax submission.
- Changes in CPF contribution from 1 January 2026

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/TP8-2026.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?

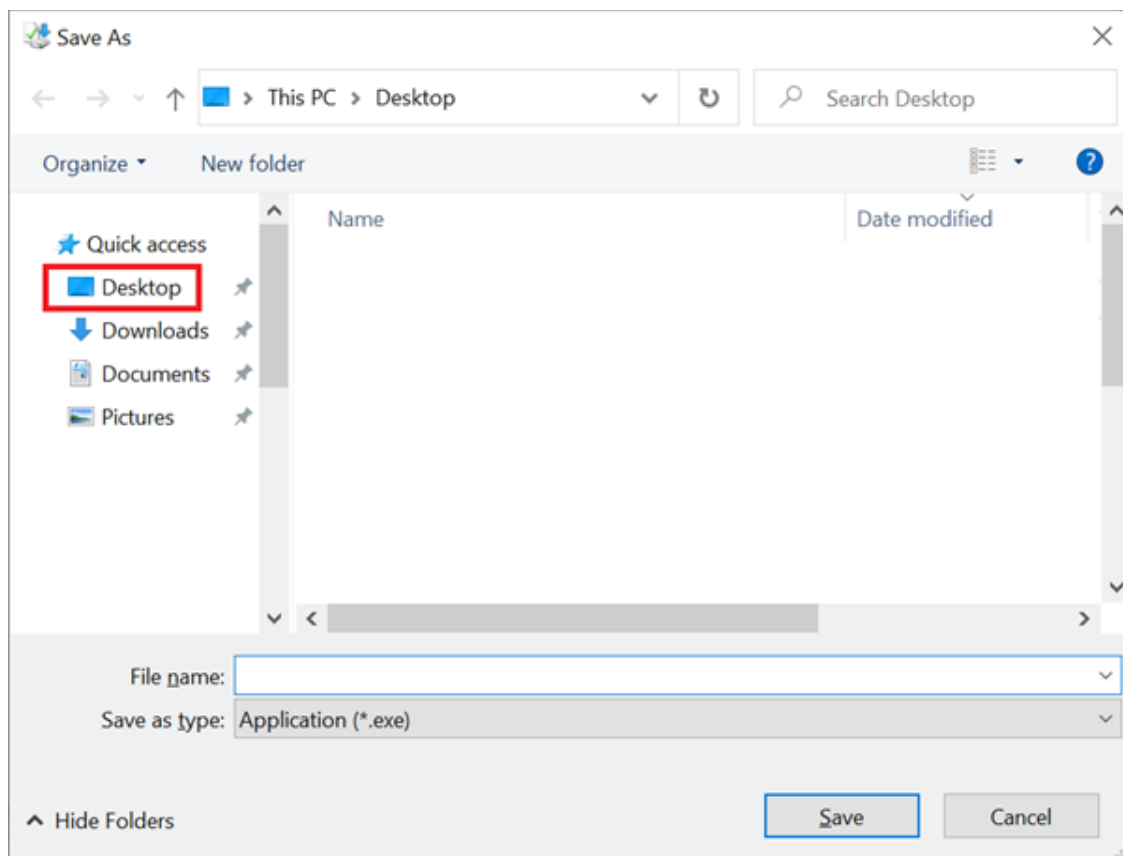
A: No, you do not need to update 5 times since you program is mapped. By updating at any 1 of the pc/server the program will be updated.

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.



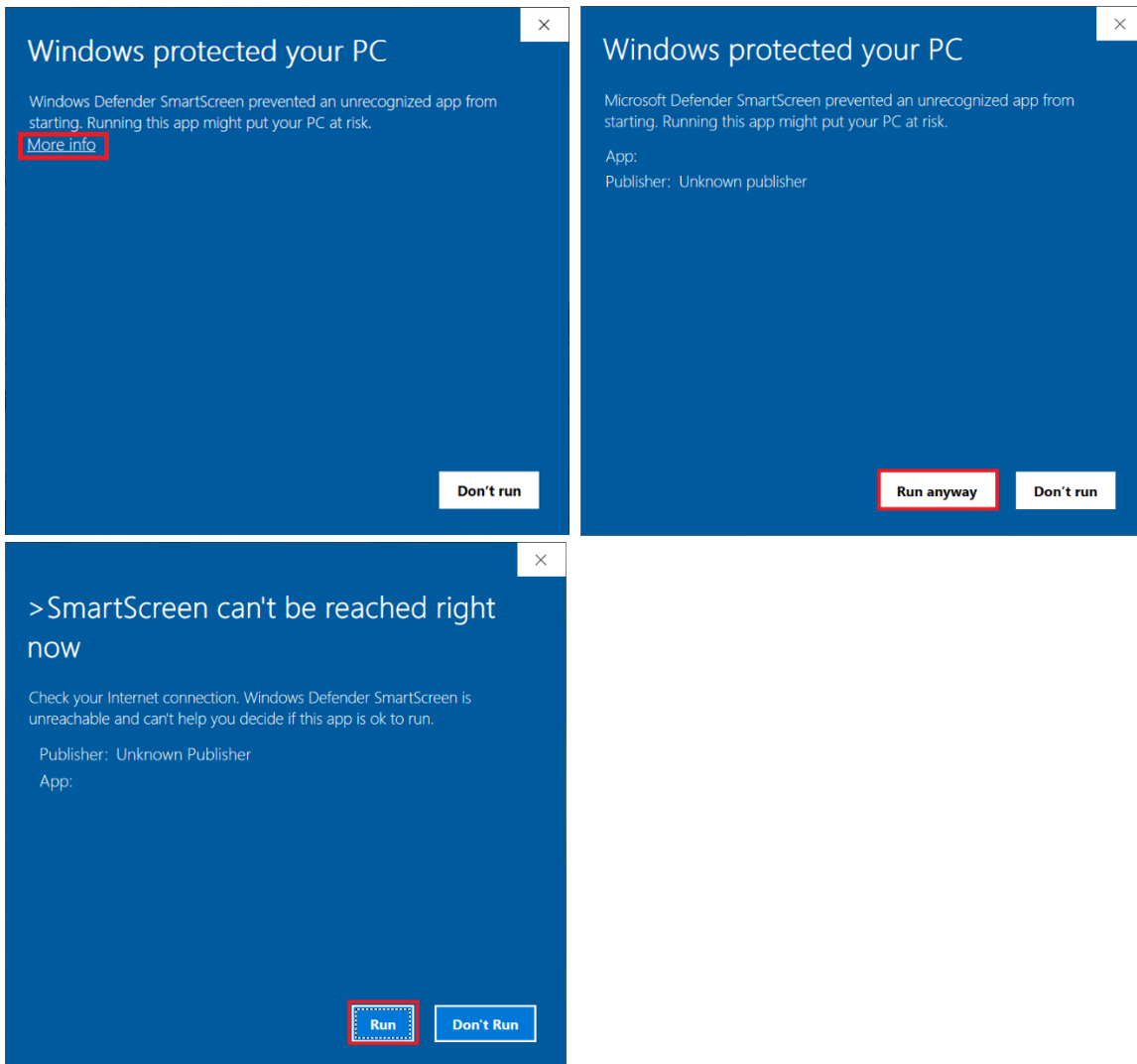
Once the download is completed, locate the following icon on the desktop. Double click on icon to continue.



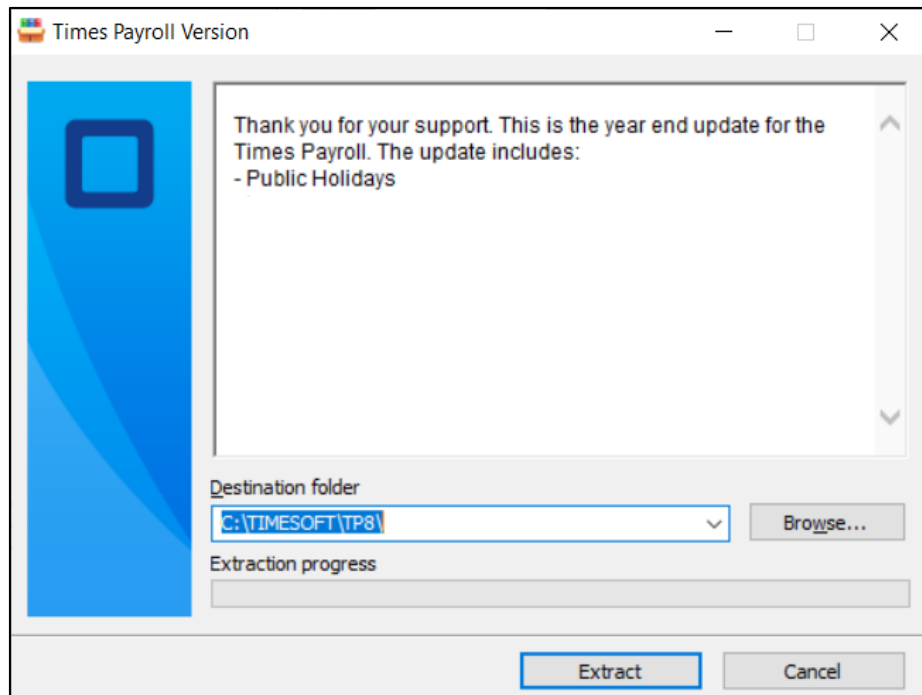


IMPORTANT NOTE!!!

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.

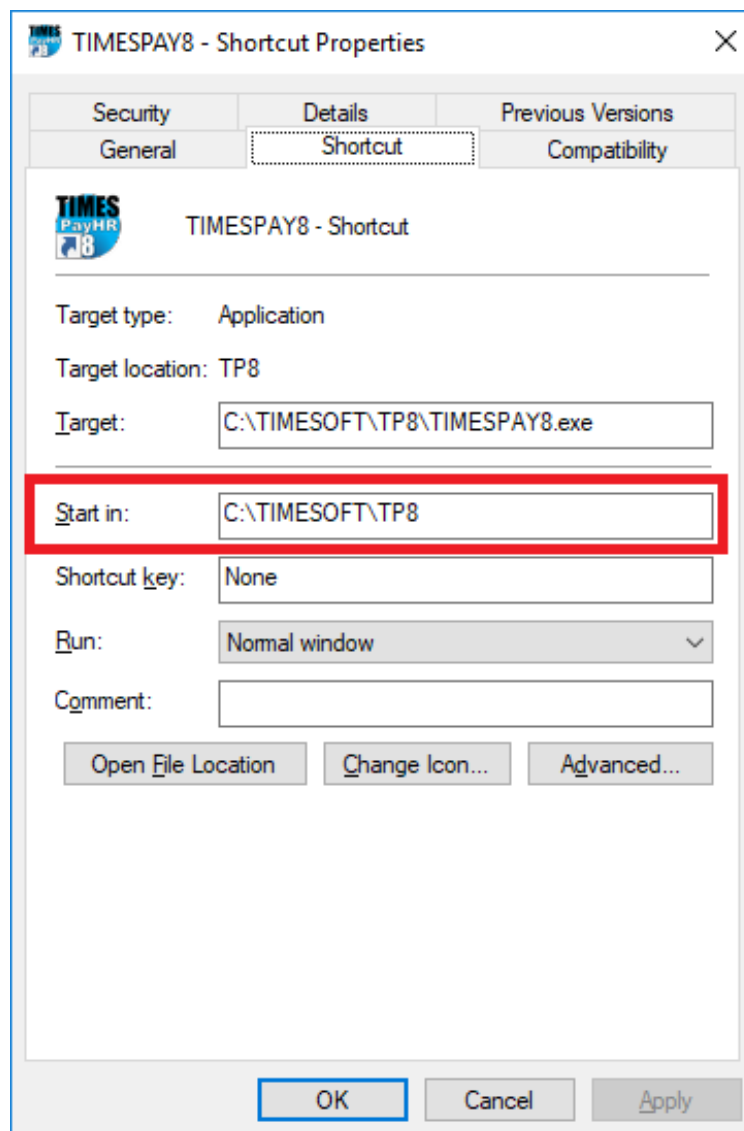
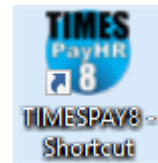


FREQUENTLY ASK QUESTION

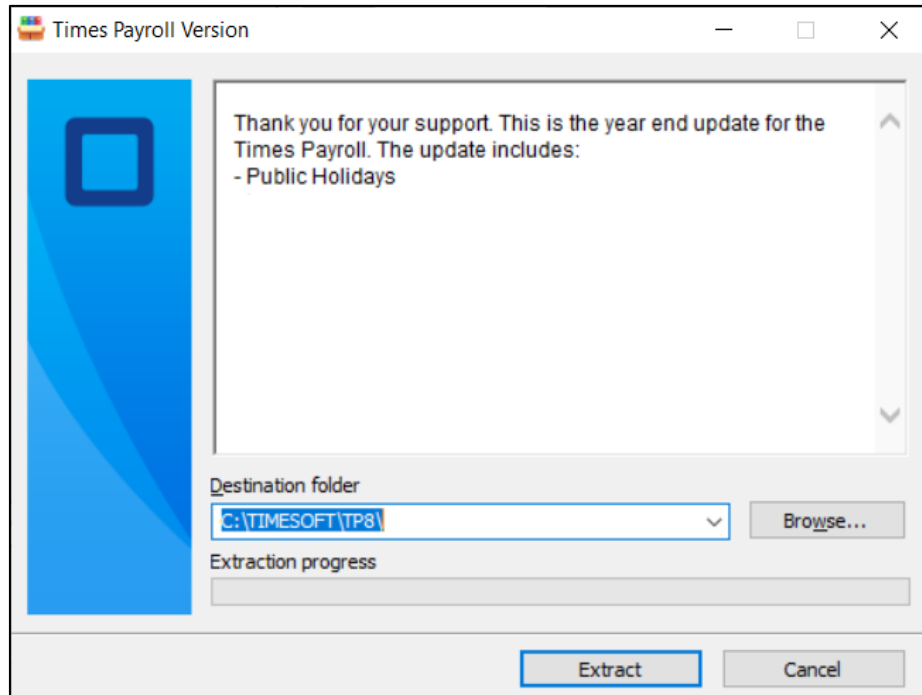
Q: How to identify your Payroll Application Location?

A: To identify the location,

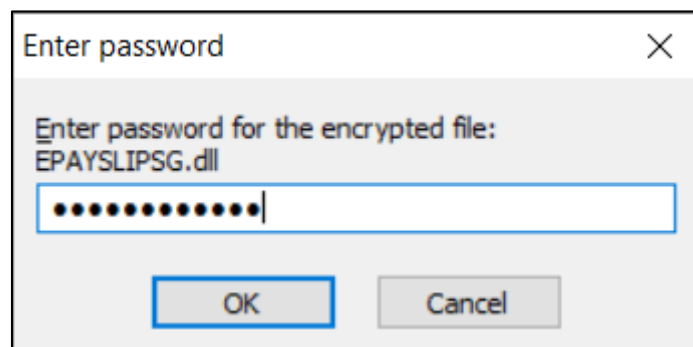
- Locate the “TIMESPAY8” icon on your desktop.
- Right click on the icon and select “**Properties**”.
- Click on “**Shortcut**” tab the location will be reflected under “**Start in:**” field:



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:



Select "Yes to All" button to proceed

10. Upon successful installation, the window will disappear.

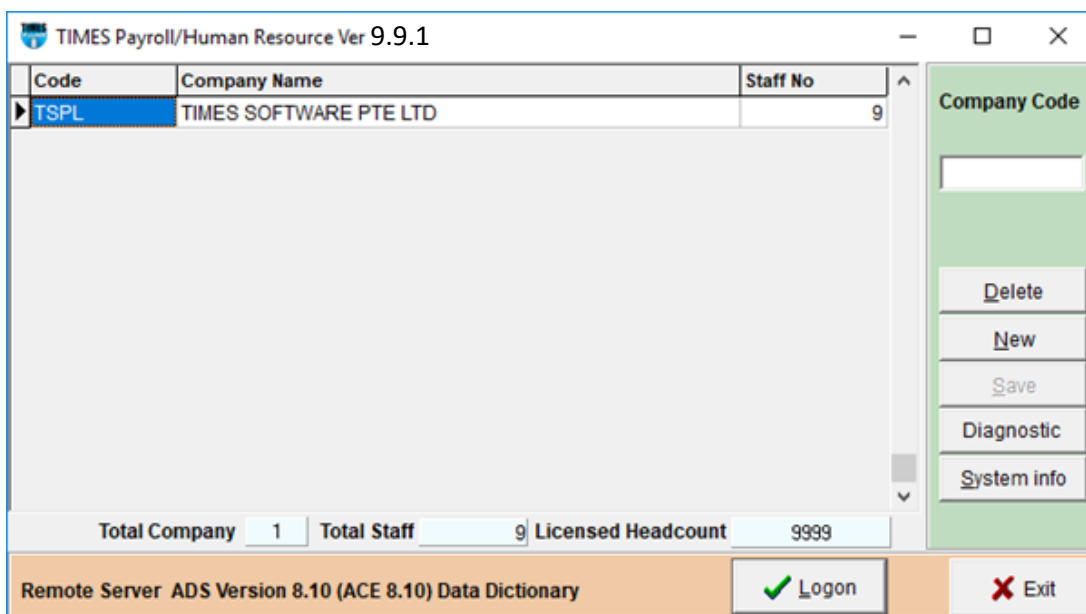
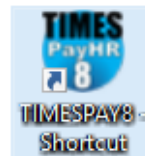


FREQUENTLY ASK QUESTION

Q1: How to verify if my version is updated?

A: To verify your version,

- Run the TIMESPAY8 application.
- Ensure the version is **9.9.1**



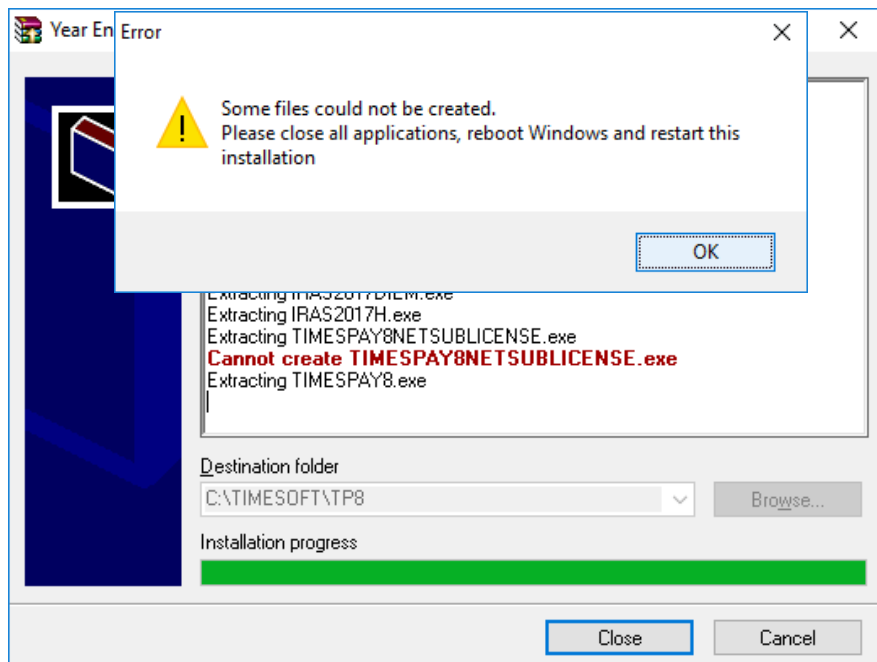
Q2: Why my version is not updated after I run the installer?

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 12** on How to identify your Payroll Application Location.



COMMON ERROR/ STATUS CODE

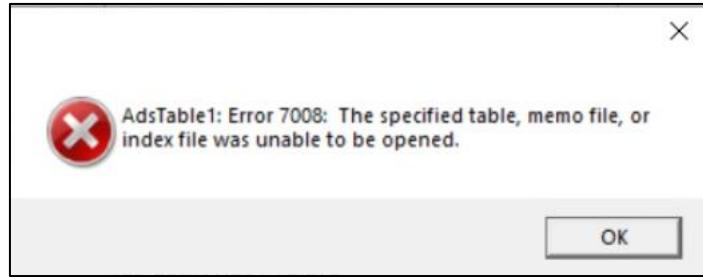
- Cannot create TIMESPAY8NETSUBLICENSE.exe or TIMESPAY8.exe



Possible reasons:

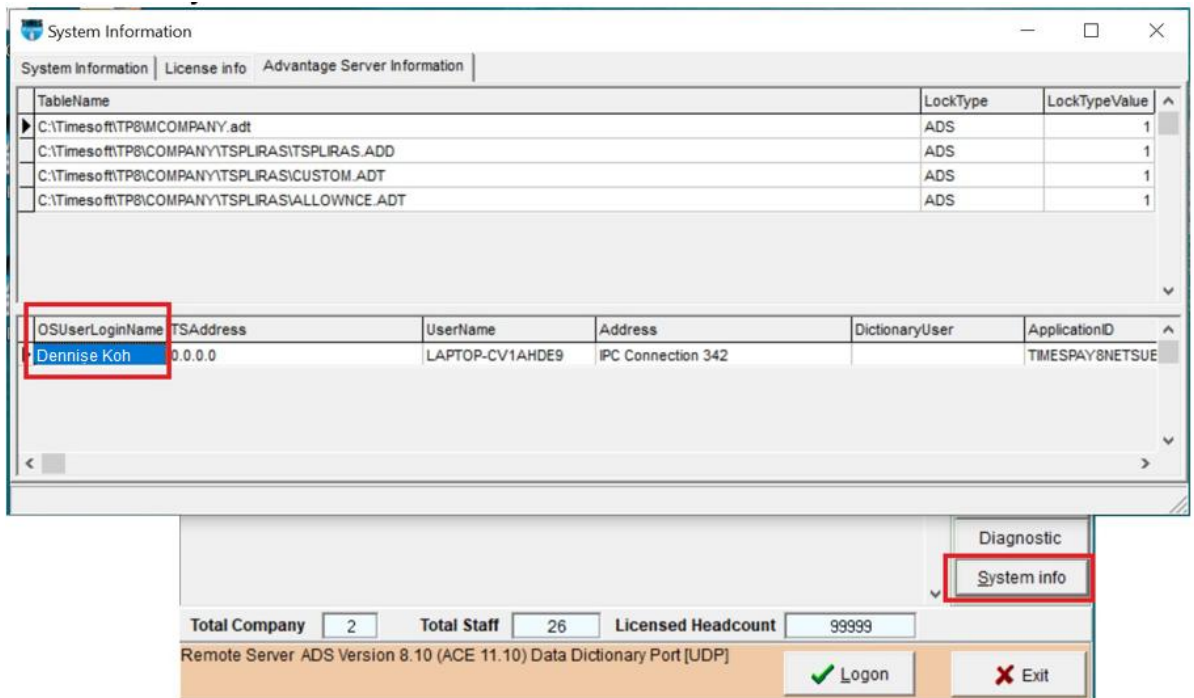
- System detects active user access during the update. Please **ensure all users exit from the application** and repeat the installation procedure.
- User **do not have access rights** to perform the update. Please request system administrator/IT to assist with the update.

- 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 2025)

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:

Bonus Run for Period 202512
— □ ×

Bonus Parameter | Group | Individual | Update Bonus Factor

Bonus Code :	<input type="text" value="BONU"/>	Report Order by	<input type="text" value="COMPANY+DEPARTMENT+NAME"/>
Bonus Method	<input type="text" value="By Calendar"/>		
Cut Off Bonus (Mth/Period)	<input type="text" value="12"/> <input type="text" value="2025"/>		
Bonus Factor <small>default Bonus Factor From Update Employee if '0' bonus factor entered.</small>	<input type="text" value="1"/>		
Bonus Payment by	<input type="text" value="Fixed Amount"/>		
Bonus Amount	<input type="text" value="80000"/>		
Include NPVP or Service Point paid on	<input type="text" value="NOT APPLICABLE"/>	Union Setting Separate Union Table For Bonus Processing <input checked="" type="checkbox"/> Union Code : <input type="text"/>	
Which Period to Pay Bonus	<input type="text" value="separately"/>		
Bonus Calculation by	<input type="text" value="None"/>		
Contribute Community Funds ?		<input type="text" value="Yes"/>	Rounding Formula <input type="text"/>
Leave Exclusion <input type="checkbox"/> Exclude NPL <input type="checkbox"/> Exclude Sick Leave <input type="checkbox"/> Exclude Annual leave <input type="checkbox"/> Exclude Absent leave <input type="checkbox"/> Exclude Hospitalisation leave		Days >= <input type="text"/> >= <input type="text"/> >= <input type="text"/> >= <input type="text"/> >= <input type="text"/>	
Exclude Bonus Condition <input checked="" type="checkbox"/> Exclude unconfirmed staff ? <input type="checkbox"/> Exclude Employee Hired after <input type="text"/> <input type="checkbox"/> Exclude Employee Resigned After <input type="text"/>			

<input type="button" value="Clear Record"/>	<input type="button" value="Trial Run"/>	<input type="button" value="Process"/>	<F4>-Delete code <Insert> -Add Code	<input type="button" value="Close"/>
---	--	--	-------------------------------------	--------------------------------------

Bonus Run for Period

Bonus Parameter | Group | Individual | Update Bonus Factor

1..... Bonus Code : Report Order by

Item	Explanation	Important Remarks
1	<p>Bonus Code:</p> <p>Select appropriate bonus code from the Allowance/Deduction table.</p> <p>Use recommended codes which starting with BONU for example:</p> <ul style="list-style-type: none"> - BONUAWS - BONU - BONUADV 	<p>Please DO NOT use BONUSP as it's a reserved code for Contractual Bonus for year 2025 which are paid in the year 2026.</p> <p>Code starting with BONU is hardcoded and linked to BONUS column in the report.</p> <p>If the allowance code AWS is used, it falls under the Allowances column. If the allowance code contains BONUAWS, it will automatically fall under BONUS column in the payroll report.</p>

[Modify Pay Record] -

Employee # EMP001 Name # JENNIFER TAN

Leave Quick Menu Period

Pay Group STD Other Cycle Paid Monthly Period 12/E Type : 2-SN CPF/Levy CLASS1

Days Worked 22.00 Basic Pay 2100.00 Age : 47.00 Daily Rate 95.45 Hourly Rate 12.12

NPL Day-C 95.454545 0.00 0.00

NPL Hr-C 12.12 0.00 0.00

Absent-C 96.92 0.00 0.00

Overtime Total No Pay leave 0.00

Code	Description	Amount	T
AWS	ANNUAL WAGES SUPPLEMENT	3000.00	A
BONUAWS	ANNUAL WAGES SUPPLEMENT	2500.00	A
CDAC	CHINESE DEVT ASST. FUND	-3.00	N

TIMES SOFTWARE PTE LTD

PAYROLL DETAIL REPORT AS AT DECEMBER 2025

	Basic NonCPF(Allw)	NPL CPFwage	OT CDAC	Shift SINDA	Rest Day MOSQ	Allowances EUCF	GrossWage BONUS
Department	FIN (FINANCE DEPARTMENT)						
Category	JUNI (JUNIOR)						
Employee : (EMP001)	JENNIFER TAN						
	2100.00	0.00	0.00	0.00	0.00	3000.00	7600.00
	0.00	7600.00	-3.00	0.00	0.00	0.00	2500.00


2.... Bonus Method

Item	Explanation	Important Remarks
2	<p>Bonus Method:</p> <p>Select the appropriate bonus method:</p> <ul style="list-style-type: none"> - By Calendar: Based on Calendar Year (Jan 2025 to Dec 2025) - By Pay Period: Based on employee's pay group's period (21st Dec 2024 to 20th Dec 2025)- Cross Month - By Calendar Periodical: Based on company financial period (July 2024 to June 2025) 	Bonus Proration method

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

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

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

Item	Explanation	Important Remarks
3	<p>Cut-off Bonus (Mth/Period):</p> <p>Determines the cut off period of the bonus computation based on Bonus Method.</p> <p>By default, it follows your login period.</p>	<p>Change xxxx to current year for e.g. 2025 and yyyy to previous year e.g. 2024</p> <p>Example:</p> <p>If By Calendar: cut off bonus must be 12 xxxx</p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> <p>Bonus Method By Calendar ▾</p> <p>Cut Off Bonus (Mth/Period) <input type="text" value="12"/> <input type="text" value="xxxx"/></p> </div> <p>If Pay period, cut off bonus must be xxxx12:</p> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;"> <p>Bonus Method By Pay Period ▾</p> <p>Cut Off Bonus (Mth/Period) <input type="text" value="xxxx"/> <input type="text" value="12"/></p> </div> <p>Company's bonus follows the calendar-periodical, the bonus cut off will follow the company's financial year. For example company's financial year is from July to June:</p> <div style="border: 1px solid #ccc; padding: 5px;"> <p>Bonus Method By Calendar - Periodical ▾</p> <p>Cut Off Bonus (Mth/Period) <input type="text" value="7"/> <input type="text" value="yyyy"/> To <input type="text" value="6"/> <input type="text" value="xxxx"/></p> </div>
4	<p>Bonus Factor:</p> <p>This defines the multiplying factor for bonus computation.</p>	<p>Example:</p> <p>To payout 1 month's salary for AWS, indicate 1 under Bonus Factor.</p> <p>if "0" Bonus Factor is indicated, the "Bonus Factor" value specified in "Update Employee" record will be used.</p> <p>Please refer to screenshot below:</p> <div style="border: 1px solid #ccc; padding: 5px;"> <p>Employee # EMP007 Name AUDREY PEH Quick Menu</p> <p>Update Employment Other Confirm & Termination Bank Address Spouse Allow/Dedu Career</p> <p>Employee # EMP007 Name Audrey Peh Pay Group 5.0DAYS</p> <p>Hired Date 17/08/2015 0 month(s) Basic Salary 4500.00</p> <p>Birth Date 17/08/1989 26 year 1 month(s) Increment 0.00</p> <p>Type SE-Mthly Rated-NonOT Semi-Month ? <input checked="" type="checkbox"/> New Salary 4500.00</p> <p>Mid Mth Pay 50 % / 0.00</p> <p>Bonus Factor 1 Hide Wage Data ? <input type="checkbox"/></p> <p>Original Hired Date</p> <div style="text-align: right;">  Insert Photo </div> </div>

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.

Update Procedures:

1. 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:

Emp No	Employee	Bonus Factor
001	Abdul Rahman Bin Ali (MOSQ Contribution)	1
002	John Andrew Smith (10K Income)	2.5
003	Christy Chong (PR1 Paid PR_ER)	2.5
004	Dng Lee Mooi (PR1 Paid CLASS1)	1
006	Jennifer Lim (CPF SHORTFALL)	1
008	Emily Wen Fang (Voluntary ER CPF)	4

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



COMMONLY MADE MISTAKES

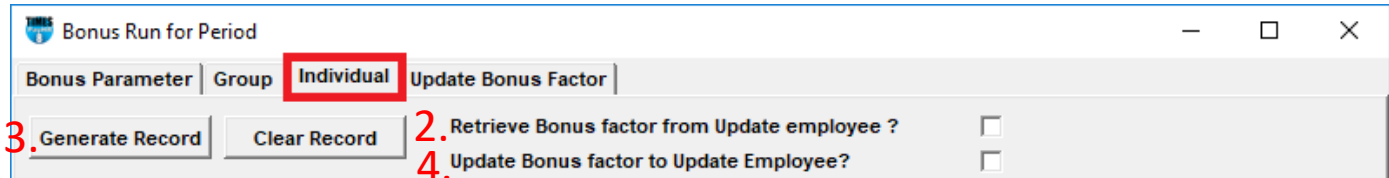
This setup will **supersede** the standard setup on the ‘Bonus Parameter’ tabs. If ‘**Update Bonus Factor**’ option is **not in use**, please click on ‘**Clear Record**’ before processing the standard bonus run.

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.

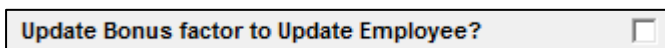
3. Click on “**Generate Record**”

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.

Emp No	Employee	Hours /Days Worked	Bonus Factor	Fix amount	Variable Bonus1	Variable Bonus2
001	Abdul Rahman Bin Ali (MOSQ Contribution)	0.00	0	0.00	0.00	0.00
002	John Andrew Smith (10K Income)	0.00	0	0.00	0.00	0.00
003	Christy Chong (PR1 Paid PR_ER)	0.00	0	0.00	0.00	0.00
004	Ong Lee Mooi (PR1 Paid CLASS1)	0.00	0	0.00	0.00	0.00
006	Jennifer Lim (CPF SHORTFALL)	0.00	0	0.00	0.00	0.00

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.

2. Option available for group by includes:

- **Category Code**
- **Appraisal Code**
- **Job Grade Code**
- **Classification Code**

3. Click on “**Generate Record**” button.

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.

Category	Description	Hours /Days Worked	Bonus Factor	Fix amount	Variable Bonus1	Variable Bonus2
JUNI	JUNIOR	0.00	0	1400.00	0.00	0.00
MGRI	MGRIAL	0.00	0	5000.00	0.00	0.00
NONE	NONE	0.00	0	1000.00	0.00	0.00



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 is used at the same time

Bonus Parameter | Group | Individual | Update Bonus Factor |

Generate Record | Clear Record | Retrieve Bonus factor from Update employee ?
Update Bonus factor to Update Employee?

Variable Bonus Code Setting
Variable Bonus 1 [] Variable Bonus 2 []

Emp No	Employee	Hours /Days Worked	Bonus Factor	Fix amount	Variable Bonus1	Variable Bonus2
002	John Andrew Smith (10K Income)	0.00	1	4000	0.00	0.00
003	Christy Chong (PR1 Paid PR_ER)	0.00	0	0.00	0.00	0.00
004	Ong Lee Mooi (PR1 Paid CLASS1)	0.00	0	0.00	0.00	0.00
006	Jennifer Lim (CPF SHORTFALL)				0.00	0.00
008	Emily Wen Fang (Voluntary ER)				0.00	0.00
009	Hong Yi Ping (CPF Excess)				0.00	0.00
009A	Hong Yi Ping (IR8S SAMPLE)				0.00	0.00
010	May Van Cleef (STAFF SHOWIN)				0.00	0.00

Either Bonus factor or Fixed amount are not zero!

OK

5.... Bonus Payment by []


Item	Explanation
5.	<p>Select your "Bonus Payment By:"</p> <ul style="list-style-type: none"> - New Base Salary - Base Salary - New Base Salary (Last year) - Fixed amount - New Base Salary + (NWC) - Base Salary + (NWC) - Base Salary + (NWC) Last Year - New Base Salary + (Svs pt) - Base Salary + (Svs pt) - Base Salary + (Svs pt) Last Year - New Base Salary + (MVC) - Base Salary + (MVC) - Average Paid Salary <p>Commonly used option.</p> <p>NWC = National Wage Council (Union Employees)</p> <p>Svs pt = Service Points. Only applicable to client in hotels industries.</p> <p>Only applicable if the company uses MVC as recurring allowance.</p> <p>Applies to all Pay Type</p>

Bonus Payment By MVC

Employee #	010	Name	MAY VAN CLEEF (STAFF SHOWING MVC)	Quick Menu				
Update	Employment	Other	Confirm & Termination	Bank	Address	Spouse	Allow/Dedu	Career
Code	Description	Type	Amount	Effective Date	Payment Date	End Date	Sta Mtl	
▶ MVC	MONTHLY VARIABLE COMPONE	Amt	300.00					



Case 1 – Bonus Run on 202512

Code	Department	Category	Job Grade	Inc Date	Paid Date	Old Pay	Increment	New Pay
FJOIN	NONE	NONE	NONE	01/02/2016	01/02/2016	2000.00	0.00	2000.00
▶ INCR	NONE	NONE	NONE	01/04/2025	01/04/2025	2000.00	1000.00	3000.00

 Base Salary

Case 2 – Bonus Run on 202601

Code	Department	Category	Job Grade	Inc Date	Paid Date	Old Pay	Increment	New Pay
FJOIN	NONE	NONE	NONE	01/02/2016	01/02/2016	2000.00	0.00	2000.00
▶ INCR	NONE	NONE	NONE	01/02/2025	01/02/2025	2000.00	1000.00	3000.00
INCR	NONE	NONE	NONE	01/01/2026	01/01/2026	3000.00	100.00	3100.00
INCR	NONE	NONE	NONE	18/01/2026	18/01/2026	3100.00	150.00	3250.00

 Base Salary
  New Base Salary

6....	Bonus Amount	<input type="text"/>	Union Setting Separate Union Table For Bonus Processing <input checked="" type="checkbox"/> Union Code : <input type="text"/>
7....	Include NPVP or Service Point paid on	<input type="text"/>	
8....	Which Period to Pay Bonus	<input type="text"/>	
	Bonus Calculation by	<input type="text"/>	

Item	Explanation
6.	<p>Bonus Amount</p> <p>This field is applicable when Bonus Payment By: Fixed Amount is selected under Item 5.</p>
7.	<p>Which Period To Pay Bonus</p> <p>Select which Pay Cycle to pay out the bonus:</p> <ul style="list-style-type: none"> - 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. - Separately: The bonus amount will be separated and placed into Bonus Cycle. <p><i>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.</i></p>
8.	<p>Bonus Calculation By</p> <p>Prorate the bonus based on:</p> <ul style="list-style-type: none"> - Service Month <p>Example: <i>Hired date: 11/05/2025</i> <i>Cut Off Bonus: 12 - 2025</i> <i>Bonus factor: 1</i> <i>Bonus method: By Calendar</i> <i>Basic Salary: \$2,000</i> <i>Which period to pay bonus: Separately</i> <i>Service Month Cut Off Day: 15</i></p> <p>The bonus will be computed as follows: (8/12) month X \$2,000 = S\$1,333.33</p>

Item	Explanation
8.	<p>- Calendar Days :</p> <p>Example: <i>Hired date: 10/05/2025</i> <i>Bonus factor: 1</i> <i>Bonus method by: Calendar</i> <i>Basic Salary: \$2,000</i> <i>Which period to pay bonus: Separately</i> <i>Cut Off Bonus: 12 – 2025</i> <i>Exclude NPL= 3 days (Use the “Leave Exclusion” function to further prorate bonus if staff is on NPL for more than 3 days)</i> The bonus will be computed as follows: Total calendar days = 365 days</p> <p>The bonus will be computed as follows: Actual calendar days: (22+30+31+31+30+31+30+31) - 3= 233 days 233/365 calendar days X \$2000.00= S\$1276.71</p> <p>- Working Days:</p> <p>Example: <i>Hired date: 10/05/2025</i> <i>Bonus factor: 1</i> <i>Bonus method by: Working Days</i> <i>Basic Salary: \$2,000</i> <i>Which period to pay bonus: Separately</i> <i>Cut Off Bonus: 12 - 2025</i> <i>NPL: 3 days</i></p> <p>The bonus will be computed as follows: Total working days for 5 Days/Week in year 2025: 261 days Actual working days less NPL days (3) 15+21+23+21+22+23+20+23 -3= 165 days The bonus will be computed as follows: 165/261 working day X S\$2000.00 = S\$1264.37</p> <p>- None: No proration will be done to the bonus amount</p>

9.... Service Month Cut Off Day
 '0' No Cut off Day apply,
 '31' must works for full complete month

10.... Contribute Community Funds ? Rounding Formula 11....

12.... Leave Exclusion Exclude NPL >= Days
 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 1 st 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: <ul style="list-style-type: none"> - None (Default) - Round up to Dollar - Round down to Dollar - > 0.5 = 1 or 0.5 = 0.5 or < 0.5 = 0 - > 0.5 = 1 or <= 0.5 = 0.5 or 0 = 0 	
12.	Leave Exclusion If any of the checkbox is ✓, system will prorate the bonus amount according to the leave taken by the employees.	

Leave Exclusion <input type="checkbox"/> Exclude NPL <input type="checkbox"/> Exclude Sick Leave <input type="checkbox"/> Exclude Annual leave <input type="checkbox"/> Exclude Absent leave <input type="checkbox"/> Exclude Hospitalisation leave	Days >= <input type="text"/> >= <input type="text"/> >= <input type="text"/> >= <input type="text"/> >= <input type="text"/>	Exclude Bonus Condition Exclude unconfirmed staff ?13 <input type="checkbox"/> <input type="checkbox"/> Exclude Employee Hired after <input type="text"/> <input type="checkbox"/> Exclude Employee Resigned After <input type="text"/>
14.... 15.... 16....		<F4>-Delete code <Insert> - Add Code 17.... Close

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

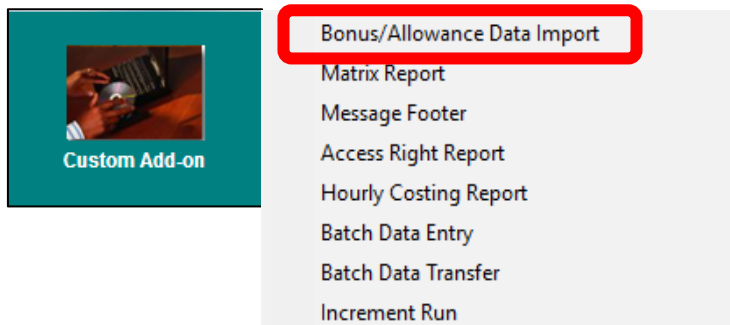
1.3 Bonus Import with Excel File (Supports XLS/XLSX FORMAT)

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

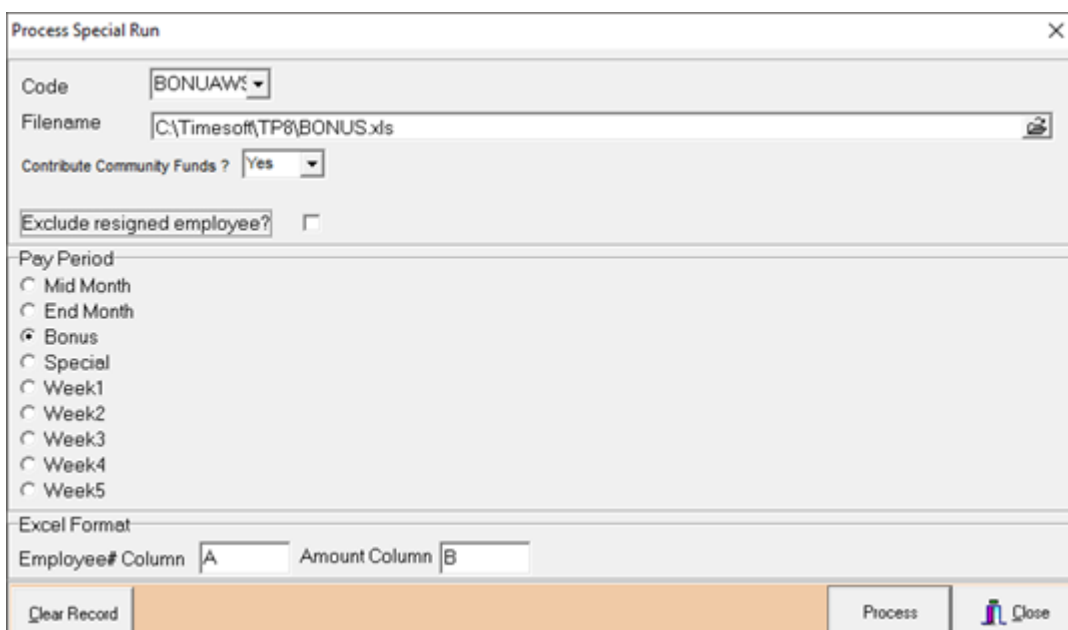
Prerequisite: The amount column should not contain “\$” sign under Bonus Amount. The **mandatory** fields are employee code and amount.

	A	B	C
1	<u>EMPLOYEE CODE</u>	<u>AMT</u>	
2	001	2,800.00	
3	002	10,000.00	
4	003	5,500.00	
5	004	3,000.00	

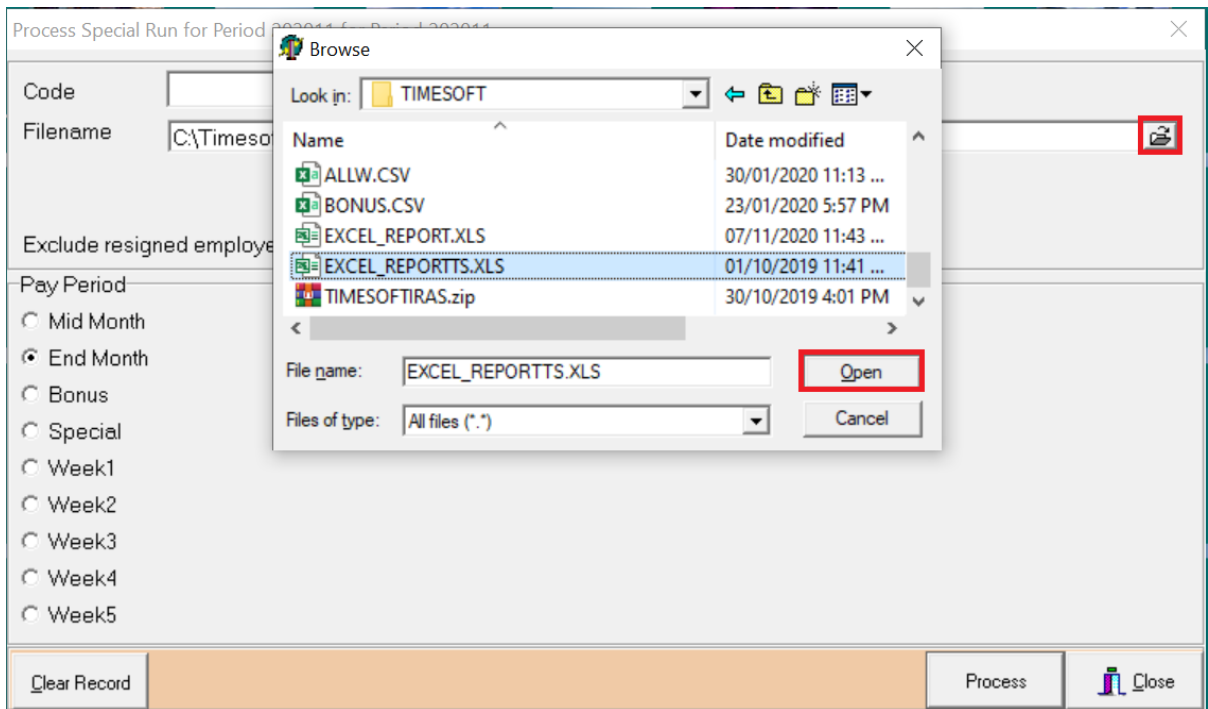
1. Once the excel file is ready, go under **Custom Add-On** and select the “**Bonus/Allowance Data Import**”.



2. Select the allowance code from the “**Code**” drop down option.

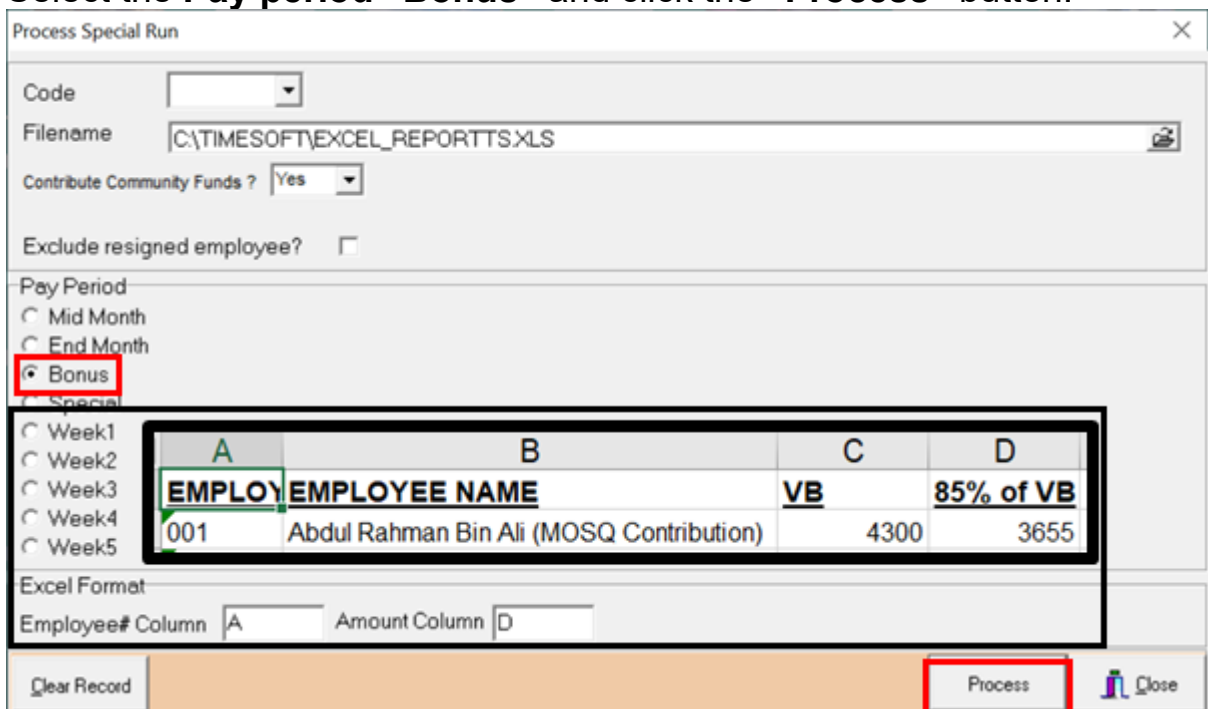


3. Select the excel file from the look up button in the “Filename” field.

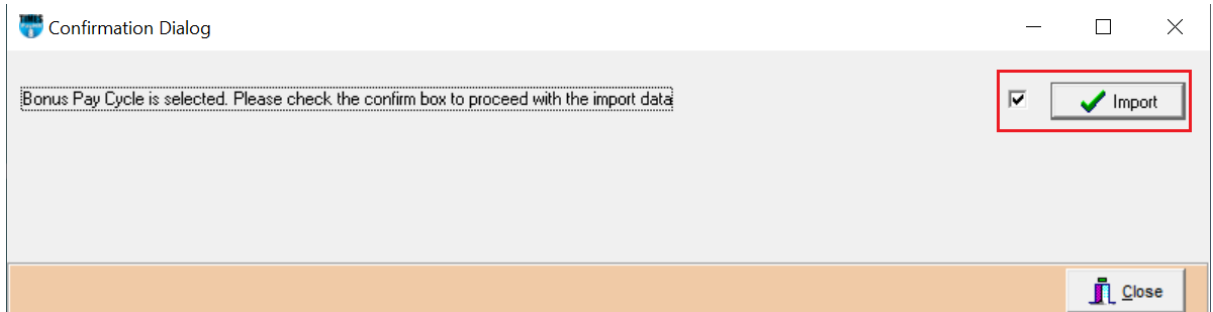


4. Enter column for **Employee#** and **Amount**. For example, **Employee#** is under Column A and **Amount** is under Column D of the Excel File.

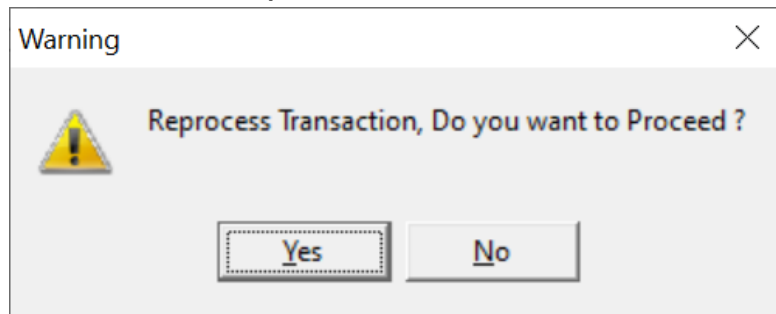
5. Select the **Pay period “Bonus”** and click the **“Process”** button.



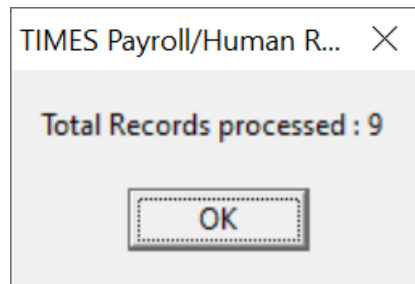
6. A confirmation dialog will be prompted to confirm the cycle to import, Tick on the **checkbox** and **“Import”** to proceed.



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.

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



COMMONLY MADE MISTAKES

(i) The difference of Pay Period selection:

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

Process Special Run	Process Special Run
Code <input type="text"/>	Code <input type="text"/>
Filename <input type="text" value="C:\Timesoft\TP8\BONUS.CSV"/>	Filename <input type="text" value="C:\Timesoft\TP8\BONUS.CSV"/>
	Contribute Community Funds ? <input type="text" value="Yes"/>
Exclude resigned employee? <input type="checkbox"/>	Exclude resigned employee? <input type="checkbox"/>
Pay Period	Pay Period
<input type="radio"/> Mid Month	<input type="radio"/> Mid Month
<input checked="" type="radio"/> End Month	<input type="radio"/> End Month
<input type="radio"/> Bonus	<input checked="" type="radio"/> Bonus
<input type="radio"/> Special	<input type="radio"/> Special
<input type="radio"/> Week1	<input type="radio"/> Week1
<input type="radio"/> Week2	<input type="radio"/> Week2
<input type="radio"/> Week3	<input type="radio"/> Week3
<input type="radio"/> Week4	<input type="radio"/> Week4
<input type="radio"/> Week5	<input type="radio"/> Week5
<input type="button" value="Clear Record"/>	<input type="button" value="Clear Record"/>

(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.

Process Special Run	Process Special Run
Code <input type="text"/>	Code <input type="text"/>
Filename <input type="text" value="C:\Timesoft\TP8\BONUS.CSV"/>	Filename <input type="text" value="C:\Timesoft\TP8\BONUS.XLS"/>
Contribute Community Funds ? <input type="text" value="Yes"/>	Contribute Community Funds ? <input type="text" value="Yes"/>
Exclude resigned employee? <input type="checkbox"/>	Exclude resigned employee? <input type="checkbox"/>
Pay Period	Pay Period
<input type="radio"/> Mid Month <input type="radio"/> End Month <input checked="" type="radio"/> Bonus <input type="radio"/> Special <input type="radio"/> Week1 <input type="radio"/> Week2 <input type="radio"/> Week3 <input type="radio"/> Week4 <input type="radio"/> Week5	<input type="radio"/> Mid Month <input type="radio"/> End Month <input checked="" type="radio"/> Bonus <input type="radio"/> Special <input type="radio"/> Week1 <input type="radio"/> Week2 <input type="radio"/> Week3 <input type="radio"/> Week4 <input type="radio"/> Week5
	Excel Format Employee# Column <input type="text" value="A"/> Amount Column <input type="text" value="B"/>
<input type="button" value="Clear Record"/>	<input type="button" value="Clear Record"/>



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.

CHECKING LISTING

MSG

Unable to locate Employee# EMPLOYEE CODE

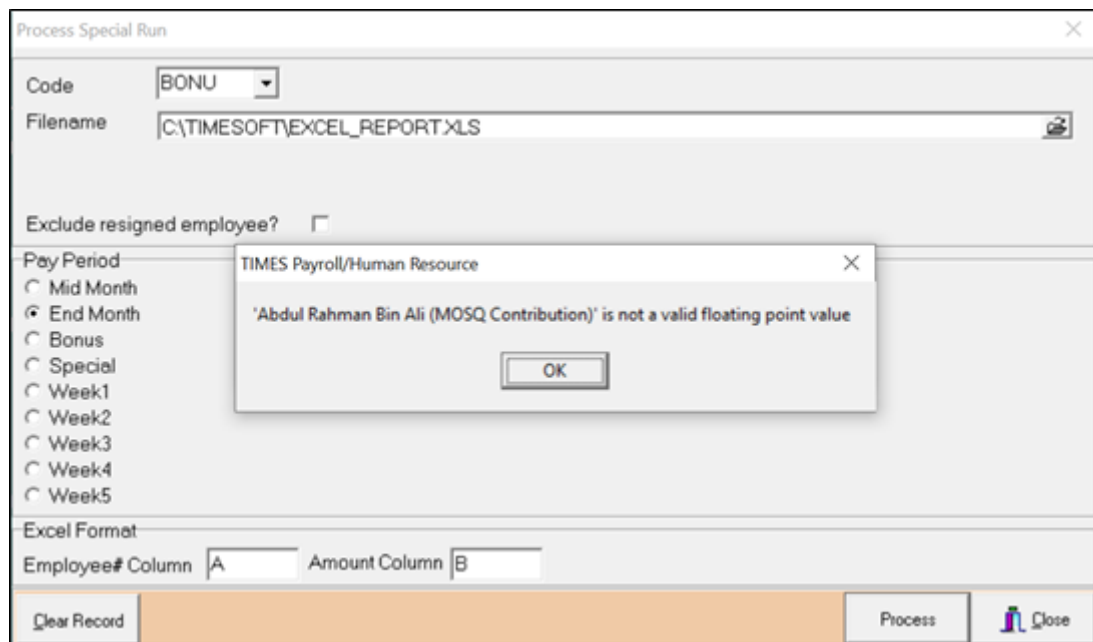
- **Is not a valid floating point value**

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.

A	B	C	D
EMPLOYEE	EMPLOYEE NAME	VB	85% of VB
001	Abdul Rahman Bin Ali (MOSQ Contribution)	4300	3655



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/service/article/how-can-i-apply-for-refund-of-excess-cpf-contribution-paid-above-additional-wages-aw-ceiling>

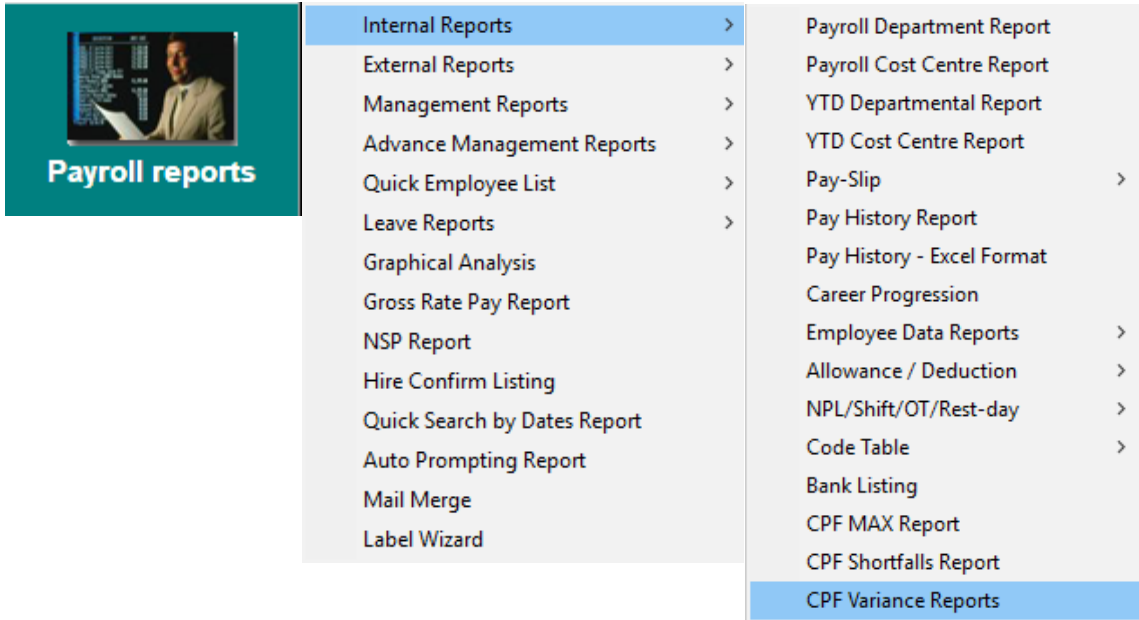
How can I apply for refund of excess CPF contribution paid above Additional Wage (AW) ceiling?

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

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

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

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.

TIMES SOFTWARE (S) PTE LTD											Page 1 of 1	
CPF Adjustment Listing												
Employee#		CPF CAPPING	CPF wages	Ordinary Wages	Additional Actual Wages	Additional Wages	Contributed CPF Fund	Approved	Total Variance	Employee Variance	Employer Variance	
003	Christy Chong (PR1 Paid PR_ER)	S6904035.7	102000.00	104500.00	66000.00	38500.00	36000.00	35115.00	35115.00	0.00	0.00	0.00
006	Jennifer Lim (CPF SHORTFALL)	S8365627.1	102000.00	114000.00	72000.00	42000.00	30000.00	37740.00	37740.00	0.00	0.00	0.00
009	Hong Yi Ping (CPF Excess)	S9876543.3	102000.00	104140.00	64140.00	40000.00	40000.00	38480.00	37740.00	740.00	400.00	340.00

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.

The screenshot shows the 'Company Parameter' window with the 'Company Profile' tab selected. The 'CPF MAX Formula' dropdown at the bottom right is highlighted with a red box and contains the text 'Auto Capping (CPF excess / Shortfalls)'. Other fields include Company Name, Address, Contact Info, and various tax and registration numbers.

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.

Employee's code : 009 (Hong Yi Ping (CPF Excess))
 Department : EDP (EDP DEPARTMENT)
 DOB : 01/01/1980
 Currency : SGD

Hired Date : 11/12/2013
 Occupation : PROG (PROGRAMMER)
 Fund Class : CLASS1
 Date of Cessation :

	CPF TAX	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Basic Salary	O 1	5,000.00	5,000.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	78,000.00
BONUS *	A 2	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
CHINESE DEVT ASST. FUND N 0		-2.00	-2.00	-3.00	-2.00	-2.00	-2.00	-2.00	-2.00	-2.00	-2.00	-2.00	-2.00	-25.00
Gross Wages		5,000.00	5,000.00	35,000.00	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	108,000.00
CPF Wages		5,000.00	5,000.00	35,000.00	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	108,000.00
Employee CPF		-1,000.00	-1,000.00	-7,000.00	-1,400.00	-1,400.00	-1,400.00	-1,400.00	-1,400.00	-1,400.00	-1,400.00	-1,400.00	-200.00	-20,400.00
Nett Pay		3,998.00	3,998.00	27,997.00	5,598.00	5,598.00	5,598.00	5,598.00	5,598.00	5,598.00	5,598.00	5,598.00	6,798.00	87,575.00
Employer CPF		850.00	850.00	5,950.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	1,190.00	170.00	17,340.00
CPF Additional Wages		5,000.00	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	78,000.00
CPF Additional Wages		0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Actual Additional Wages		0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	24,000.00
SOP		11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	135.00
Earned CPF Ord Wages		5,000.00	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	78,000.00
CPF Wages (OW+AW)		5,000.00	5,000.00	35,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	1,000.00	102,000.00
Total CPF		1,850.00	1,850.00	12,950.00	2,590.00	2,590.00	2,590.00	2,590.00	2,590.00	2,590.00	2,590.00	2,590.00	370.00	37,740.00



FREQUENTLY ASK QUESTION

Q: How to check for CPF Excess?

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

CPF TAX	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
Basic Salary	5,000.00	5,000.00	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00	87,000.00
BONUS *	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
CHINESE DEVT ASST. FUND N 0	-2.00	-2.00	-3.00	-3.00	-3.00	-3.00	-3.00	-3.00	-3.00	-3.00	-3.00	-3.00	0.00	-31.00
Gross Wages	5,000.00	5,000.00	35,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00	117,000.00
CPF Wages	5,000.00	5,000.00	35,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00	117,000.00
Employee CPF	-1,000.00	-1,000.00	-7,000.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	-1,480.00	0.00	-20,840.00
Nett Pay	3,998.00	3,998.00	27,997.00	7,517.00	7,517.00	7,517.00	7,517.00	7,517.00	7,517.00	7,517.00	7,517.00	7,517.00	0.00	96,129.00
Employer CPF	850.00	850.00	5,950.00	1,258.00	1,258.00	1,258.00	1,258.00	1,258.00	1,258.00	1,258.00	1,258.00	1,258.00	0.00	17,714.00
CPF Ordinary Wages	5,000.00	5,000.00	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00	87,000.00
CPF Additional Wages	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
Actual Additional Wages	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
SDF	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	0.00	123.75
Earned CPF Ord Wages	5,000.00	5,000.00	5,000.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	0.00	74,200.00
CPF Wages (OW+AW)	5,000.00	5,000.00	35,000.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	7,400.00	0.00	104,200.00
Total CPF	1,850.00	1,850.00	12,950.00	2,738.00	2,738.00	2,738.00	2,738.00	2,738.00	2,738.00	2,738.00	2,738.00	2,738.00	0.00	38,554.00



CPF TAX	Jan	Feb	Mar	Apr	May	Jun
Basic Salary	5,000.00	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00
BONUS *	0.00	30,000.00	0.00	0.00	0.00	0.00
CHINESE DEVT ASST. FUND N 0	-2.00	-2.00	-3.00	-3.00	-3.00	-3.00
Gross Wages	5,000.00	5,000.00	35,000.00	9,000.00	9,000.00	9,000.00
CPF Wages	5,000.00	5,000.00	35,000.00	9,000.00	9,000.00	9,000.00
Employee CPF	-1,000.00	-1,000.00	-7,000.00	-1,480.00	-1,480.00	-1,480.00
Nett Pay	3,998.00	3,998.00	27,997.00	7,517.00	7,517.00	7,517.00
Employer CPF	850.00	850.00	5,950.00	1,258.00	1,258.00	1,258.00
CPF Ordinary Wages	5,000.00	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00
CPF Additional Wages	0.00	0.00	30,000.00	0.00	0.00	0.00
Actual Additional Wages	0.00	0.00	30,000.00	0.00	0.00	0.00
SDF	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	7,400.00	7,400.00	7,400.00
CPF Wages (OW+AW)	5,000.00	5,000.00	35,000.00	7,400.00	7,400.00	7,400.00
Total CPF	1,850.00	1,850.00	12,950.00	2,738.00	2,738.00	2,738.00

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 2026
- Create employees **working calendar** for year 2026.
- Creating **public holiday table** for year 2026.
- **Carry forward unconsumed leave** to year 2026.



IMPORTANT NOTE!!!

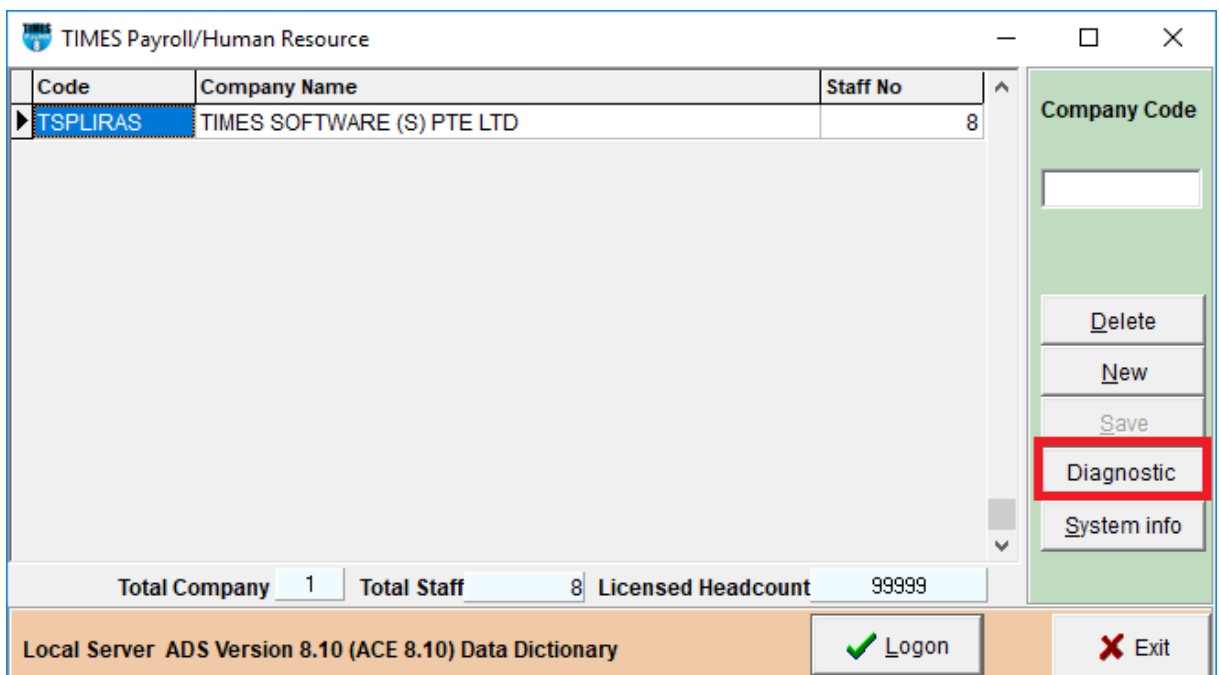
- Employees can only apply leave for year 2026 after Initialization of New Year. This is a mandatory step if employees would like to plan 2026 leave in advance via the Times Leave System.
- Users who are **not using the leave module** will also have to initialize the new year.
- Initialization of new year **can be done many times** as system will take the latest records.
- For those who wish to allow employee to apply 2026 leave in advance, under leave carry forward leave methods, please use “**None**” method. This is to avoid incorrect carry forward balance as 2025 leave is still open for application.

1.5.1 Backing Up of Database(s)

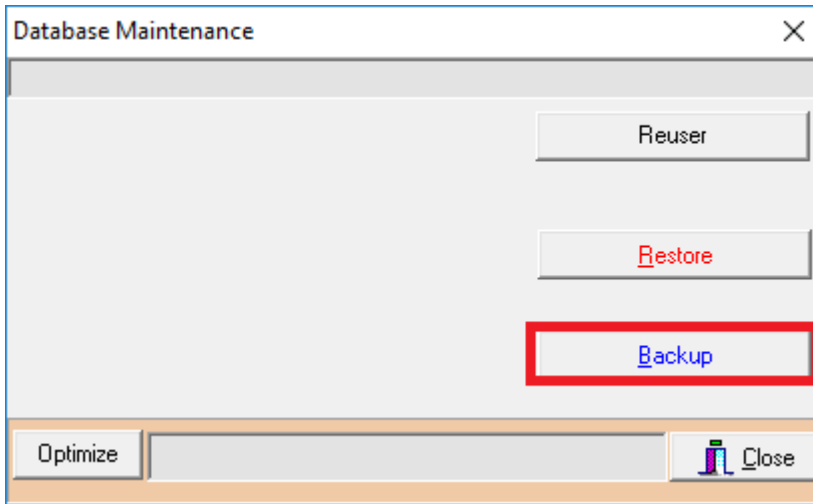
It is highly recommended to perform a backup before the initialization of New Year.

Backing up Procedures:

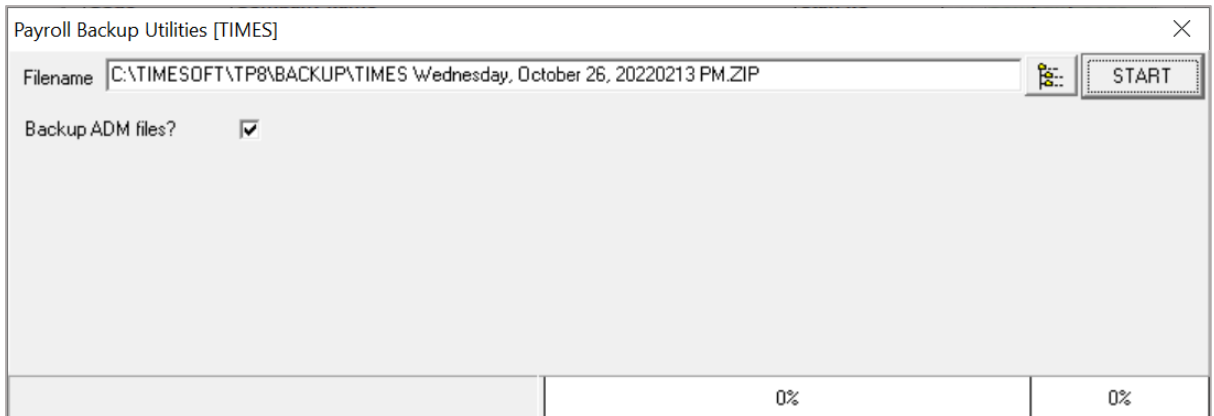
1. ENSURE **ALL USERS LOGOUT FROM THE TIMES APPLICATION. (INCLUDING E-MODULES)**, otherwise backup will not be complete.
2. Select company from login screen and click on the **Diagnostic** button:



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.

The screenshot shows the 'Param Setup' page in a web application. At the top, there is a breadcrumb trail: 'System >> System >> Param Setup'. Below this is a 'Save All' button. The 'Domain:' field contains 'https://www.times-sg.com'. The 'Stop TimeSolution:' field has a checked checkbox, which is highlighted with a red rectangle. The 'Maintenance Message:' field contains the text: 'Sorry for the inconvenience but we're performing some maintenance at the moment.'

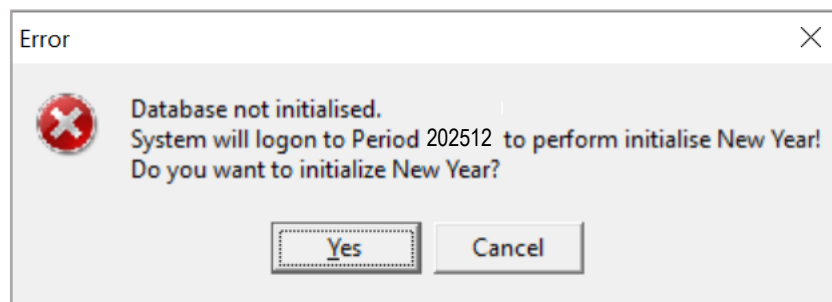
1.5.2 Initialize of New Year



FREQUENTLY ASK QUESTION

Q: Why am I getting this Error when I login to period 202601?

A: System will prompt an error message when user login to period 202601 **without** initializing New Year.

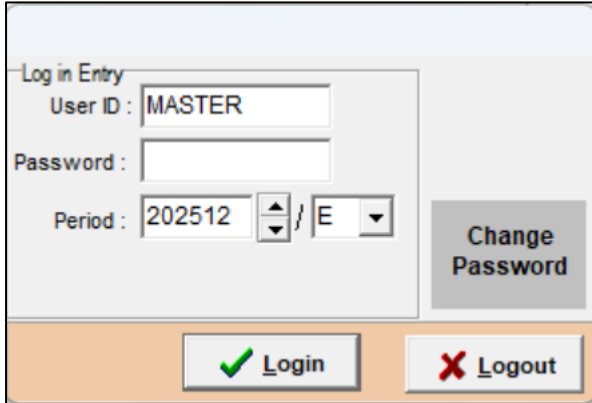


FOR CUSTOMERS WITH **E-LEAVE** MODULE, PLEASE ENSURE ALL THE **PENDING LEAVE(S) ARE CLEARED BEFORE INITIALIZING THE NEW YEAR.**

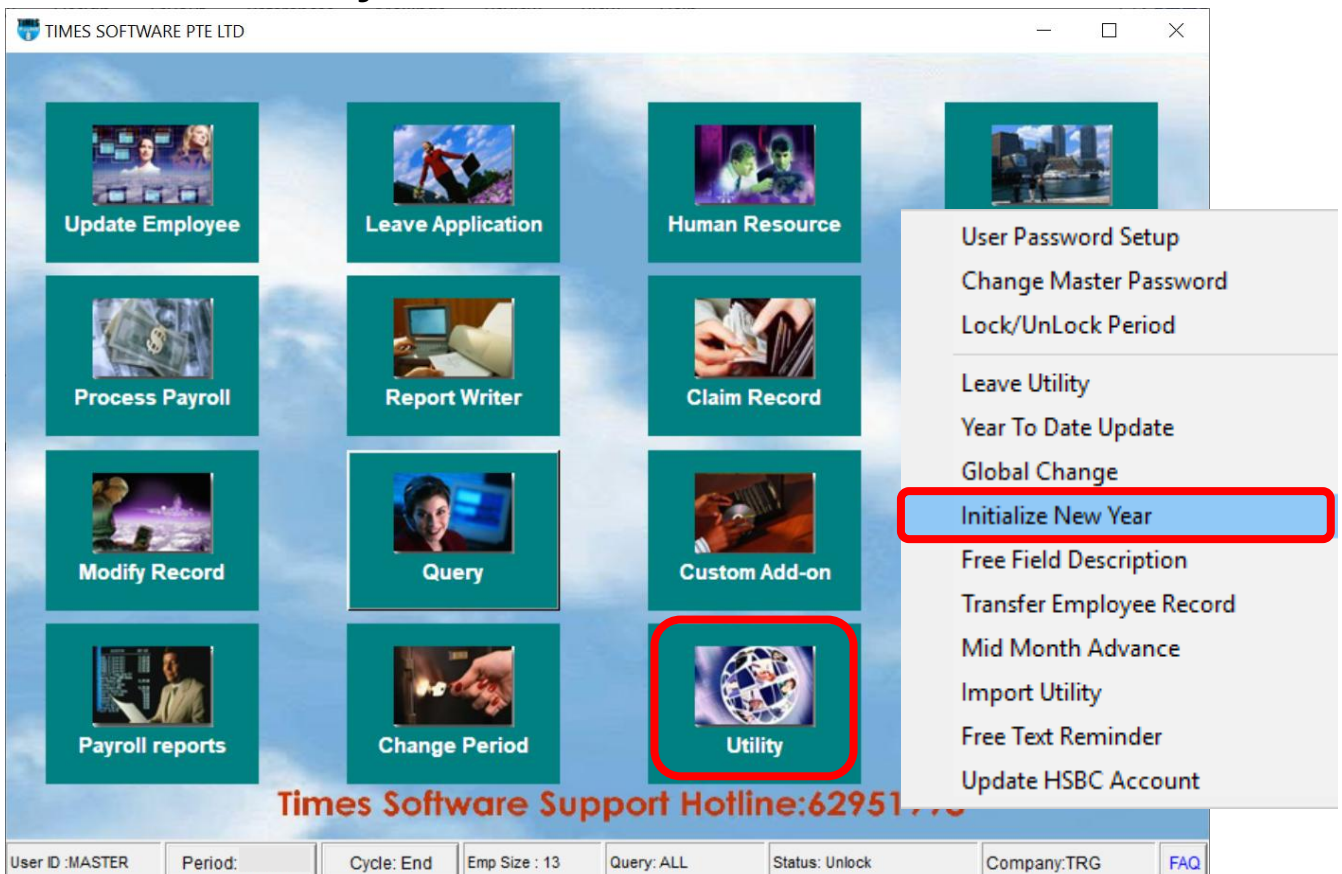
After backing up the database, you may proceed to initialize the New Year.

Initializing Procedures:

1. Login into the “Timespay8” program and select **202512** in the period field.

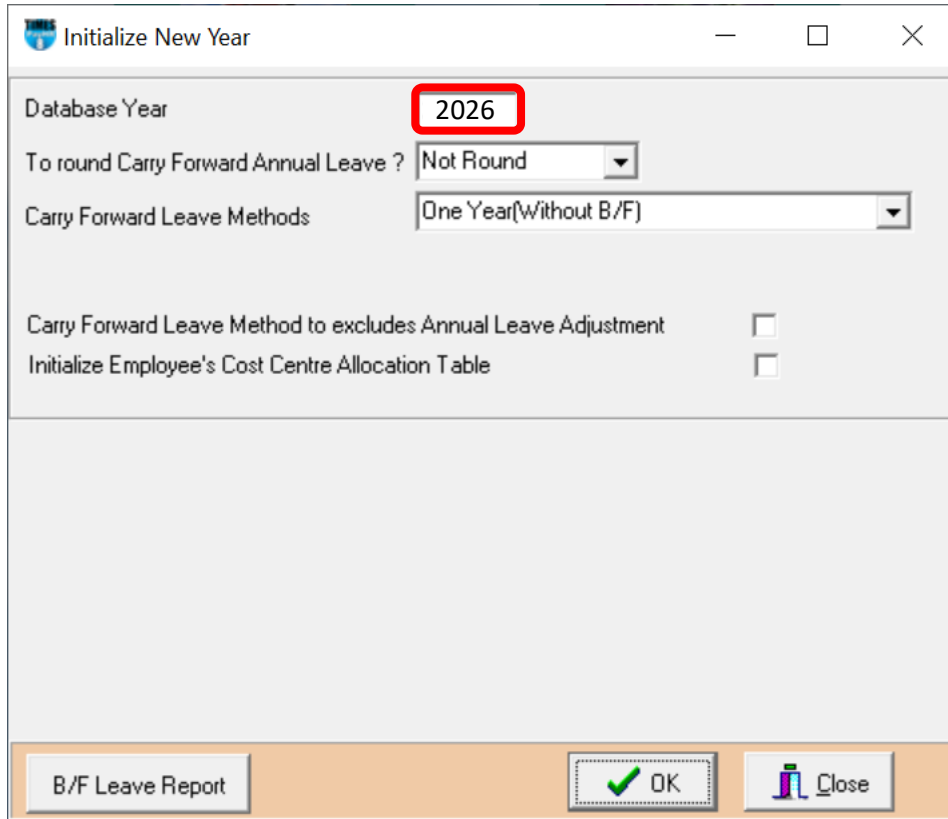


2. Click on “**Utility**” button and select “**Initialize New Year**”.



Ensure period is **202512**

3. Make sure the database year is 2026



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



IMPORTANT NOTE!!!

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**.

Carry forward leave methods:

- All (Balance Leave)
- One Year(Without B/F)
- Maximum Days C/F(Manual)
- Maximum Day C/F (Allocation)
- None
- Maximum Day C/F (By Percentage)
- Maximum Day C/F (Allocation By Service Year)
- Current year C/F with Accumulated B/F
- Balance C/F By Percentage

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

Hired Date	15/01/2015	Terminated Date		Leave Scheme	NONE	Department	JUNIOR DEPARTMEN			
Code	Description	Full	Adjustment	Cur. Year Entitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	ANNUAL LEAVE	14.00	0.00	14.00	10.55		14.00	24.55	7.00	17.55

-Following Year Screen capture

Hired Date	15/01/2015	Terminated Date		Leave Scheme	NONE	Department	JUNIOR DEPARTMEN			
Code	Description	Full	Adjustment	Cur. Year Entitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	ANNUAL LEAVE	14.00	0.00	14.00	17.55		1.00	18.55	0.00	18.55

- **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

Hired Date	15/01/2015	Terminated Date		Leave Scheme	NONE	Department	JUNIOR DEPARTMEN			
Code	Description	Full	Adjustment	Cur. Year Entitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	ANNUAL LEAVE	14.00	0.00	14.00	10.55		14.00	24.55	7.00	17.55

-Following Year Screen capture

Hired Date	15/01/2015	Terminated Date		Leave Scheme	NONE	Department	JUNIOR DEPARTMEN			
Code	Description	Full	Adjustment	Cur. Year Entitlement	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**.

Entitlement Allocation

Leave Scheme (LV_SCHE1)

	From Years	To Years	Entitlement Days	Current Year Carry Forward
	0	1	7	7
	1	2	8	8
	2	3	9	9
	3	99	10	10

Code	Description	Full	Adjustment	Cur. Year Entitlement	BF	Forfeit	YTD Entitlement	Total Entitlement	Taken	Balance
ANNU	ANNUAL LEAVE	14.00	0.00	14.00	10.00		7.00	17.00	0.00	17.00

- **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

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

Entitlement Allocation

Leave Scheme (LV_SCHE2)

From Years	To Years	Entitlement Days	Current Year Carry Forward
0	5	12	25
5	10	14	50
10	99	16	75

Code	Description	Full	Adjustment	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

Code	Description	Full	Adju	Cur. Yr Entitle	BF	Forfeit	YTD Entitle	Total Entitle	Taken	Balance
ANNU	ANNUAL LEAVE	10.00	0.00	9.67	9.00	0.00	8.05	17.05	8.00	9.05

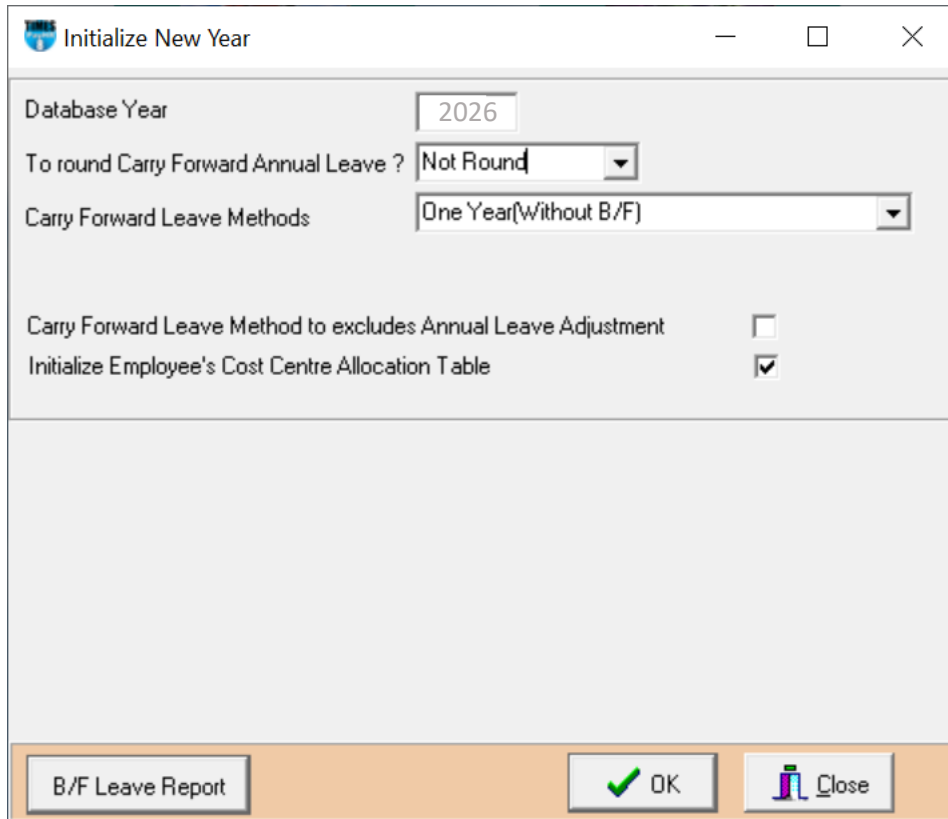
Entitlement Allocation

Leave Scheme (LV_SCHE1)

From Years	To Years	Entitlement Days	Current Year Carry Forward
0	1	7	7
1	2	8	8
2	3	9	9
3	99	10	10

- **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



Initialize New Year

Database Year: 2026

To round Carry Forward Annual Leave ? : Not Round

Carry Forward Leave Methods : One Year(Without B/F)

Carry Forward Leave Method to excludes Annual Leave Adjustment :

Initialize Employee's Cost Centre Allocation Table :

B/F Leave Report OK Close

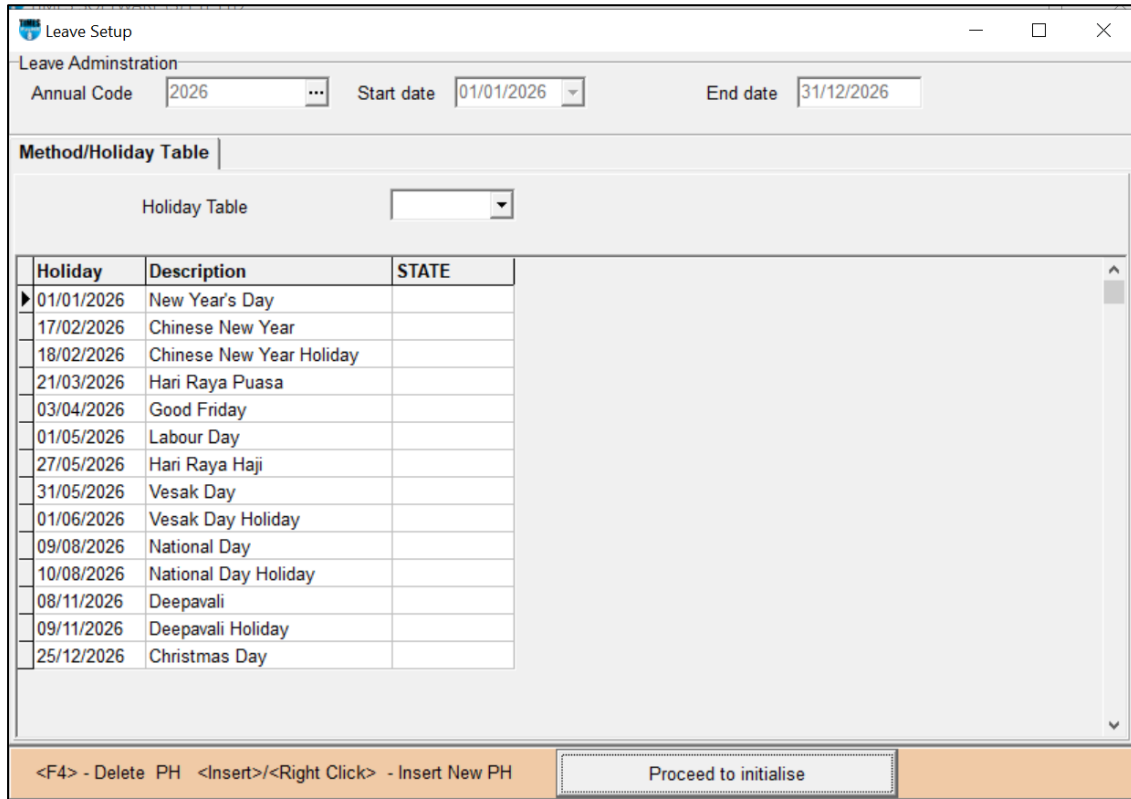
5. Carry Forward Leave Method to exclude Annual Leave Adjustment: This option allows user to select whether to exclude Annual leave adjustment made to carry forward to 2026.

6. Initialize Employee's Cost Centre Allocation Table: This option copy current year's the Cost Centre Allocation to the following year.

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

7. Click on “**OK**” button to continue.

8. The “**Holiday Table**” under Leave Setup will be prompted.
The screen reflects the Public Holiday in the year.



IMPORTANT NOTE!!!

Please verify the PH dates and ensure PH replacement are insert in the Holiday table.

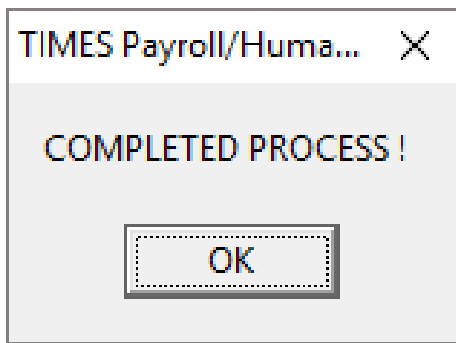
9. Click on “**Proceed to Initialise**”, this will start the process.



IMPORTANT NOTE!!!

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.

- 10. Initialize New Year process is only completed when the **“COMPLETED PROCESS!”** message is prompted. Click on **“OK”** button to continue.



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

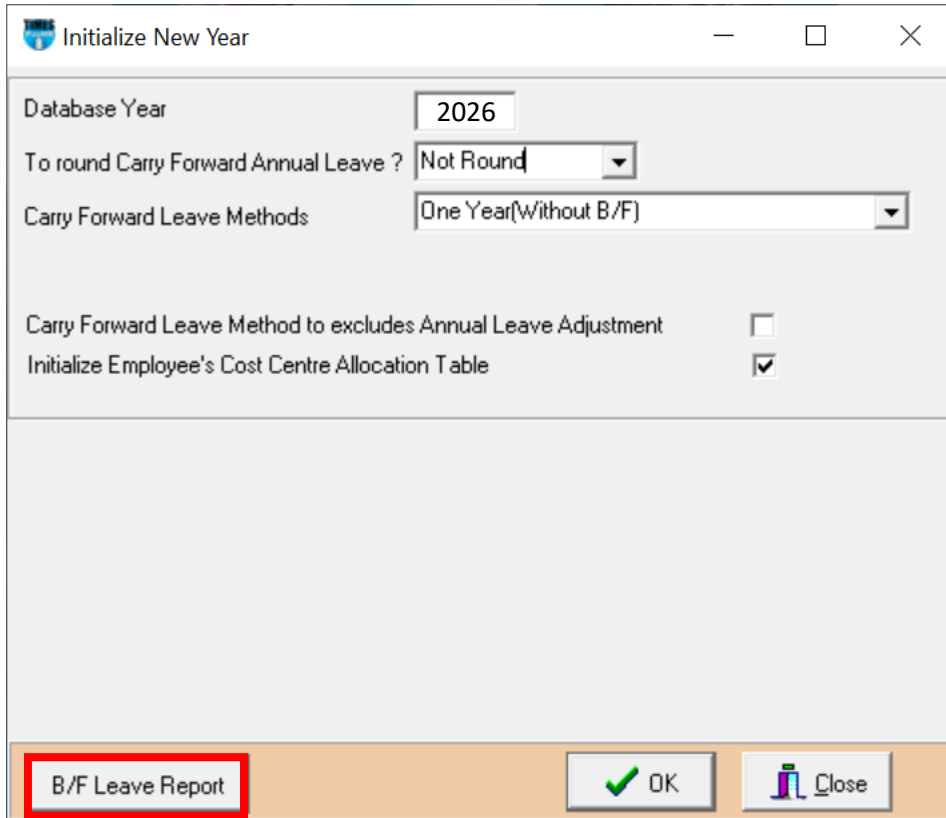
TIMES SOFTWARE (S) PTE LTD

ANNUAL LEAVE CARRIED FORWARD/FORFEIT REPORT

Page 1 of 1

Employee#	Name	BF From24	ENT in25	Adjust in25	Taken in25	Forfeit25	CF To26
001	Abdul Rahman Bin Ali (MOSQ Con	14.00	14.00	0.00	0.00	14.00	14.00
003	Christy Chong (PR1 Paid PR_ER)	9.00	18.00	0.00	0.00	9.00	18.00
004	Ong Lee Mooi (PR1 Paid CLASS1)	5.00	14.00	0.00	2.00	3.00	14.00
006	Jennifer Lim (CPF SHORTFALL)	21.00	21.00	0.00	0.00	21.00	21.00
008	Emily Wen Fang (Voluntary ER C	16.00	16.00	0.00	0.00	16.00	16.00
009	Hong Yi Ping (CPF Excess)	14.00	14.00	0.00	0.00	14.00	14.00
009A	Hong Yi Ping (IR8S SAMPLE)	16.00	16.00	0.00	0.00	16.00	16.00
010	May Van Cleef (STAFF SHOWING M	0.00	1.00	0.00	0.00	0.00	1.00
012	012	0.00	9.00	0.00	0.00	0.00	9.00
013	BEN HUANG	0.00	6.00	0.00	0.00	0.00	6.00
015	AURORA SEE	0.00	12.00	0.00	1.00	0.00	11.00
099	099	5.00	12.00	0.00	0.00	5.00	12.00
4455	4455	0.00	6.00	0.00	0.00	0.00	6.00
TS002	John Andrew Smith (10K Income)	18.00	18.00	0.00	0.00	18.00	18.00

12. 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.



13. Staff can now apply 2026 leave, and user can proceed to process 2026 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 202512 and the other in period 202603, to repeat **Step 3 to Step 12**.

1.6 Initialize Timesheet

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

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

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

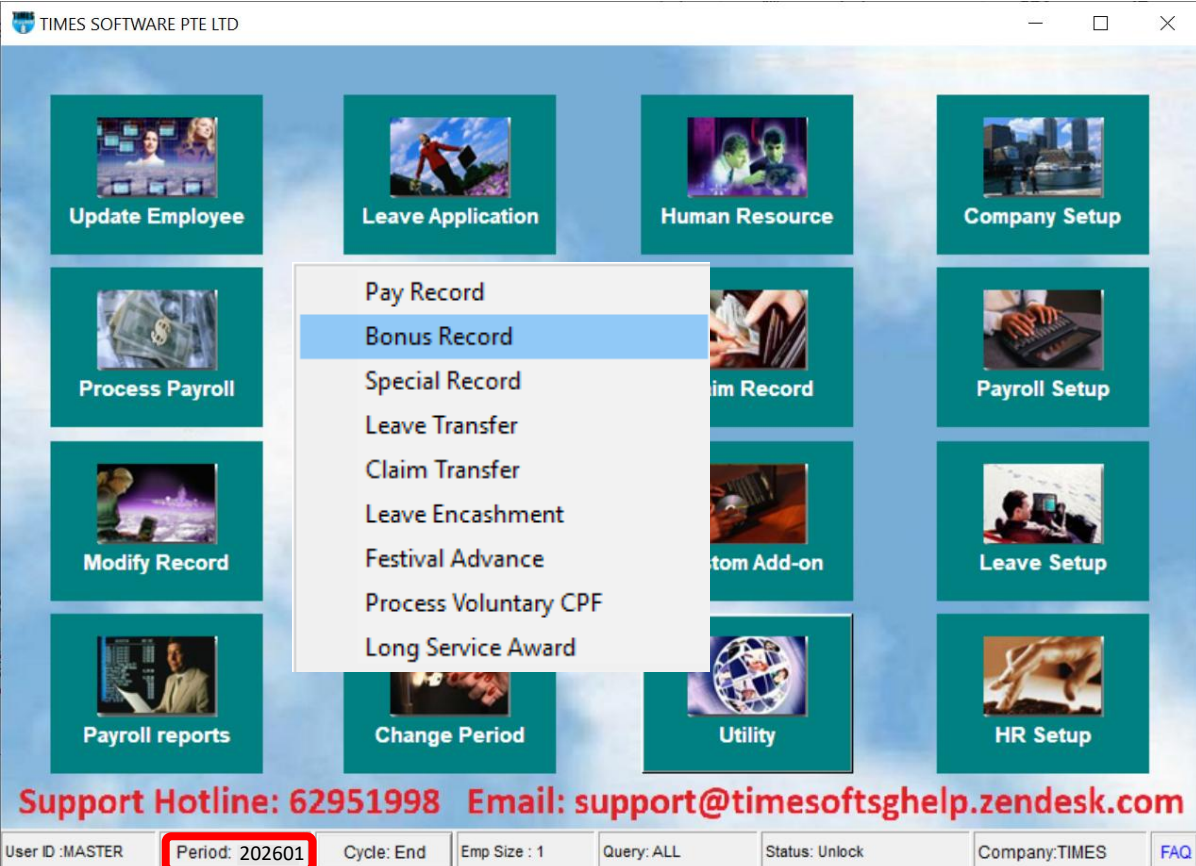
Do not navigate to another page when the process is in progress. Once the process is done system will reflect Process Completed message.

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

1.7 PREVIOUS YEAR BONUS (2025 BONUS PAID IN YEAR 2026)

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

Processing Procedures:



The screenshot displays the Times Software Pte Ltd application interface. A central menu is open, listing various options: Pay Record, Bonus Record (highlighted), Special Record, Leave Transfer, Claim Transfer, Leave Encashment, Festival Advance, Process Voluntary CPF, and Long Service Award. The background shows a grid of icons for different functions: Update Employee, Leave Application, Human Resource, Company Setup, Process Payroll, Payroll Record, Payroll Setup, Modify Record, Custom Add-on, Leave Setup, Payroll reports, Change Period, Utility, and HR Setup. At the bottom, there is a support hotline and email address: **Support Hotline: 62951998 Email: support@timesoftsghelp.zendesk.com**. Below this, a status bar shows fields for User ID (MASTER), Period (202601), Cycle (End), Emp Size (1), Query (ALL), Status (Unlock), and Company (TIMES). A red box highlights the 'Period: 202601' field, and a red arrow points from it to a callout box.

Please ensure period is **202601**

1. 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 **12/2025**.
4. The rest of the setting should follow **Chapter 1.2**.



IMPORTANT NOTE!!!

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

According to IRAS only 2025 Contractual bonus paid in 2026 can be declared as 2025 income.

Non-contractual bonus paid in 2026 must treat as 2026 income.

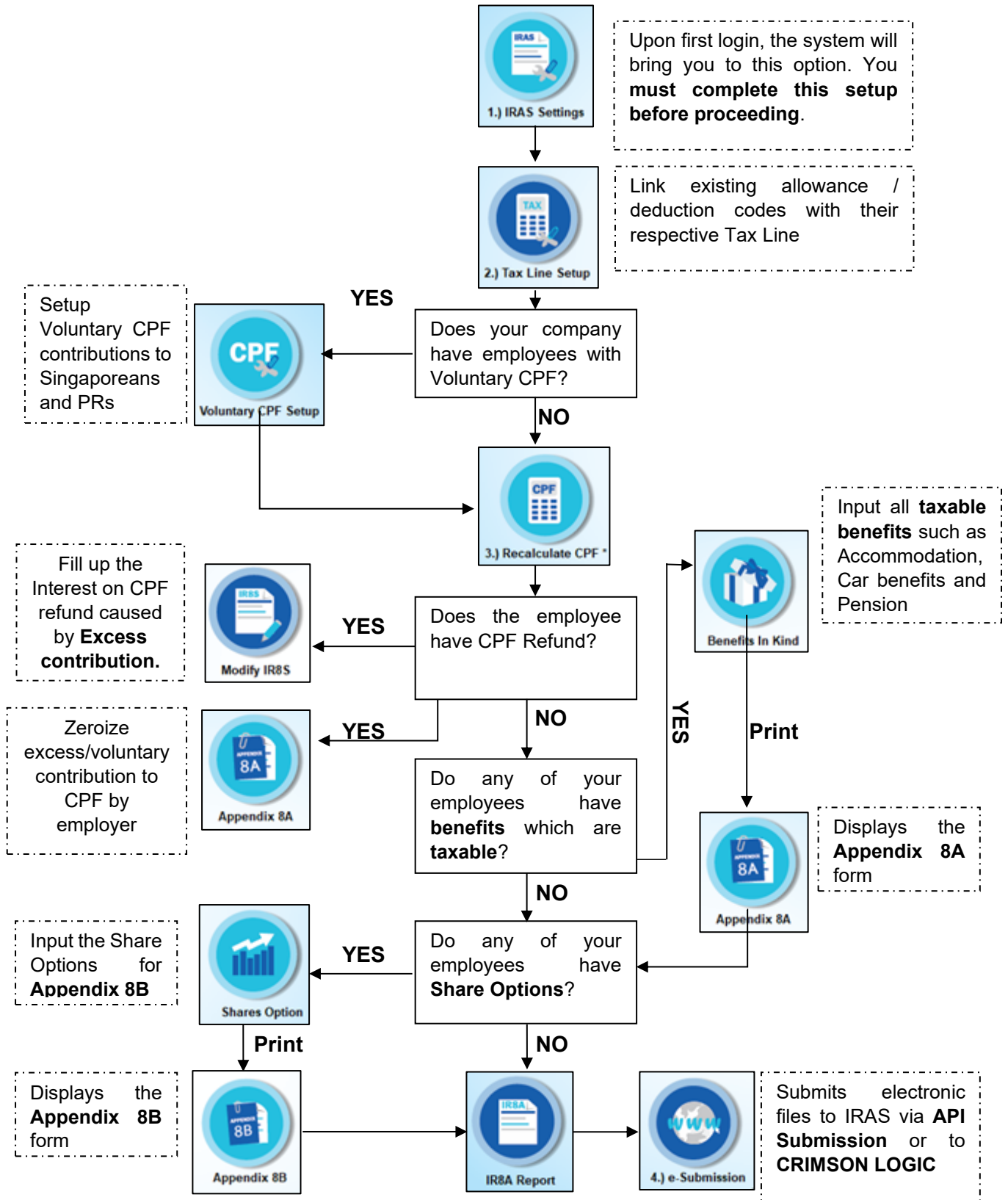
DO NOT process bonus with **BONUSP** after **1st March**, (or before February’s CPF cut off deadline by 14th March), as the bonus will not be accurately reflected on IR8A forms.

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.
- 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:

The screenshot shows the 'Update Employee record' window with the following data:

- Employee #:** TSPL010
- Name:** CHRISTIANA JO
- Pay Group:** 5.0DAYS
- Hired Date:** 15/03/2019 (8 month(s))
- Hourly Rate:** 6030.00
- Birth Date:** 01/12/1962 (56 year 11 month(s))
- Increment:** 2370.00
- Type:** Hourly Rated Paid Weekl
- Semi -Month ?**
- New Salary:** 8400.00
- Mid Mth Pay:** 50 % / 0.00
- Bonus Factor:** 1
- Hide Wage Data ?**
- Original Hired Date:** [Empty]
- Insert Photo:** [Button]
- Progression Data:**
 - Department: SUPP
 - Category: JUNI
 - Cost Centre: NONE
 - Occupatio: NONE
 - Section: NONE
 - Company: TIMES SOFTWARE
 - Job Grade: NONE
 - Division: NONE
- Leave/Benefit scheme:**
 - Leave: SCH1
 - Benefit: EXEC (EXECUTIVE BENEFIT SCHEME)
- Working Days/Hours:**
 - Days Work/W: 5
 - Daily Rate: Working Day/Mths
 - Nationality: SING
 - Fund#1: SINDA
 - Hrs Worked/ Y: 2288
 - NPL Daily: Working Day/Mths
 - Race: NONE
 - Fund#2: [Empty]
- IC/CPF/FWL:**
 - IC #: S8290943E
 - CPF/Lewy: CLASS1
 - CPF A/C#: S8290943.5

Buttons at the bottom: New, Save, Remove, Cancel, Change, [Navigation icons], Close

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

The screenshot shows the 'Update Employee record' window for employee MAY VAN CLEEF. The 'Confirm & Termination' tab is active. Key fields include:

- Employee #: 010, Name: MAY VAN CLEEF (STAFF SHOWING MVC)
- Probation By: By Month, Probation Period: 3
- Confirmation Due: 15/05/2004, Confirmation On: 16/05/2004
- Hired date: 16/02/2004, 16 year 9 month(s)
- Retire Age: 62, Retire Date: 31/08/2047
- Leave effective Date: 01/01/2013
- Employment Status: F-Active
- Stop payment Indicator: Exclude payroll
- IRAS Check List: App8A - Benefit In Kinds (checked), App8B - Share Option (checked)

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.

Update Employee record

Employee TSPL010 Name CHRISTIANA JO

Update | Employment | Other | Confirm & Termination | **Bank** | Address | Spouse | Allow/Dedu | Career | Ct

Bank Info

Bank *** 7171 DBS Tampines Centre

Branch 029

Account# 0182312891

Reference

Particulars

Override payment mode NA

Other Banks

Update Employee record

Employee TSPL010 Name CHRISTIANA JO

Update | Employment | Other | Confirm & Termination | Bank | **Address** | Spouse | Allow/Dedu | Career | Ct

Address/Contact

Alias Country of Birth NONE Ownership Indicator No

Surname Update Spouse Address From Employee's address?

*** Address 123 Tampinese St11 Overseas Address

#04-99

*** Postal Code 123456 Phone Ext Postal Code

*** Mobile Phone 62991111 Pager Email cjo@timesoftsg.com.sg

*** Address type Local Address - For IRAS Citizenship

2.2 Exclusion from IRAS Submission

To exclude employee(s) from IRAS submission.

Exclude Scenarios:

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

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.

The screenshot shows the 'Confirm & Termination' tab of an employee record. The 'Exclude from IRAS?' dropdown menu is highlighted with a red box and set to 'Yes'. Other fields include: Probation By (By Month), Probation Period (3), Notice Period Method, Notice Period, Resignation Reason, Resignation Date, Last Payment Date, Employment Status (R-Resigned), Exclude Auto Prompt? (checked), Confirmation Due (23/06/2017), Confirmation On (24/06/2017), Hired date (24/03/2017), 4 month(s), Retire Age (65), Retire Date (14/03/2020), Leave effective Date, Previous, and Leave Scheme.

2.3 IRAS Program

To begin, the latest patch must 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).

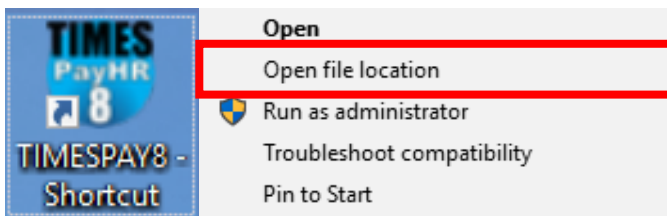
We also support IRAS API Service with Corp Pass login.



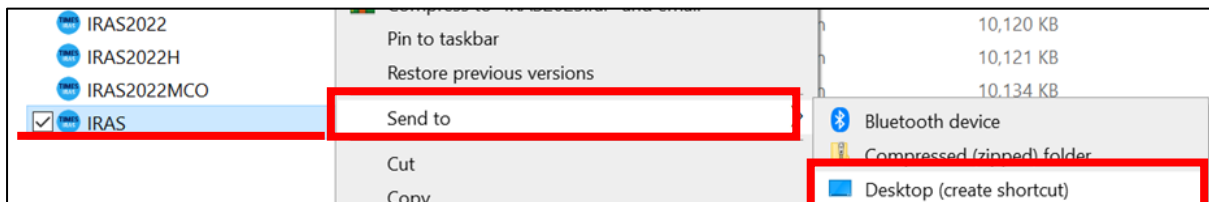
FREQUENTLY ASK QUESTION

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.

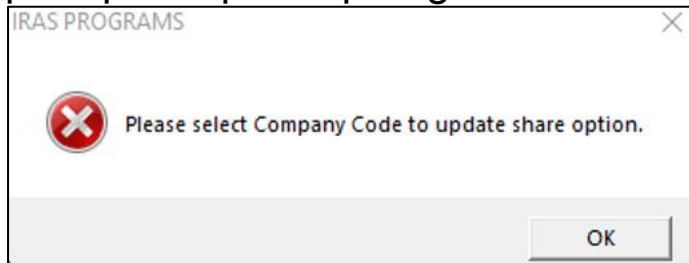




ADDITIONAL INFORMATION

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.

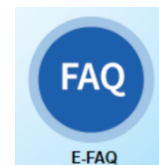


Q: What if I want to submit all companies under same UEN in a single submission?

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.

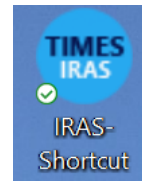


IMPORTANT NOTE!!!

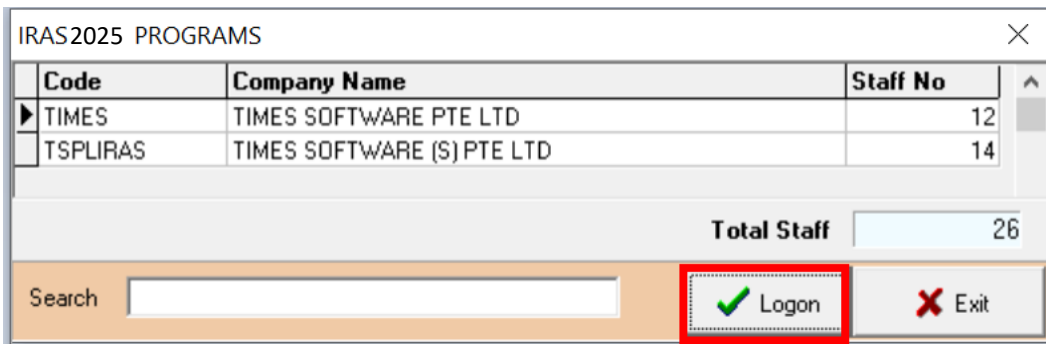
User will only be able to access employee’s IR8A details if they have **full access rights** to payroll application.

Getting Started:

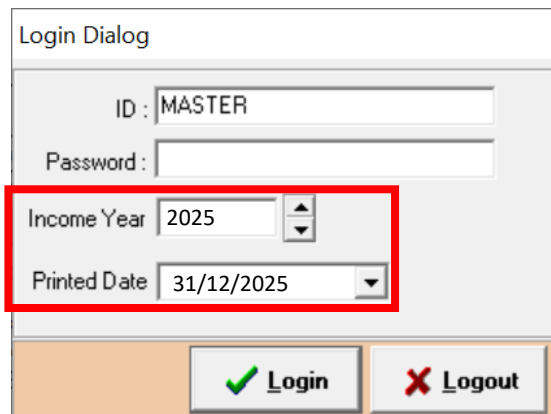
1. Double click the icon to launch the program.



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 **2025**.



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

DECLARATION (See Explanatory Note 2)			
Name of Employer	TIMES SOFTWARE (S) PTE LTD		
Address of Employer	10 JALAN BESAR #14-01, SIM LIM TOWER Singapore (208787)		
COBY KOH	CEO	62951998 / HR@TIMESOFTSG.COM.SG	31/12/2025
Name of authorised person making the declaration	Designation	Tel No./Email	Date

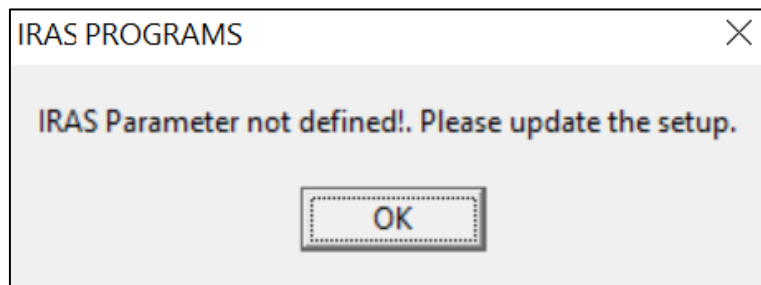
2.4 IRAS Settings

2.4.1 Parameter

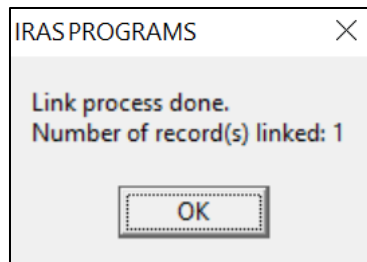
This option is crucial as it reflects global settings that will reflect on IR8A form.

Settings Procedures:

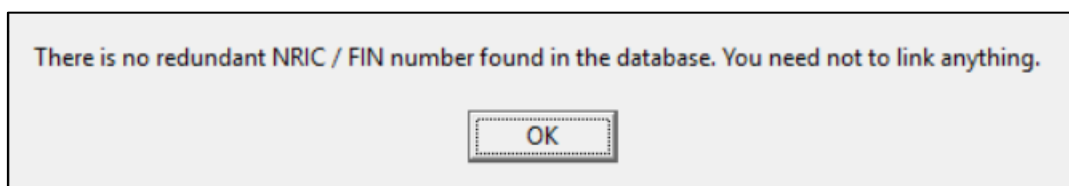
After successful login, the system will prompt “**IRAS Parameter not defined! Please update the setup.**”, click “**OK**” to proceed.



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:

The screenshot shows the 'IRAS Parameter Setup - [199804415D]' window. The 'Setup' tab is active. The 'Company Information' section is highlighted with a red box and contains the following fields:

- Type of Organisation: Private Sector
- Payer's ID Type: UEN -- LOCAL COMPANY (ROC)
- 1. Gross Commission payment by: Monthly
- Gross Commission for period: 202501 To 202512
- Director's fee approval Date: 31/12/2025
- Bonus for period: 202501 To 202512
- 2. 2025 Non-Contractual Bonus declared date on: 31/12/2025

The 'IR8A Supplementary Form (If Applicable)' section contains:

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

The 'BONUSP setting Parameter' section contains:

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

The 'Other Parameters' section contains:

- Please tick if your Database was converted from other payroll software in year 2025
- NSP Code 1: NSP, NSP Code 2: [], up to Period: 202512
- ERIS START-UPS Date (Share Option only): [], Auto Compute Residence Value (For Appendix 8A)
- Overwrite Benefit In Kind - Cost of Home Leave Passage based on computation from Payroll - Allowance

The section '5. Authorised person making the declaration *' is highlighted with a red box and contains the following fields:

- Authorised person making the declaration *: COBY KOH
- Designation *: CEO
- Email address of contact person*: HR@TIMESOFTSG.COM.SG
- Tel No: 62951998

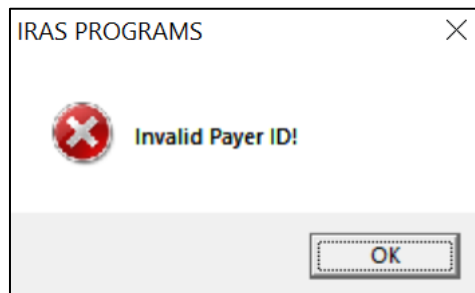
A 'Close' button is located at the bottom right of the window.



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.



IMPORTANT NOTE!!!

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

The screenshot shows the 'IRAS Parameter Setup' window for company [199804415D]. The 'Company Information' section contains the following fields:

- Type of Organisation: Private Sector
- Payer's ID Type: UEN -- LOCAL COMPANY (ROC)
- 1. Gross Commission payment by: Monthly
- Gross Commission for period: 202501 To 202512
- Director's fee approval Date: 31/12/2025

Item	Explanation
Types Of Organization :	<ul style="list-style-type: none"> - 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 : (Format yyyy = year, n = numbers, P, Q, X = alphabet)	UEN-BUSINESS (ROB) Company registration ID with the following format nnnnnnnnX. E.g 52912345A
	UEN-LOCAL COMPANY (ROC) Company registration ID with the following format yyyynnnnnX. E.g 200312345A .
	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
1. Gross commission payment by :	Indicate if company payout commission by: <ul style="list-style-type: none"> - Monthly - Others - NA
Gross commission for period	For company that payout commission monthly indicate period 202501 to 202512 . <ul style="list-style-type: none"> - 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 202501 to 202512.
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 2025 .

Bonus for period	202501	To	202512
2. 2025 Non-Contractual Bonus declared date on	31/12/2025		
IR8A Supplementary Form (If Applicable)			
3. Do you have 2024 Bonus that are paid in 2025 (Y/N) ? (Exclude BONUSP)	<input type="checkbox"/>		
For 2024 Bonus paid in 2025 up to	[]		
BONUSP setting Parameter			
4. Do you have 2025 Bonus that are paid in 2026 (Y/N) ? (For BONUSP Only)	<input type="checkbox"/>		

Item	Explanation
Bonus for period	For company that payout multiple bonus throughout the year, indicate period from 202501 to 202512 . -User whom do not payout bonus please keep the fill as it is at period 202501 to 202512
2. 2025 Non-Contractual Bonus declared date on	Default to 31st Dec 2025 . What is contractual bonus? 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.
3. Do you have 2024 bonus that are paid in 2025 (Y/N)? (Exclude BONUSP)	If you have any contractual bonus to be declared payable in 2024 but was paid in 2025. ✓ to enable this option. Important Note: The bonus amount will appear in a separate IR8A form (Supplementary Form). <div style="text-align: center;"> <p>IRAS YA 2025 DEADLINE</p> </div>
4. Do you have 2025 bonus that are paid in 2026 (Y/N)? (For BONUSP Only)	Companies that payout 2025 bonus in 2026 using BONUSP code, will have to tick on this option before the bonus amount could be declared under YA2025. Contractual Bonus to declared in 2025 but paid in 2026. ✓ to enable this option. <div style="text-align: center;"> <p>IRAS YA 2026 DEADLINE</p> </div>

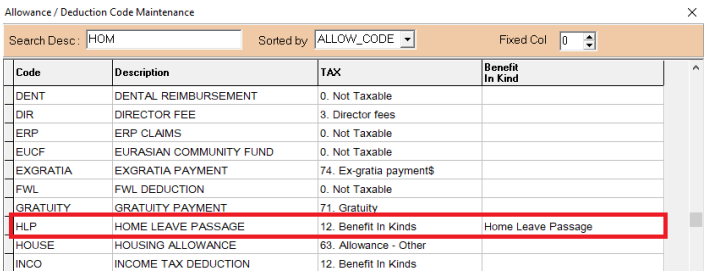
Other Parameters

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

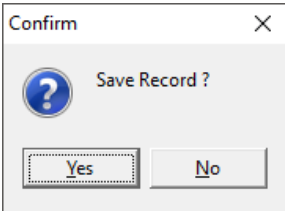
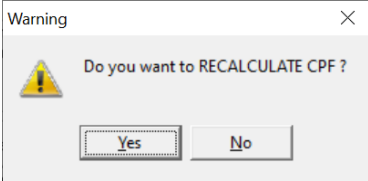
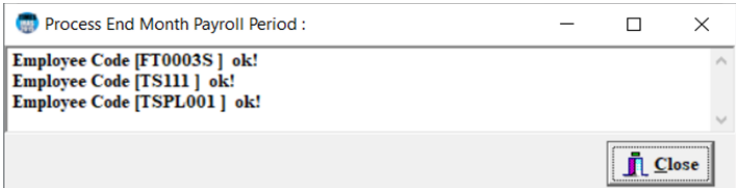
NSP Code 1 NSP Code 2 up to Period

ERIS START-UPS Date (Share Option only) Auto Compute Residence Value (For Appendix 8A)

Overwrite Benefit In Kind - Cost of Home Leave Passage based on computation from Payroll - Allowance

Item	Explanation																																												
Please tick if your Database was converted from other payroll software in year 2025	<p>✓ if database is converted from other payroll software with data migration.</p> <p>Important Note: OT figures may not be captured into the form IR8A if this option is not indicated.</p>																																												
NSP Code 1 / NSP Code 2	<ul style="list-style-type: none"> NSP Code 1 / Code 2 Select the previous National Service Pay code used. The default code is NSP. up to Period Default to 202512. 																																												
ERIS START-Ups Date (Share Option only)	Stock options or shares granted from 16 Feb 2008 to 15 Feb 2013 (both dates inclusive). The grant date must be within the first three years of the company's incorporation.																																												
Auto Compute Residence Value (For Appendix 8A)	When the option is ✓, system will auto compute Residence Value based on user entry when Appendix 8A is generated.																																												
Overwrite Benefit in Kind- Cost of Home Leave Passage based on computation from Payroll – Allowance	<p>When the option is ✓, system will capture amount from allowance code assigned to Home Leave Passage.</p> <p>The screenshot below shows a sample of how the allowance code is linked to home leave passage from Tax Line Setup. Once the code is done, users are not required to enter Home Leave Passage Amount under Benefits in Kind.</p>  <table border="1" style="font-size: small; border-collapse: collapse;"> <caption>Allowance / Deduction Code Maintenance</caption> <thead> <tr> <th>Code</th> <th>Description</th> <th>TAX</th> <th>Benefit In Kind</th> </tr> </thead> <tbody> <tr><td>DENT</td><td>DENTAL REIMBURSEMENT</td><td>0. Not Taxable</td><td></td></tr> <tr><td>DIR</td><td>DIRECTOR FEE</td><td>3. Director fees</td><td></td></tr> <tr><td>ERP</td><td>ERP CLAIMS</td><td>0. Not Taxable</td><td></td></tr> <tr><td>EUCF</td><td>EURASIAN COMMUNITY FUND</td><td>0. Not Taxable</td><td></td></tr> <tr><td>EXGRATIA</td><td>EXGRATIA PAYMENT</td><td>74. Ex-gratia payment\$</td><td></td></tr> <tr><td>FWL</td><td>FWL DEDUCTION</td><td>0. Not Taxable</td><td></td></tr> <tr><td>GRATUITY</td><td>GRATUITY PAYMENT</td><td>71. Gratuity</td><td></td></tr> <tr style="border: 2px solid red;"><td>HLP</td><td>HOME LEAVE PASSAGE</td><td>12. Benefit In Kinds</td><td>Home Leave Passage</td></tr> <tr><td>HOUSE</td><td>HOUSING ALLOWANCE</td><td>63. Allowance - Other</td><td></td></tr> <tr><td>INCO</td><td>INCOME TAX DEDUCTION</td><td>12. Benefit In Kinds</td><td></td></tr> </tbody> </table>	Code	Description	TAX	Benefit In Kind	DENT	DENTAL REIMBURSEMENT	0. Not Taxable		DIR	DIRECTOR FEE	3. Director fees		ERP	ERP CLAIMS	0. Not Taxable		EUCF	EURASIAN COMMUNITY FUND	0. Not Taxable		EXGRATIA	EXGRATIA PAYMENT	74. Ex-gratia payment\$		FWL	FWL DEDUCTION	0. Not Taxable		GRATUITY	GRATUITY PAYMENT	71. Gratuity		HLP	HOME LEAVE PASSAGE	12. Benefit In Kinds	Home Leave Passage	HOUSE	HOUSING ALLOWANCE	63. Allowance - Other		INCO	INCOME TAX DEDUCTION	12. Benefit In Kinds	
Code	Description	TAX	Benefit In Kind																																										
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INCO	INCOME TAX DEDUCTION	12. Benefit In Kinds																																											

5. Authorized person making the declaration *	COBY KOH
Designation *	CEO
Email address of contact person*	HR@TIMESOFTSG.COM.SG
Tel No	62951998

Item	Explanation
5. Authorized person making the declaration*	<p>*Compulsory field</p> <p>Authorized person can be 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 authorized by the employer.</p>
Designation*	<p>*Compulsory field</p> <p>Designation of the Authorized Person making the declaration.</p>
Email address of contact person*	<p>*Compulsory field</p> <p>Email Address of the Authorized Person making the declaration. Important if you are using auto-inclusion scheme.</p>
Tel No	<p>*Compulsory field</p> <p>Telephone number of the Authorized Person making the declaration. Important if you are using auto-inclusion scheme.</p>
Close	<p>This option exits the current screen and returns to the main screen. System will prompt user to save the record before exiting. Click "Yes" to continue.</p>  <p>After saving the record, system will prompt if you would want to recalculate CPF.</p>  <p>System will prompt user to recalculate CPF. In this case, users who would like to preview IR8A form for checking purposes, can access the report after recalculating CPF. Please note that this is only feasible if there are no changes in tax line made to the Allowance/ Deduction Table or you do not have employees with Voluntary CPF.</p> 

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:

Employee No	Name	Linked to Employee	Name	Hired Date
007	Tan Kok Keong (FOREIGN ADDRESS	809	Tan Kok Keong (FOREIGN ADDRESS	01/01/2013

Buttons: Clear All, Generate, Report, Close

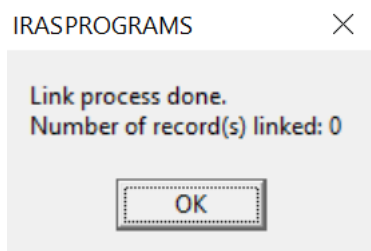
Report function for users to generate the listing for checking

TIMES SOFTWARE (S) PTE LTD

Link Employee Report Page 1

EMP_NO	NAME	LINK TO	NAME	HIRED_DATE
007	Tan Kok Keong (FOREIGN ADDRESS	809	Tan Kok Keong (FOREIGN ADDRESS	01/01/2013

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.

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

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

Code	Description	TAX	Benefit In Kind
\$DEDNPL	NO PAY LEAVE DEDUCTION	1. Gross Salary	
%PUB	#WORK/PUBLIC HOLIDAY PAY	1. Gross Salary	
%RES	#REST DAY PAY	1. Gross Salary	
&ANL	@PAID ANNUAL LEAVE	1. Gross Salary	
&APL	@ALL OTHER APPROVED LEAV	1. Gross Salary	
&HOL	@PAID HOLIDAY	1. Gross Salary	
&MAT	@PAID MATERNITY LEAVE	1. Gross Salary	
&NOL	@NOTICE IN LIEU BY EMPLOYER	73. Notice Pay\$ (By Employer)	
&NPL	@NO PAY LEAVE	1. Gross Salary	
&OT	@OVERTIME PAY	1. Gross Salary	
&PUB	@WORK/PUBLIC HOLIDAY PAY	1. Gross Salary	
&RES	@REST DAY PAY	1. Gross Salary	
&SICK	@PAID SICK LEAVE	1. Gross Salary	
@\$NSPCPF	NSP Variable Allowance	1. Gross Salary	
ACTA	ACTING ALLOWANCE *	63. Allowance - Other	

YA 2025 and before

FORM IR8A
Return of Employee's Remuneration for the Year Ended 31 Dec
Fill in this form and give it to your employee by 1 Mar
(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)

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

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

INCOME (See Explanatory Note 9 unless otherwise specified) \$

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	1. Gross Salary
b) Bonus (non-contractual bonus paid in 2024 and/or contractual bonus)	2. Bonus
c) Director's fees (approved at the company's AGM/EGM on .../.../...)	3. Director's Fee
d) Others:	
1. Allowances: (i) Transport \$ (ii) Entertainment \$ (iii) Others \$	61. Allowance – Transport 62. Allowance – Entertainment 63. Allowance – Others
2. Gross Commission for the period .../.../... to .../.../... * Monthly and ...	4. Commission
3. Pension	5. Pension
4. Lump sum payment	
(i) Gratuity \$ 71. Gratuity	
(ii) Notice Pay \$ 73. Notice Pay	74. Ex-gratia Payment
(iv) Others (please state nature) \$	
(v) Compensation for loss of office \$	75. Gratuity - Other
Reason for payment: 72. Loss of Office	from IRAS: *Yes/No Date of Approval:
Basis of arriving at the payment: (Give details separately if space is insufficient)	Length of service within the company/group:

YA2026

FORM IR8A
Return of Employee's Remuneration for the Year Ended 31 Dec 2025
Fill in this form and give it to your employee by 1 Mar 2026
(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)

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

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

INCOME (See Explanatory Note 9 unless otherwise specified) \$

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	1. Gross Salary
b) Bonus (non-contractual bonus paid in 2025 and/or contractual bonus)	2. Bonus
c) Director's fees (approved at the company's AGM/EGM on .../.../...)	3. Director's Fee
d) Others:	
1. Allowances	63. Allowance – Others
2. Gross Commission	4. Commission
3. Lump sum payment: Gratuity/ Notice Pay/ Ex-gratia payment	75. Gratuity - Other
Compensation for loss of office \$	72. Loss of Office
[See Explanatory Notes 9d (3)]	
4. Pension/Retirement benefits accrued from 1993 (Other than CPF Benefits)	5. Pension
Name of Designated Pension or Provident Fund for which employee made compulsory contribution:	

YA 2025 and before

5. Retirement benefits including gratuities/pension/commutation of pension/lump sum payments, etc from Pension/Provident Fund: Name of Fund		Amount accrued from 1993:
(Amount accrued up to 31 Dec 1992 \$ .....		.....
6. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore [See Explanatory Notes 9d (6)]		.....
7. Excess/voluntary contribution to CPF by employer (less amount refunded/to be refunded): [Complete the Form IR6S]		.....
8. Gains or profits from Employee Stock Option (ESOP)/other forms of Employee Share Ownership (ESOW) Plans: [Complete the Appendix 8B]		.....
9. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A]		.....
TOTAL (items d1 to d9)		<input type="text"/>
e) 1. Remission: Amount of Income \$		
2. Overseas Posting: *Full Year/Part of the Year (See Explanatory Note 8a)		
3. Exempt Income: \$		
f) Employee's income tax borne by employer? * YES / NO		
If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)		
(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer		
(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee		

Key from Benefits In Kind

DEDUCTIONS (See Explanatory Note 10 - Deductions)	
EMPLOYEE'S COMPULSORY contribution to *CPF/Designated Pension or Provident Fund (less amount refunded/to be refunded) Name of Fund: .....	.....
<small>(Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contributions to CPF, voluntary contributions to MediSave Account, voluntary contributions to Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small>	
Donations deducted from salaries for: *Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CDAC/ECF/Other tax exempt donations	.....
Contributions deducted from salaries to Mosque Building Fund:	.....
Life insurance premiums deducted from salaries:	.....
DECLARATION (See Explanatory Note 2)	
Name of Employer: .....	.....
Address of Employer: .....	.....
Name of authorised person making the declaration	Designation
Tel. No./Email	Signature
Date	.....

There are penalties for failing to give a return or furnishing an incorrect or late return. * Delete where applicable

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YA2026

5. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore [See Explanatory Notes 9d (5)]	
6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): [See Explanatory Notes 9d (6)]		.....
7. i Gains or profits under S10(1)(b), including gains and profits from share options: ii Gains or profits under S10(1)(a), including gains and profits from share options (amount to be declared under "Other Income" in tax return, i.e. Form B1/B/M by employee): [See Explanatory Notes d]7. To complete the Appendix 8B only if there are gains and profits from share options]		.....
8. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A]		.....
TOTAL of items d1 to d8 (excluding 7ii)		<input type="text"/>
e) 1. Remission: Amount of Income \$		
2. Overseas Posting: *Full Year/Part of the Year (See Explanatory Note 8a)		
3. Exempt Income: \$		
f) Employee's income tax borne by employer? * YES / NO		
If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)		
(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer		
(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee		

Key in via Benefits In Kind

DEDUCTIONS (See Explanatory Note 10 - Deductions)	
EMPLOYEE'S COMPULSORY contribution to *CPF/Designated Pension or Provident Fund (less amount refunded/to be refunded) Name of Fund: .....	.....
<small>(Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contributions to CPF, voluntary contributions to MediSave Account, voluntary contributions to CPF Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small>	
Donations deducted from salaries for: *Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CDAC/ECF/Other tax exempt donations	.....
Contributions deducted from salaries to Mosque Building Fund:	.....
Life insurance premiums deducted from salaries:	.....
DECLARATION (See Explanatory Note 2)	
Name of Employer: .....	.....
Address of Employer: .....	.....
Name of authorised person making the declaration	Designation
Tel. No./Email	Signature
Date	.....

There are penalties for failing to give a return or furnishing an incorrect or late return. * Delete where applicable

IR8A (1/2026)

YA2026

FORM IR8A

Return of Employee's Remuneration for the Year Ended 31 Dec 2025
Fill in this form and give it to your employee by 1 Mar 2026
(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)

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

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

INCOME (See Explanatory Note 9 unless otherwise specified) \$

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	.....	1. Gross Salary
b) Bonus (non-contractual bonus paid in 2025 and/or contractual bonus)	.....	2. Bonus
c) Director's fees (approved at the company's AGM/EGM on ___/___/___)	.....	3. Director's Fee
d) Others:		
1. Allowances		63. Allowance – Others
2. Gross Commission	.....	4. Commission
3. Lump sum payment: Gratuity/ Notice Pay/ Ex-gratia payment		75. Gratuity - Other
Compensation for loss of office \$		72. Loss of Office
[See Explanatory Notes 9d (3)]		
4. Pension/Retirement benefits accrued from 1993 (Other than CPF Benefits)	.....	5. Pension
Name of Designated Pension or Provident Fund for which employee made compulsory contribution:		

5. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore	.....
[See Explanatory Notes 9d (5)]		
6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded):	.....
[See Explanatory Notes 9d (6)]		
7 i Gains or profits under S10(1)(b), including gains and profits from share options:	.....
ii. Gains or profits under S10(1)(g), including gains and profits from share options (amount to be declared under "Other Income" in tax return, i.e. Form B1/B/M by employee):	.....
[See Explanatory Notes d)7. To complete the Appendix 8B only if there are gains and profits from share options]		
8. Value of Benefits-in-kind [See Explanatory Note 12 and complete Appendix 8A]	.....
TOTAL of items d1 to d8 (excluding 7ii)		
	
e) 1. Remission: Amount of Income \$.....		
2. Overseas Posting: *Full Year/Part of the Year (See Explanatory Note 8a)		
3. Exempt Income: \$ (See Explanatory Note 8b)		
f) Employee's income tax borne by employer? * YES / NO	If tax is fully borne by employer, DO NOT enter any amount in (i) and (ii)	
	(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer	.....
	(ii) If a fixed amount of tax is borne by employee, state the amount of tax to be paid by employee	.....

**Key in via
Benefits In Kind**

DEDUCTIONS (See Explanatory Note 10 - Deductions)	
EMPLOYEE'S COMPULSORY contribution to *CPF/Designated Pension or Provident Fund (less amount refunded/to be refunded) Name of Fund :	
<small>(Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contributions to CPF, voluntary contributions to MediSave Account, voluntary contributions to CPF Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small>	
Donations deducted from salaries for: *Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CDAC/ECF/Other tax exempt donations	.....
Contributions deducted from salaries to Mosque Building Fund:	.....
Life Insurance premiums deducted from salaries:	.....
DECLARATION (See Explanatory Note 2)	
Name of Employer:	
Address of Employer:	
Name of authorised person making the declaration	Designation
Tel. No./Email	Signature
	Date

IR8A (1/2026)

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

* Delete where applicable

2.5.1 Allowance

Item	Explanation	Taxable?
Transport Allowance (Tax Line 63)	1. Recurring fixed transport allowance 2. Reimbursement between employee's home and office.	Yes
	3. Transport allowance for employee performing OT 4. Reimbursement between employee's home and office if it is for Work/OT purposes. 5. Shuttle bus service between convenient meeting points and the employment location	No
Entertainment (Tax Line 63)	1. Recurring fixed entertainment allowance	Yes
	2. Reimbursement of entertainment allowance for work purposes.	No
Laundry Allowance (Tax Line 63)	1. Recurring fixed laundry allowance	Yes
	2. Laundry allowance made for washing special clothing, e.g. protective clothing	No
Meal Allowance (Tax Line 63)	1. Recurring fixed meal allowance	Yes
	2. Meal reimbursement for OT purposes. 3. Food and drinks (free or subsidised), e.g. food and drinks provided in pantry and during meetings, festive occasions like "lo-hei" during Chinese New Year, Christmas parties and company celebrations.	No
Per Diem Allowance (Tax Line 63)	Amount in excess of IRAS acceptable rates are taxable. IRAS Rates Per Day for China = \$ 88 If company gives \$100/day only \$100-\$88 = \$12 is taxable If company gives \$50/day which is lower than the rates given by IRAS, it is not taxable .	Depends on Acceptable Rates

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

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

IRAS Acceptable Rates for Per Diem Allowances – 2025

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

For overseas employees on business assignments travelling into Singapore in year 2025, the applicable rate for per diem allowances is the rate indicated against Singapore in the table.

If an employee is paid a per diem allowance rate that is more than the IRAS acceptable rate for a particular country/region, the amount in excess of the acceptable rate is to be included as part of the taxable income of the employee in the Year of Assessment 2026.

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

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

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

Acceptable Rates for Per Diem Allowances – 2025: A to F

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

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

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

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

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

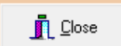
Note: The rates in bold indicate that there is no change from the previous year (i.e., 2024 rates).

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.

Allowance / Deduction Code Maintenance ×

Search Code Sorted by ALLOW_CODE ▾ Fixed Col 0 ▾

Code	Description	TAX	Benefit In Kind
PHONE	PHONE ALLOWANCE	63. Allowance - Other	
PHONE3	PHONE ALLOWANCE	63. Allowance - Other	
PUBH	PUBLIC HOLIDAY OT	1. Gross Salary	
SERVICE	SERVICE ALLOWANCE	63. Allowance - Other	
SHIFT	SHIFT ALLOWANCE	63. Allowance - Other	
SINDA	SINDA FUND	0. Not Taxable	
SPEC	SPECTACULAR ALLOWANCE	63. Allowance - Other	
TAXI	TAXI FARES	0. Not Taxable	
TAXWH	TAX WITHHELD	0. Not Taxable	
TELS	TELS	0. Not Taxable	
TITLE	TITLE ALLOWANCE	63. Allowance - Other	
TPRM	TRANSPORT REIMBURSEMENT	0. Not Taxable	
TRAI	TRAINING REIMBURSEMENT	0. Not Taxable	
TRAN	TRANSPORT ALLOWANCE	Undefined item	
UNION	UNION FEES	0. Not Taxable	
UNIONF	UNIONF	63. Allowance - Other	

<F4>/<Right Click> - Delete code <Insert>/<Double Click> - Add Code 

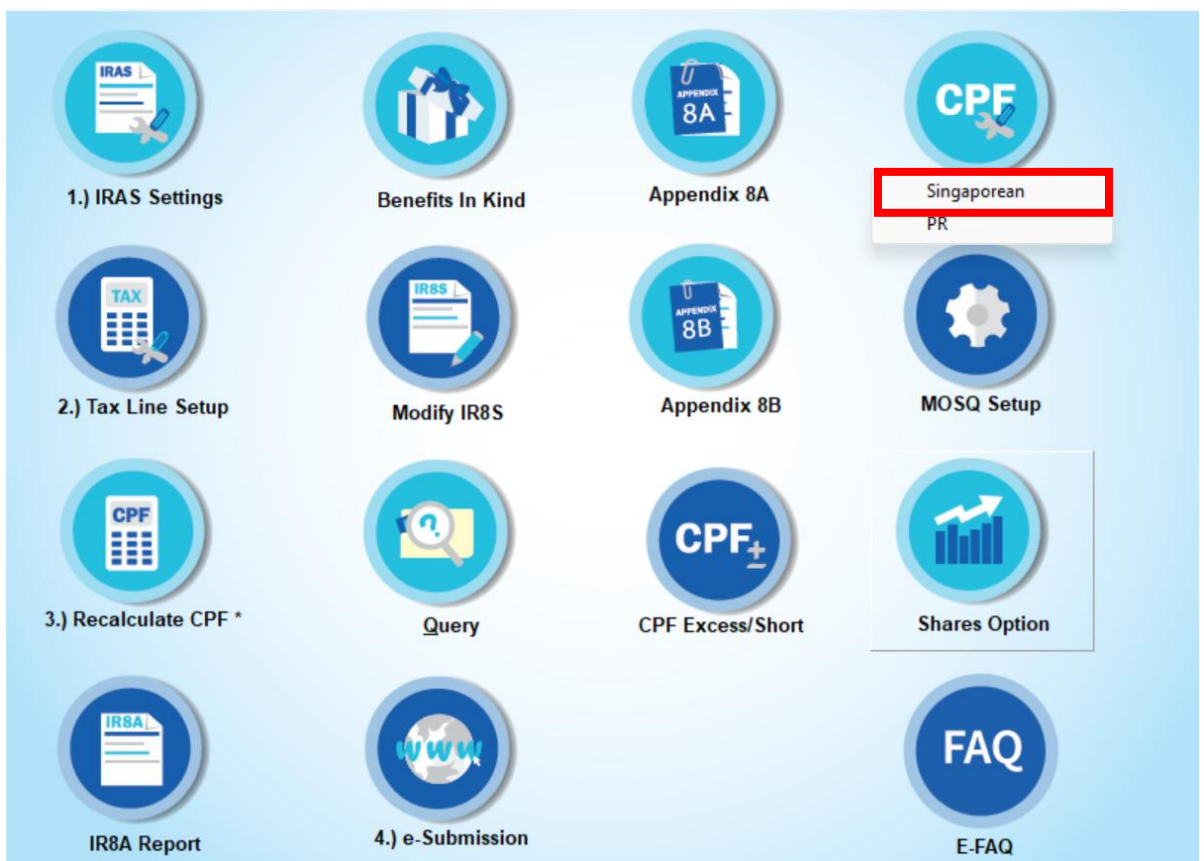
2.6 Voluntary CPF Setup

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

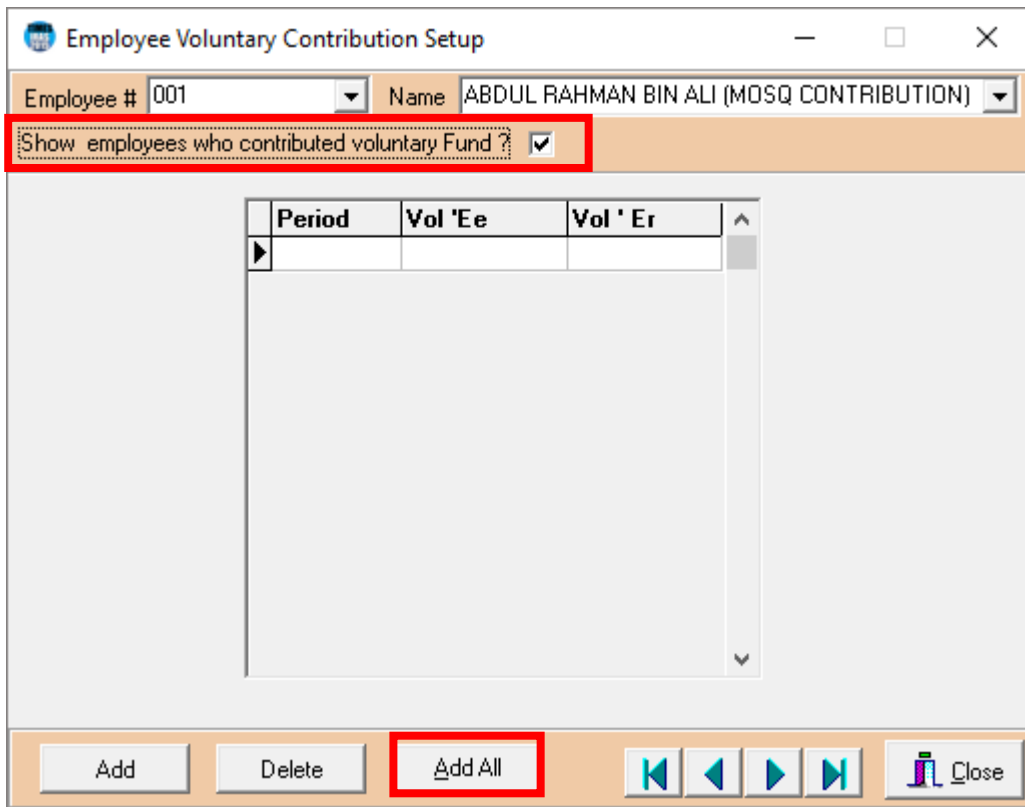
Please proceed to **Chapter 2.7 Recalculate CPF** if voluntary CPF is not applicable.

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**.

Employee # 008 Name EMILY WEN FANG (VOLUNTARY ER CPF)

Bank Address Spouse Allow/Dedu Career Calendar Misc Free Field Transfer

Voluntary Fund/SDF Fund?

Voluntary Fund CPF

Employer % 4.00

Employee %

Actual CPF/Levy

Exclude SDF Fund Contribution? No

Employee # 008 Name EMILY WEN FANG (VOLUNTARY ER CPF)

Show employees who contributed voluntary Fund?

Period	Vol 'Ee	Vol 'Er
201601	0.00	4.00
201602	0.00	4.00
201603	0.00	4.00
201604	0.00	4.00
201605	0.00	4.00
201606	0.00	4.00
201607	0.00	4.00
201608	0.00	4.00
201609	0.00	4.00
201610	0.00	4.00
201611	0.00	4.00
201612	0.00	4.00

Add Delete Add All [Navigation Icons] Close

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 employee contributed graduated rate for first year PR. Kindly indicate **PR** under “**Actual CPF Levy Fund**” as a portion of the Employer CPF is considered as voluntary contribution:

EMPNO	NAME	Paid CPF Levy Fund	Actual CPF Levy Fund
001	Abdul Rahman Bin Ali (MOSQ Contribution)	CLASS1	
003	Christy Chong (PR1 Paid PR ER)	PR ER	PR
004	Ong Lee Mooi (PR1 Paid CLASS1)	CLASS1	PR
006	Jennifer Lim (CPF SHORTFALL)	CLASS1	
008	Emily Wen Fang (Voluntary ER CPF)	CLASS1	
009	Hong Yi Ping (CPF Excess)	CLASS1	
010	May Van Cleef (STAFF SHOWING MVC)	CLASS1	

2.7 Recalculate CPF

***THIS STEP IS COMPULSORY.**

This process recalculates CPF contributions for the year 2025. System will recalculate CPF to compute the following:

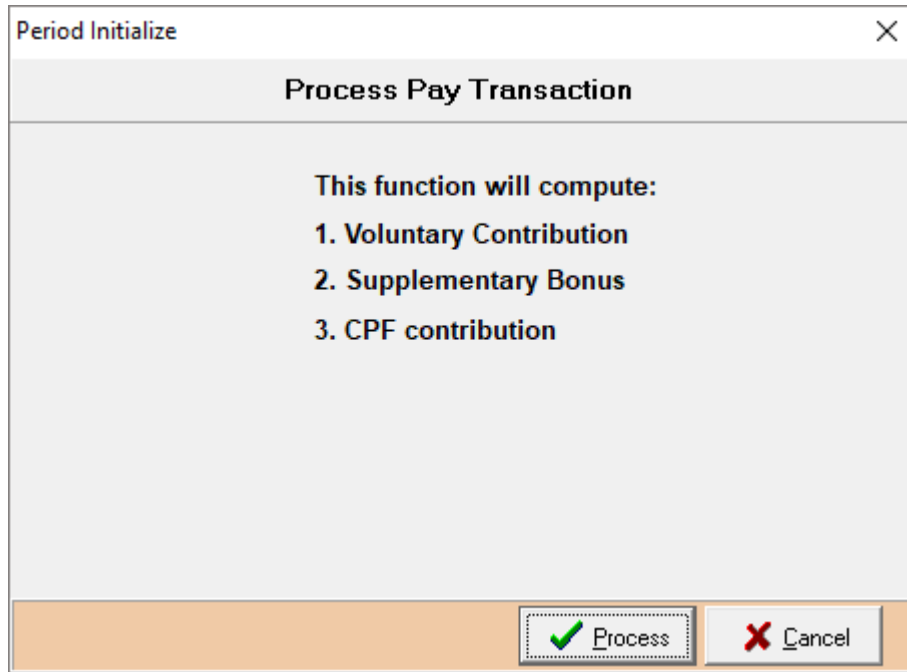
- Voluntary Contribution
- Supplementary Bonus
- CPF Contribution

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 indicate refund interest amount for employee. This entry will reflect the figure under Allowances in the IR8A form.

Procedures for update Interest on refunded employee’s Contribution:

1. 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.

The screenshot shows the 'IR8S FORM' window. At the top, there are fields for 'Employee Code' (009) and 'Employee Name' (Hong Yi Ping (CPF Excess)). To the right, a 'Document Type' dropdown menu is highlighted with a red box and set to 'Original'. Below this is a tabbed interface with 'REFUND INFO' selected. A table with 10 columns is visible, including 'OW or AW Wages', 'OW or AW Wages From Date', 'OW or AW Wages To Date', 'OW or AW Wages Paid Date', 'Employee's Interest Refund', 'Employee's Refund', 'Employer's Interest', 'Employer's Refund', 'Employee Refund date', and 'Employer Refund Date'. At the bottom, a toolbar contains buttons for 'New', 'Delete', 'Save', 'Cancel', 'Get Excess', navigation arrows, and 'Close'. The 'New' button is highlighted with a red box.

2. Next, enter “**Employee’s Interest refund**” amount and click “**Save**”.

This screenshot shows the same 'IR8S FORM' window. The 'Employee's Interest Refund' field in the table is now populated with the value '400.00'. The 'Save' button in the bottom toolbar is highlighted with a red box.

Sample of the amount reflected under Allowances on IR8A form.

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

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

TIMES SOFTWARE (S) PTE LTD										02/12/2025 5:19:27 PM		
CPF Adjustment Listing										Page 1 of 1		
Employee#	CPF CAPPING	CPF wages	Ordinary Wages	Additional Wages	Actual Wages	Additional Wages	Contributed CPF Fund	Approved	Total Variance	Employee Variance	Employer Variance	
009	Hong Yi Ping (CPF Excess)	S7023456.4	102000.00	126000.00	96000.00	30000.00	30000.00	41292.00	37740.00	3552.00	1920.00	1632.00

Go to Benefits in Kind, under IR8A Additional Records

- 1) Check on the “Adjust Voluntary Contribution by Employee” and “Adjust Excess/Voluntary Contribution by Employer?” checkbox.
- 2) Enter the amount and click on the “Save” button.

Adjust Voluntary Contribution by Employee?	<input checked="" type="checkbox"/>	1920.00
Adjust Excess/Voluntary Contribution by Employer?	<input checked="" type="checkbox"/>	0.00

6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): 1,632.00
[See Explanatory Note 9d (6)]

7 i. Gains or profits under S10(1)(b), including gains and profits from share options: NA
 ii. Gains or profits under S10(1)(g), including gains and profits from share options (amount to be declared under "Other income" in tax return, i.e. Form B1/B/M by employee): NA
[See Explanatory Notes d)7. To complete the Appendix 8B only if there are gains and profits from share options]

8. Value of Benefits-in-kind: NA

e) 1. Remission: Amount of tax borne by employer: 1,632.00 (including items d1 to d9 (excluding 7ii))

2. Overseas Posting: NA (See Explanatory Note 8a)

3. Exempt Income: \$ NA (See Explanatory Note 8b)

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

DEDUCTIONS (See Explanatory Note 10 - Deductions)

EMPLOYEE'S COMPULSORY contribution to * CPF / Designated Pension/Provident Fund (less amount refunded/to be refunded) Name of Fund: CENTRAL PROVIDENT FUND <small>(Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contribution to CPF, voluntary contributions to Medisave Account, voluntary contributions to Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small>	20,400.00
--	---

Before Manual Adjustment

6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): NA
[See Explanatory Note 9d (6)]

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

DEDUCTIONS (See Explanatory Note 10 - Deductions)

EMPLOYEE'S COMPULSORY contribution to * CPF / Designated Pension/Provident Fund (less amount refunded/to be refunded) Name of Fund: CENTRAL PROVIDENT FUND <small>(Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contribution to CPF, voluntary contributions to Medisave Account, voluntary contributions to Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small>	18,480.00
--	---

After Manual Adjustment

2.9 IR8A Report

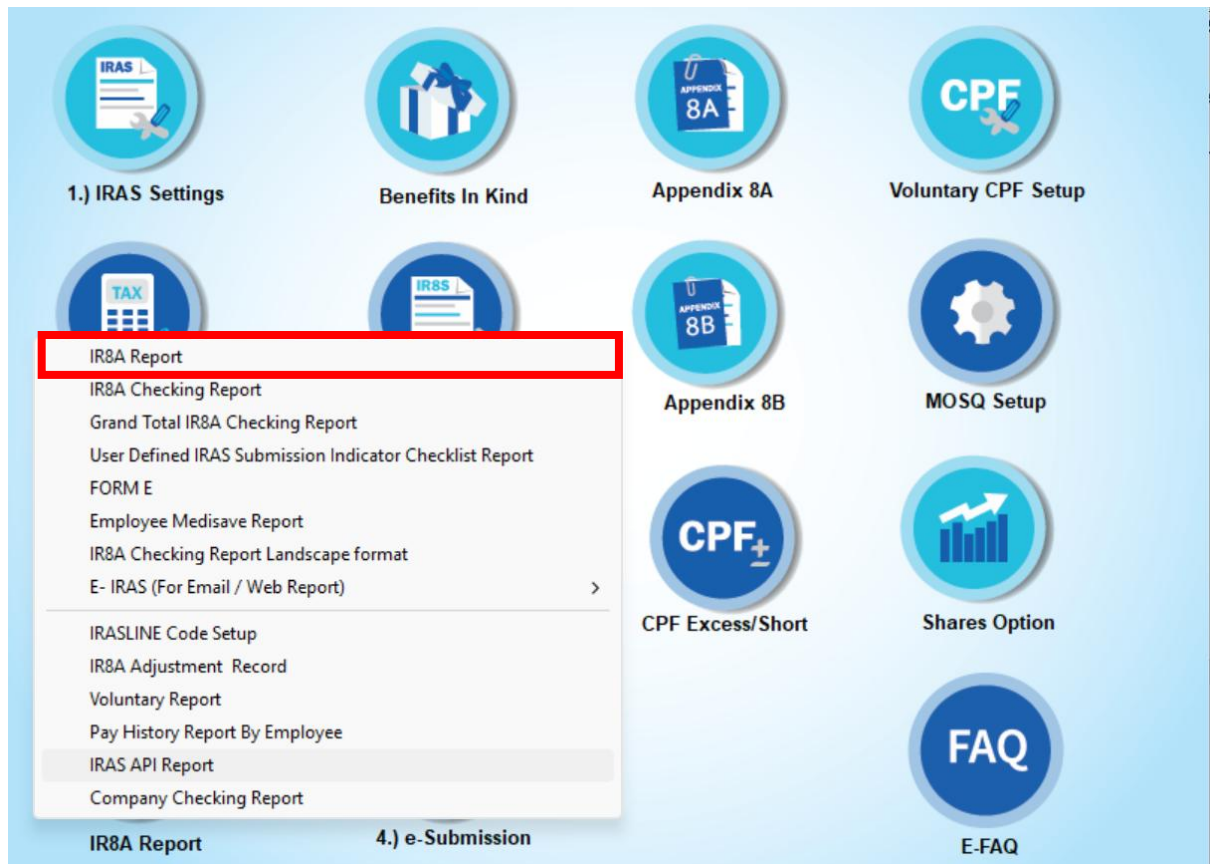
This section enables the users to generate various reports for checking and submission purposes or print hardcopies for employee’s references.

2.9.1 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:

IR8A Form Print Dialog

MAIN | EMPLOYEE | DEPARTMENT | COST CENTRE

Sorted By ▼

Employee ... To ...

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) ?

Do not Print the Service Years?

Do not round the Community Fund/Donations?

Do not round down to the nearest dollar in the IR8A Report?
(Except Value of Item D)

Staff excluded from IR8A Submission Run

Batch Indicator? ▼

Name of CPF Fund ▼


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

Preview Print Close

Print Current Year IR8A Forms Only ?	<input type="checkbox"/>
Print Supplementary Forms Only (if applicable) ?	<input type="checkbox"/>
To print IR8E Heading ?	<input checked="" type="checkbox"/>
Print Employee Number on IR8A Form ?	<input type="checkbox"/>
Print (POSTAL CODE) ?	<input type="checkbox"/>

Item	Explanation										
Print Current Year IR8A Forms Only?	To print only IR8A forms. Applicable to user with both IR8A and IR8A Supplementary										
Print Supplementary Forms Only (if applicable)?	✓ to print Supplementary Forms (for IRAS Year 2024)										
To print IR8E Heading? (Default Ticked)	The form header will display FORM IR8E instead of FORM IR8A. Please note that if you are doing manual submission, this option must be untick .										
Print Employee Number on IR8A Form	To print the employee number on IR8A form. It will be displayed on the top left side corner of the form. <div style="border: 1px solid black; padding: 5px;"> <p>2026 Employee No : 001 FORM IR8A</p> <p style="text-align: center;">Return of Employee's Remuneration for the year ended 31 Dec 2025 Fill in this form and give it to your employee by 1 Mar 2026 (DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)</p> <p style="text-align: center;"><small>This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars and details of his/her employment income. Please read the explanatory notes when completing this form</small></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Employer's Tax Ref.No / UEN 199804415D</td> <td style="width: 50%;">Employee's Tax Ref. No : *NRIC / FIN(Foreign Identification No.) /Passport S8134513I</td> </tr> <tr> <td>Full Name of Employee as per NRIC/FIN/Passport Abdul Rahman Bin Ali (MOSQ Contribution)</td> <td>Date of Birth Sex 01/09/1981 Male</td> </tr> </table> </div>	Employer's Tax Ref.No / UEN 199804415D	Employee's Tax Ref. No : *NRIC / FIN(Foreign Identification No.) /Passport S8134513I	Full Name of Employee as per NRIC/FIN/Passport Abdul Rahman Bin Ali (MOSQ Contribution)	Date of Birth Sex 01/09/1981 Male						
Employer's Tax Ref.No / UEN 199804415D	Employee's Tax Ref. No : *NRIC / FIN(Foreign Identification No.) /Passport S8134513I										
Full Name of Employee as per NRIC/FIN/Passport Abdul Rahman Bin Ali (MOSQ Contribution)	Date of Birth Sex 01/09/1981 Male										
Print (POSTAL CODE)	Postal Code description is indicates in the IR8A form. <div style="border: 1px solid black; padding: 5px;"> <p>2026 Employee No : 001 FORM IR8A</p> <p style="text-align: center;">Return of Employee's Remuneration for the year ended 31 Dec 2025 Fill in this form and give it to your employee by 1 Mar 2026 (DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)</p> <p style="text-align: center;"><small>This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars and details of his/her employment income. Please read the explanatory notes when completing this form</small></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Employer's Tax Ref.No / UEN 199804415D</td> <td style="width: 50%;">Employee's Tax Ref. No : *NRIC / FIN(Foreign Identification No.) /Passport S8134513I</td> </tr> <tr> <td>Full Name of Employee as per NRIC/FIN/Passport Abdul Rahman Bin Ali (MOSQ Contribution)</td> <td>Date of Birth Sex 01/09/1981 Male</td> </tr> <tr> <td>Residential Address BLK 79A TOA PAYOH #08-10</td> <td>Designation Name of Bank to which salary is credited HR EXECUTIVE CASH</td> </tr> <tr> <td>Postal Code (200079)</td> <td></td> </tr> <tr> <td>If employment commenced and/or ceased during the year, state : (See Explanatory Notes 5)</td> <td>Date of Commencement Date of Cessation</td> </tr> </table> </div>	Employer's Tax Ref.No / UEN 199804415D	Employee's Tax Ref. No : *NRIC / FIN(Foreign Identification No.) /Passport S8134513I	Full Name of Employee as per NRIC/FIN/Passport Abdul Rahman Bin Ali (MOSQ Contribution)	Date of Birth Sex 01/09/1981 Male	Residential Address BLK 79A TOA PAYOH #08-10	Designation Name of Bank to which salary is credited HR EXECUTIVE CASH	Postal Code (200079)		If employment commenced and/or ceased during the year, state : (See Explanatory Notes 5)	Date of Commencement Date of Cessation
Employer's Tax Ref.No / UEN 199804415D	Employee's Tax Ref. No : *NRIC / FIN(Foreign Identification No.) /Passport S8134513I										
Full Name of Employee as per NRIC/FIN/Passport Abdul Rahman Bin Ali (MOSQ Contribution)	Date of Birth Sex 01/09/1981 Male										
Residential Address BLK 79A TOA PAYOH #08-10	Designation Name of Bank to which salary is credited HR EXECUTIVE CASH										
Postal Code (200079)											
If employment commenced and/or ceased during the year, state : (See Explanatory Notes 5)	Date of Commencement Date of Cessation										

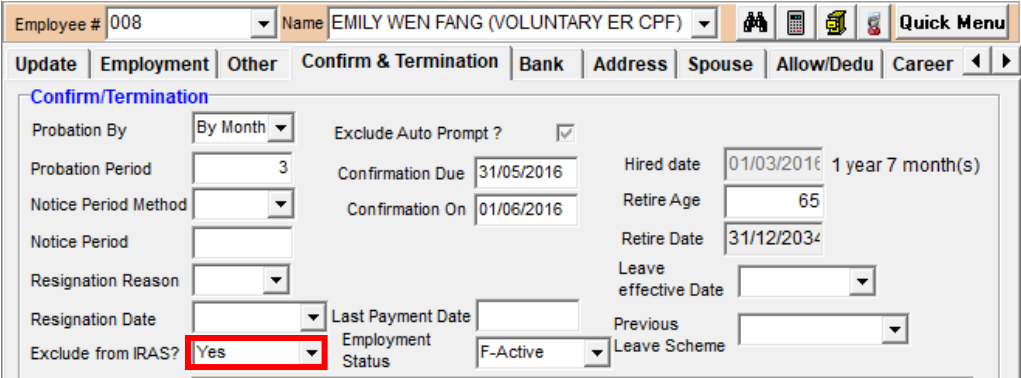
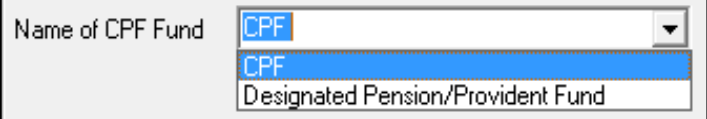
Do not round the Community Fund/Donations?	<input type="checkbox"/>
Do not round down to the nearest dollar in the IR8A Report? (Except Value of Item D)	<input type="checkbox"/>

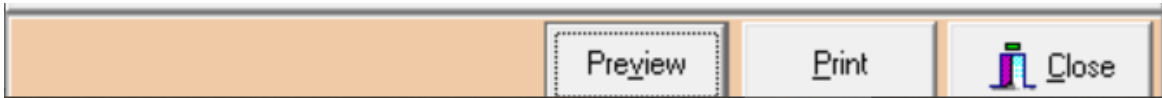
Item	Explanation
<p>Do not round the Community Fund/Donations?</p>	<p>The IR8A form does not allow you to input cents under: Income (items a to e) Deduction (Employee's compulsory contribution to CPF, Donations, Contributions for Mosque Building Fund and Life Insurance premiums)</p> <p>For income fields, 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).</p>
<p>Do not round to the nearest dollar in the IR8A Report? (Except Value of D)</p>	<p>Display original figure of the community funds.</p> <div style="text-align: center;">  <p>IMPORTANT NOTE!!!</p> </div> <p>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.</p>

Staff excluded from IR8A Submission Run

Batch Indicator?

Name of CPF Fund

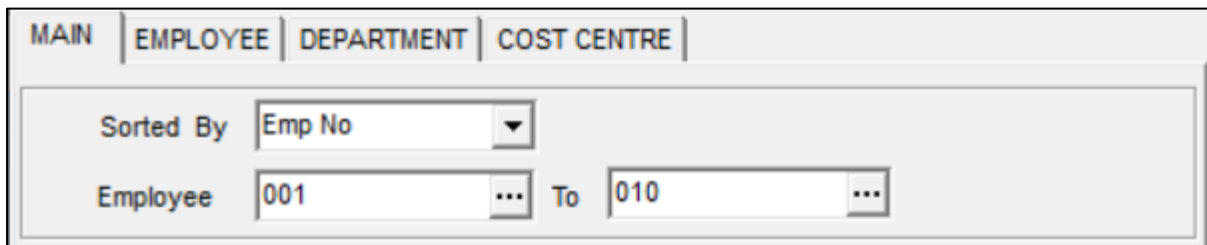
Item	Explanation
<p>Staff excluded from IR8A Submission Run</p>	<p>✓ to exclude Staff with Yes indicator under Exclude from IRAS. IR8A form will not be generated.</p> 
<p>Batch Indicator</p>	<p>Allows user to show Original figures, Amendment figures (if any), Revision or the Final figures which is the combination of both the original and amendment.</p>
<p>Name of CPF Fund</p>	<p>This enables user to choose the name of the Employee’s compulsory contribution fund. It is either “CPF” or “Designated Pension/Provident Fund”.</p>  <p>The screenshot shows a sample of how it will appear in the IR8A form.</p>



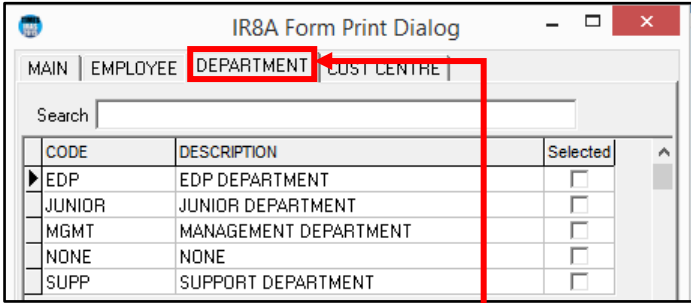
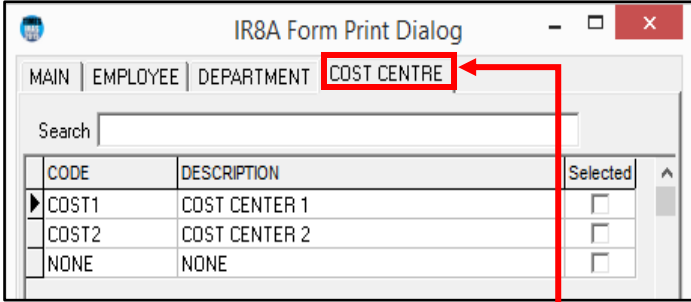
Item	Explanation
Preview	Click the “ Preview ” button to preview the IR8A report.
Print	Click on “ Print ” button to directly send IR8A forms for printing to the printer.
Close	This option exits the current screen and returns to the main screen.



Additional Filter Information:



Item	Explanation
Sorted By	<p>Allow user to sort IR8A forms by the following options:</p> <ul style="list-style-type: none"> Emp No Employee Name Department Category Nric No Income Tax Ref No Cost Centre Section
Employee	<p>To filter a range of employee by the employee number.</p> <p>Employee <input type="text" value="001"/> ... To <input type="text" value="011"/> ...</p>
Tabs	<p>MAIN | EMPLOYEE | DEPARTMENT | COST CENTRE</p> <p>“Employee”</p> <p>BY EMPLOYEE NUMBER</p>

Item	Explanation
	<p>“Department”</p>  <p>BY DEPARTMENT</p> <p>“Cost Centre”</p>  <p>BY COST CENTRE</p>

Upon previewing 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.

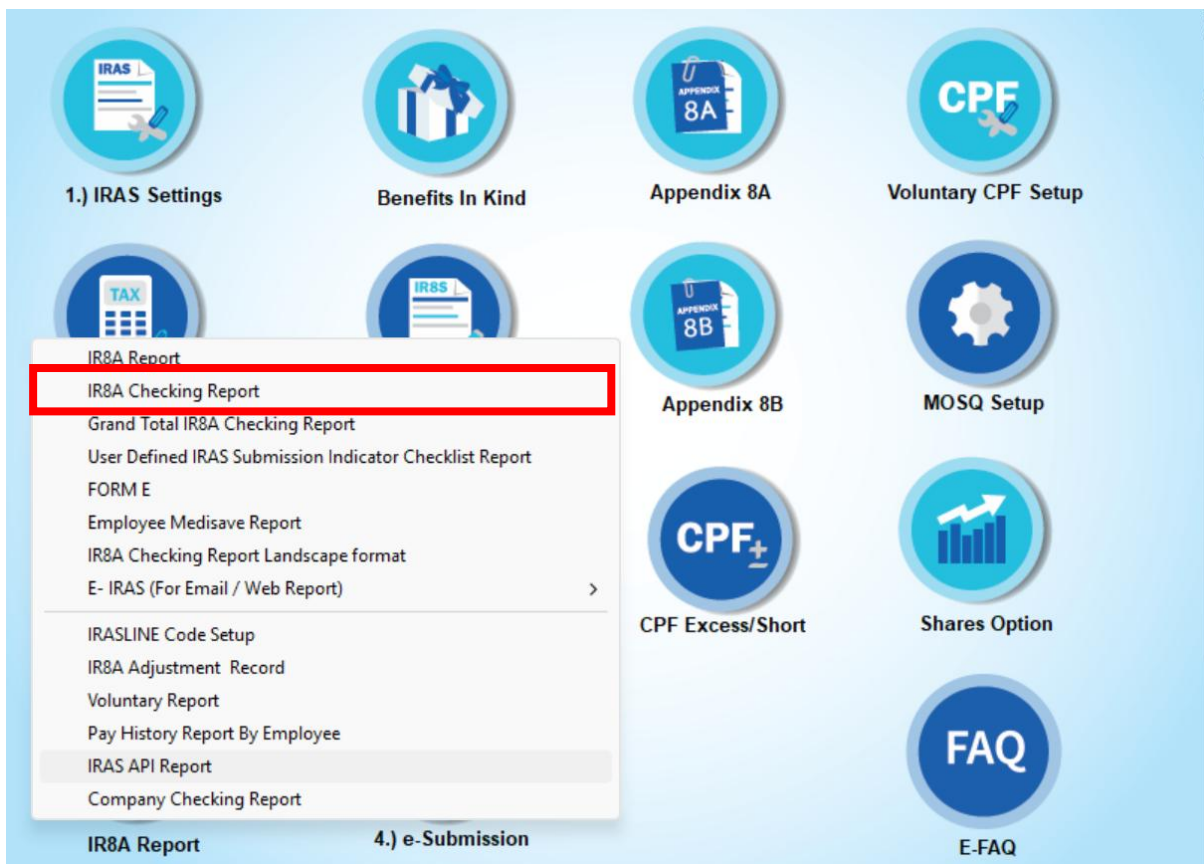
Negative amount Checking Report				Page 1
Employee#	Name	Description	Amount	
ABC020	Bebe Rex	ENTERTAINMENT	-399.00	
ABC777	Ang Mikoi	LEAVE ALLOWANCE	-799.00	
ABC777	Ang Mikoi	SHIFT ALLOWANCE	-499.00	

2.9.2 IR8A Checking Report

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

Generating Steps:

1. Click on the “**IR8A Report**” icon. Select “**IR8A Checking Report**”.



2. IR8A Checking Report Print Dialog box will appear:

Total IR8A [original ^{xxx}] Employee Count	0
Total IR8A [Adjustment Record as original ^{xxx}] Employee Count	0
Total IR8A (amendment) Employee Count	0
Total IR21 Employee Count	0

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

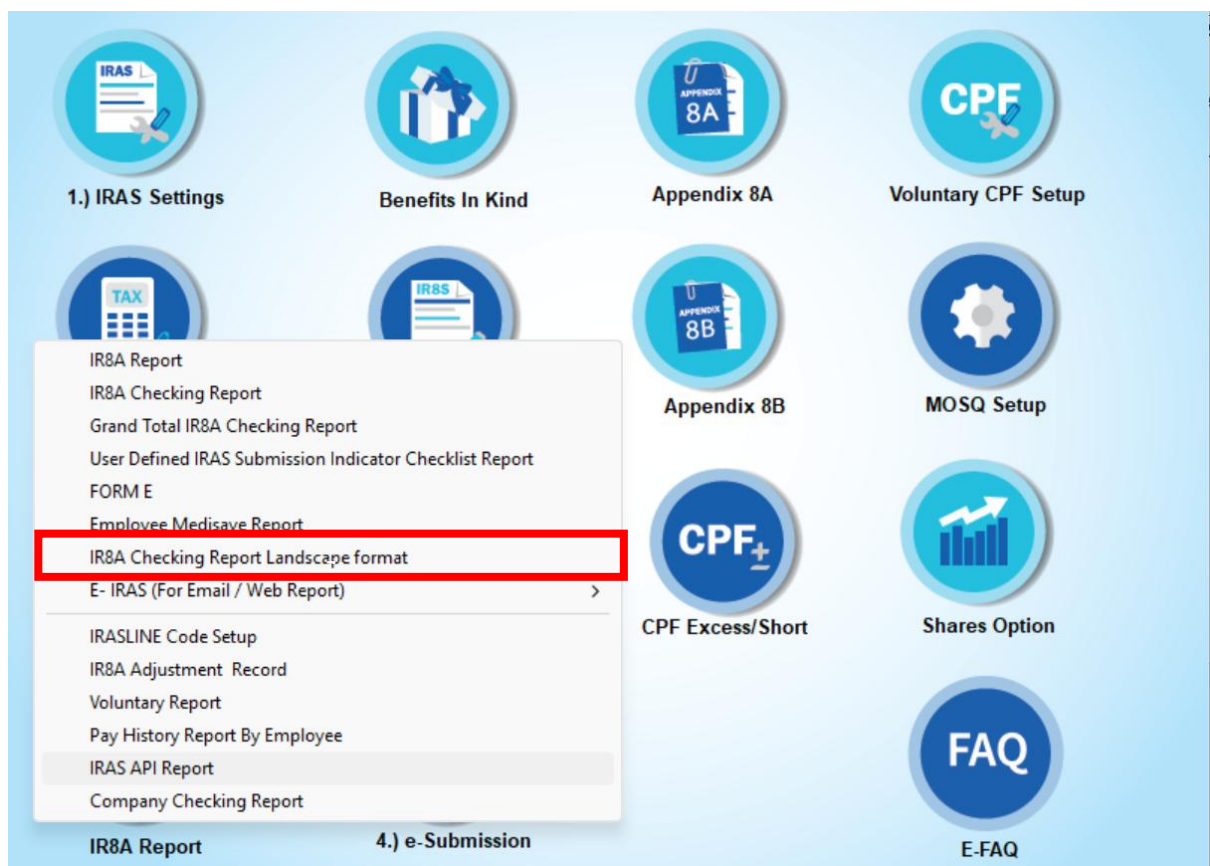
GRAND TOTAL FOR ROC ENTITY 1		20/11/2025 2:52:30 PM
Gross Salary, Fees, Leave pay etc.	:	30,000.00
Bonus (non-contractual bonus paid in 2025 and/or contractual bonus)	:	0.00
Previous Year's Bonus declared on	:	0.00
Previous Year's Employee's CPF Contribution	:	0.00
Director's Fees	:	120,000.00
OTHERS :		
Gross Commision	:	5,050.00
Pension	:	0.00
Allowances :-		
Others	:	4,600.00
Lump sum payment Gratuity / Notice Pay / Ex-gratia payment	:	32,165.00
2. Compensation for loss of office \$	5,000.00	
Employer Contribution.Outside Singapore	:	5,000.00
Voluntary / Excess Employer CPF	:	1,000.00
Gains and Profits from share amount	:	102.10
Value of Benefits - in - kind	:	19,719.00
Retirement benefits	:	5,000.00
Round down value per employee for Grand total (Items d1 to d9)	:	-\$0.10
GRAND TOTAL OF OTHERS	:	72,636.00
DEDUCTIONS :-		
ACTUAL EMPLOYEE CPF	:	17,000.00
Voluntary Employee CPF	:	0.00
EMPLOYEE'S COMPULSORY Contribution to CPF	:	17,000.00
Employee Contribution to Overseas posting	:	0.00
MOSQ / COMM CHEST / SINDA / CDAC / ECF	:	20.00
Life insurance premiums deducted through salaries	:	10.00

2.9.3 IR8A Checking Report Landscape Format

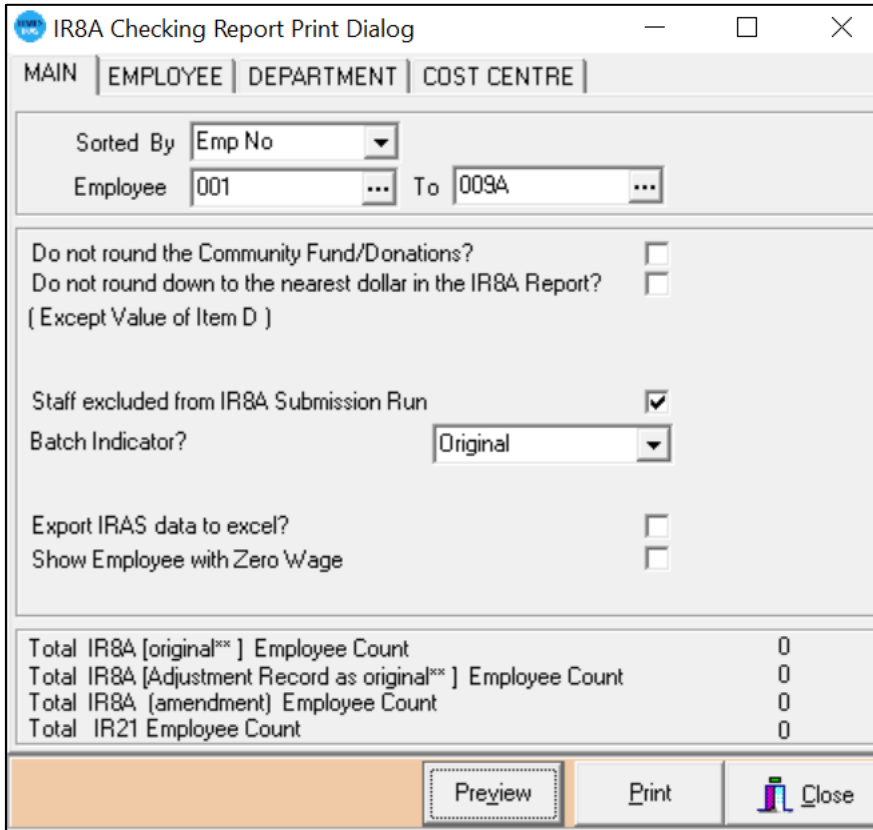
The IR8A Checking Report allows user to perform checking in one-page view.


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
<p>Export IRAS data to excel?</p>	<p>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.</p> <div data-bbox="512 1384 1453 1525" style="border: 1px solid gray; padding: 5px;"> <p>Export IRAS data to excel? <input checked="" type="checkbox"/></p> <p>Show Employee with Zero Wage <input type="checkbox"/></p> <p>File Location <input type="text" value="C:\TEMP\IRAS.xls"/> </p> </div>

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

EMPLOYEE REMUNERATION REPORT														
													Page 1 of 1	
Line	EmpNo	Name#	GrossWage	Bonus	Commission	Director Fees	Allowances	Gratuity compensation and others	Value in Kind	CPF Variance	Gain/Loss	Item D1 to D9 Total	Employee CPF	FUND MOSQ
1	EMPA	Employee A	30000.00	0.00	5050.00	120000.00	4600.00	32165.00	19719.00	1000.00	102.10	72636.00	17000.00	10.00 10.00
			30000.00	0.00	5050.00	120000.00	4600.00	32165.00	19719.00	1000.00	102.10	72636.00	17000.00	10.00 10.00
			30000.00	0.00	5050.00	120000.00	4600.00	32165.00	19719.00	1000.00	102.10	72636.00	17000.00	10.00 10.00

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

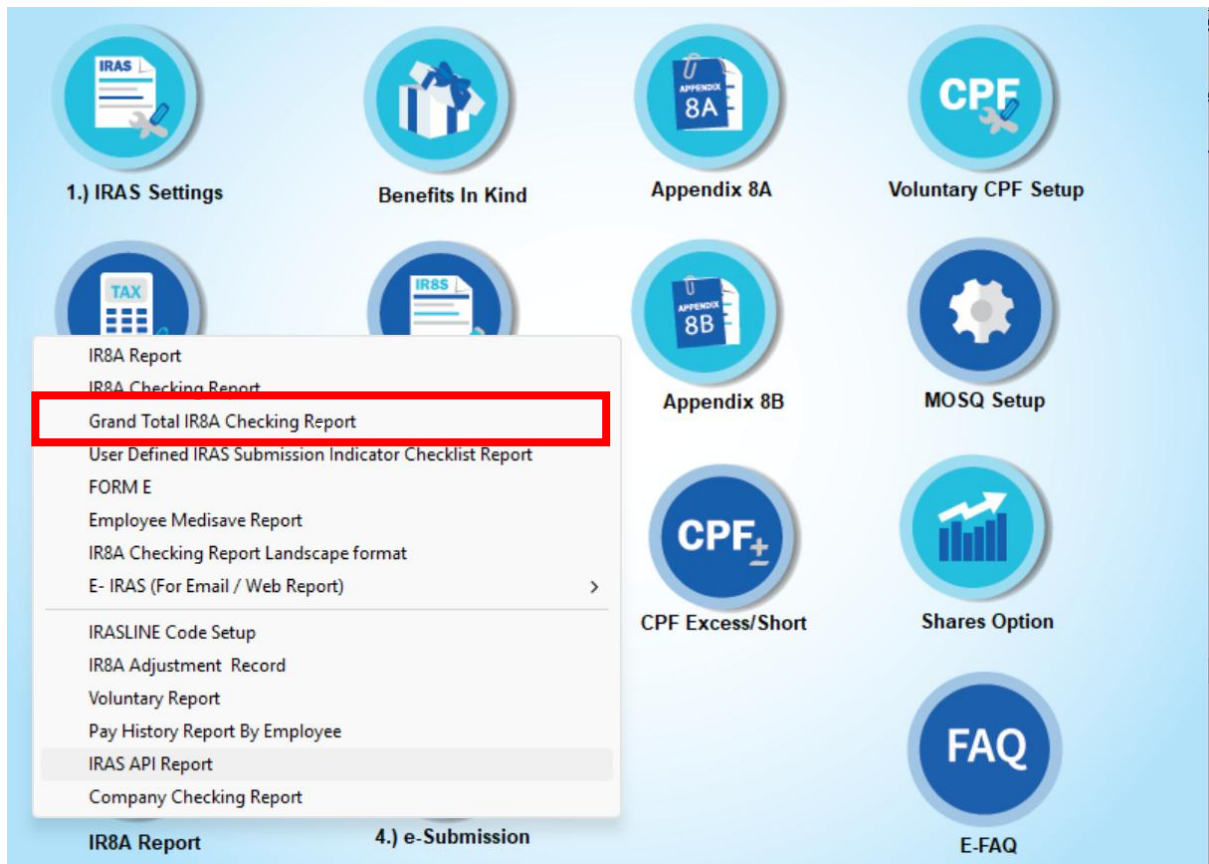
A	B	C	D	E	F	G	H	I	J	K
1	EMP_NO	EMP_NAME	COMPANY_CODE	NEW_IC	INCOME_TAX_AC_NC	APPROVE_DATE	EMP_PASS_AC_NO	FUND_AC_NO	PASSP	
2	OC001	Abdul Rahman Bin Ali (MOSQ Contribution)	NONE	S8134513I	S8134513I			S8134513.9		
3	OC003	Christy Chong (PR1 Paid PR_ER)	NONE	S6904035G	S6904035G	01/03/2015		S6904035.7		
4	OC009	Hong Yi Ping (CPF Excess)	NONE	S7023456D	S7023456D			S7023456.4		
5	OC006	Jennifer Lim (CPF SHORTFALL)	NONE	S8365627A	S8365627A			S8365627.1		
6	OC002	John Andrew Smith (10K Income)	NONE	F1449991K	F1449991K					
7	OC010	May Van Cleef (STAFF SHOWING MVC)	NONE	S8504453B	S8504453B	01/01/2013		S8504453.2		
8	OC004	Ong Lee Mooi (PR1 Paid CLASS1)	NONE	S8003019C	S8003019C	03/01/2012		S8003019.3		

2.9.4 Grand Total IR8A Checking Report

This report summarizes the company’s income tax report by sub-totalling the income tax items to its respective lines.

Generating Steps:

1. 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.

Total IR8A [original**] Employee Count	7
Total IR8A [Adjustment Record as original**] Employee Count	0
Total IR8A (amendment) Employee Count	0
Total IR21 Employee Count	1

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

GRAND TOTAL FOR TIMES SOFTWARE (S) PTE LTD	
Gross Salary, Fees, Leave pay etc.	510,800.00
Bonus (non-contractual bonus paid in 2024 and/or contractual bonus)	162,200.00
Previous Year's Bonus declared on	0.00
Previous Year's Employee's CPF Contribution	0.00
Director's Fees	0.00
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	1,292.00
DEDUCTIONS :-	
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
Life insurance premiums deducted through salaries	0.00

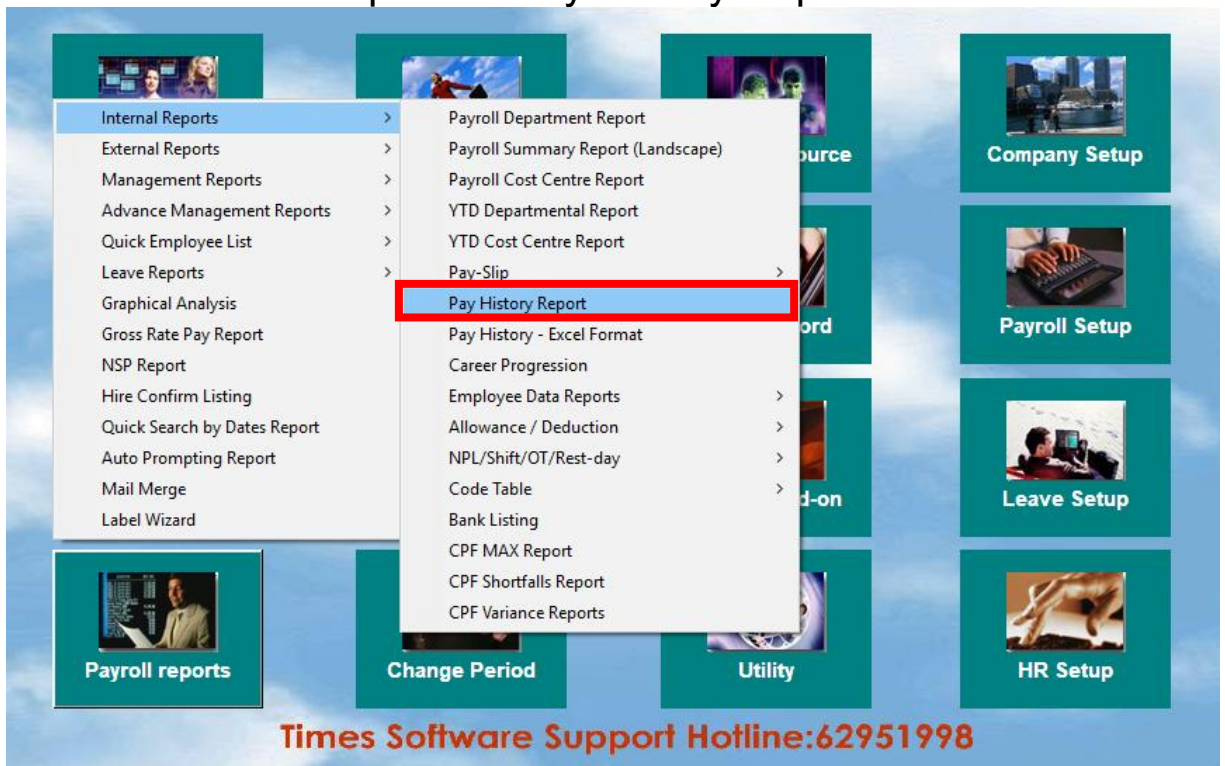


FREQUENTLY ASK QUESTION

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.

Print Dialog for Employee Pay History Report

From Period: [01] To: [12]

Select Pay Cycle

- Mid Month
- End Month
- Special Period
- Bonus Period
- Full Month
- Mid And End
- Week1
- Week2
- Week3
- Week4
- Week5

Included Special
Included Bonus

Print By

- By Employee
- By Department
- By Cost Centre
- By Whole Company

Employee: [001] [010]
Department: [EDP] [SUPP]
Cost Centre: [COST1] [NONE]

New page for second half?

Exclude Leave info?
Exclude from IRAS?

Print Format: [Landscape Format]

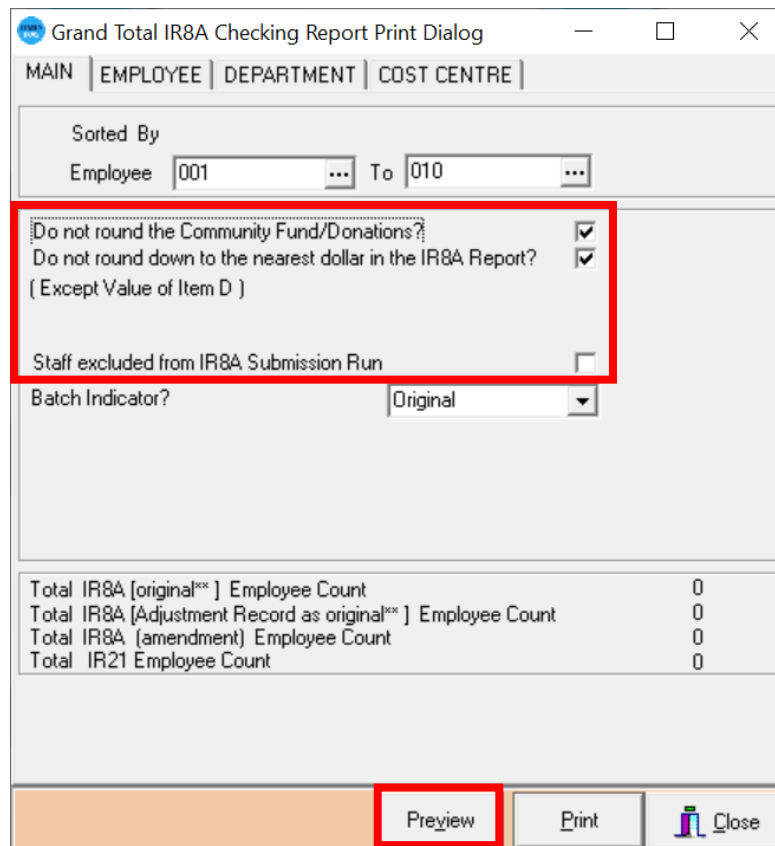
Report Close

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

CPF TAX	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Basic Salary O 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 DEVT 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 O 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
MVCS	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
BASCNVCS	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:

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

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

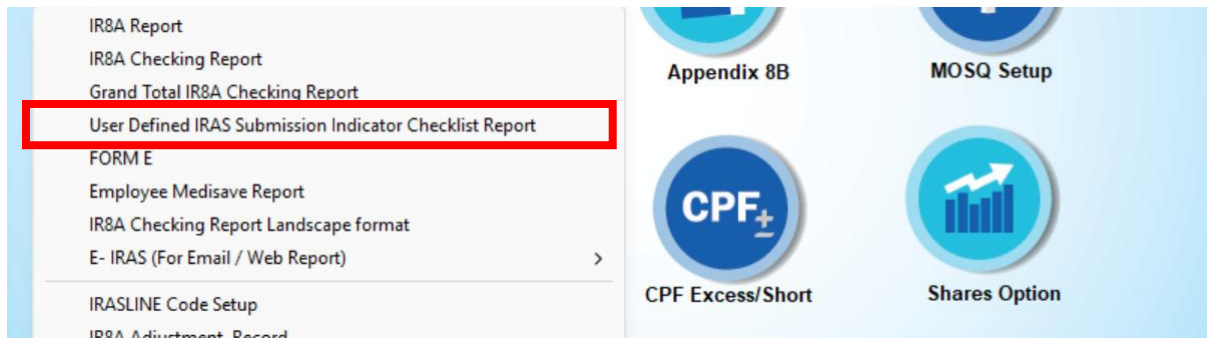
Add up item from the pay history:

508,400 +2400 = \$510,800

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

2.9.5 User Defined IRAS Submission Indicator Checklist Report

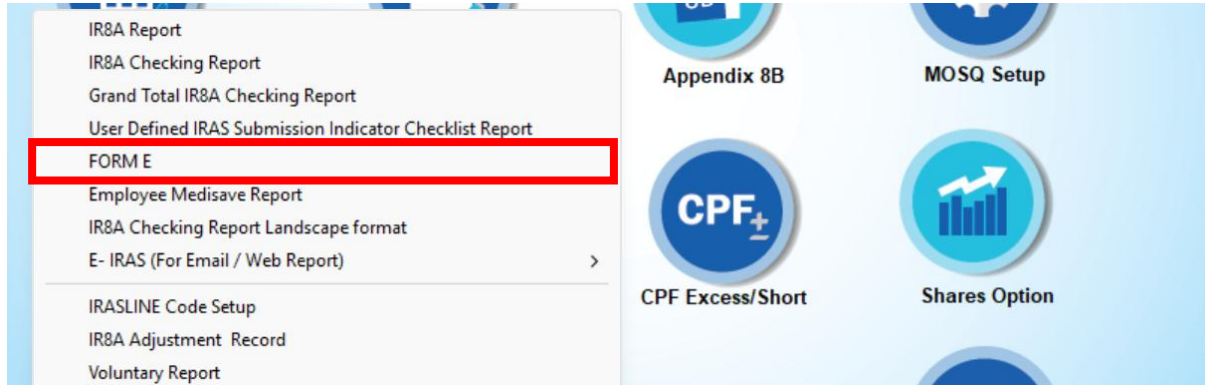
This section allows users to generate a report based on App8A and App8B buttons on Update Employee > Confirm and Termination Tab.



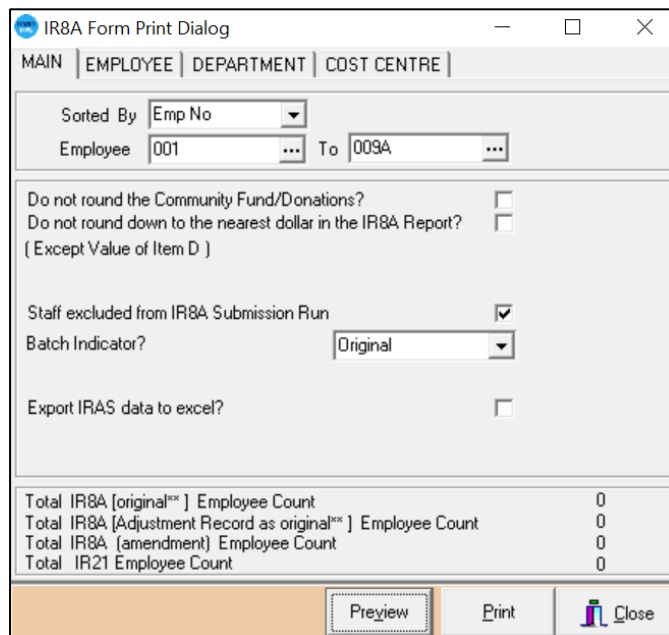
Sample of the User Defined IRAS Submission Indicator Checklist Report:

2.9.6 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.

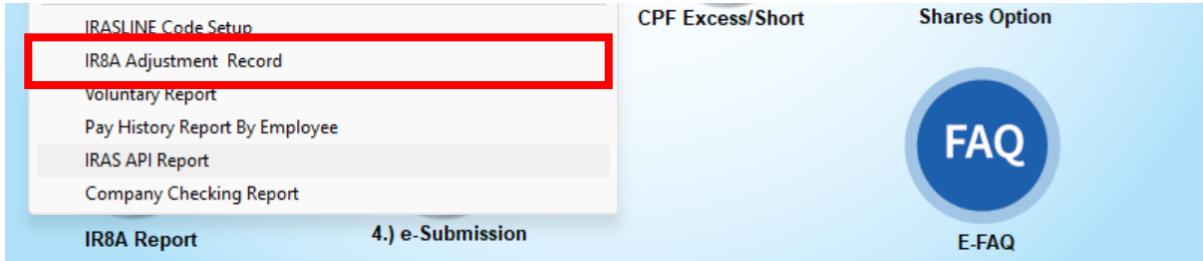


Sample of the FORM E:

TIMES SOFTWARE (S) PTE LTD		RETURN OF EMPLOYEE REMUNERATION				FORM E				Page 1 of 1
SEQNO	INCOME TAX REF	NRIC/PASSPORT	FULL NAME	SEX	TOTAL REMUNERATION	EMPLOYEE CPF	DATE COMMENCE	DATE CESSATION	EMP NO	
SINGAPOREAN 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	S8904035G		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				

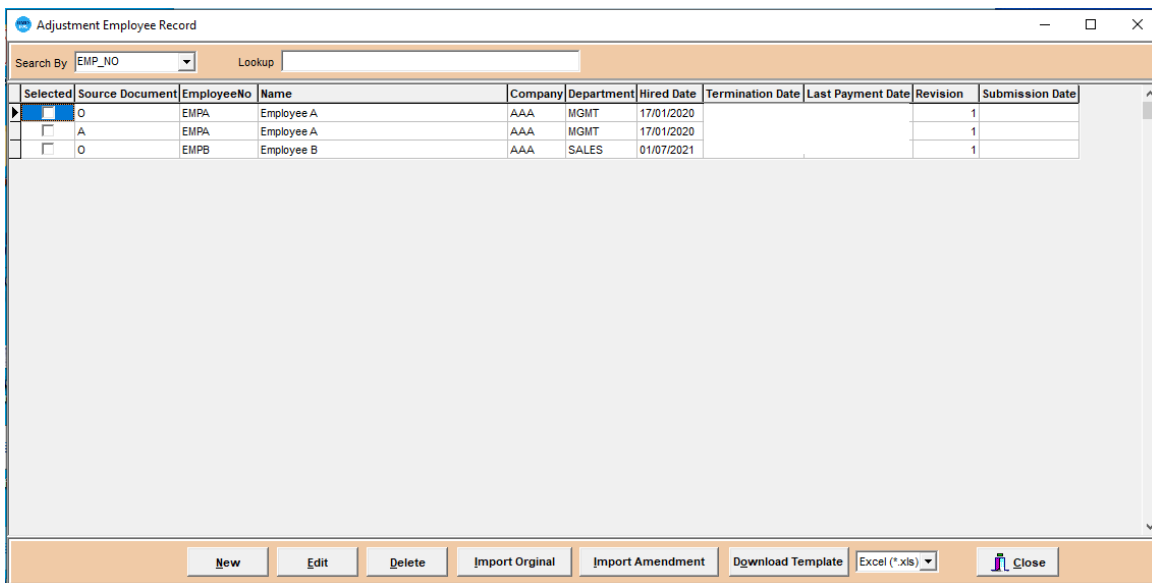
2.9.7 IR8A Adjustment

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



Amendment Procedure for Original Record:


1. Click on “IR8A Report” icon and select “IR8A Adjustment” option.
2. Adjustment Employee Record window will be prompted. A blank screen would mean 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.

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

6. Select **Original** 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.

Re-Submission methods:

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

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

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

Perform **Amendment submission** for affected employee.

Procedure for Amendment Submission:

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

The screenshot shows the 'IR8A Record' window. The 'Employee Code' is 'EMPB' and the 'Employee Name' is 'Employee B'. The 'IRAS Year' is set to 'Current Year'. The 'Batch Indicator' dropdown is highlighted with a red box and shows 'Amendment' selected. The 'Company Code' is 'AAA'. There are two buttons: '1 - Add Record' and '2 - Populate IR8A'. A red note below the form reads: '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'.

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

This screenshot is identical to the previous one, but the 'Company Code' dropdown menu is highlighted with a black box, showing 'AAA' as the selected value.

2. Fill in adjustment details accordingly.

Example 1:

Actual Salary = \$28,000

Original Submission = \$24,000

Amended record should show as “\$4,000”

The screenshot shows the 'IR8A Record' window. At the top, 'Employee Code' is 'EMPB' and 'Employee Name' is 'Employee B'. Below this, 'IRAS Year' is 'Current Year', 'Batch Indicator' is 'Amendment', and 'Company Code' is 'AAA'. There are two buttons: '1 - Add Record' and '2 - Populate IR8A'. A red note states: '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'. Under the 'INCOME/DEDUCTION' section, 'a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay' is entered with a value of '\$4,000.00'.

Example 2:

Actual Bonus = \$3,000

Original Submission = \$5,000

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

The screenshot shows the 'IR8A Record' window with the same header information as Example 1. The 'INCOME/DEDUCTION' section shows 'b) Bonus (non-contractual & contractual)' with a value of '(\$2,000.00)'. The rest of the form, including the red note and buttons, is identical to the previous screenshot.

Scenario 2: Submitted wrong NRIC/FIN number

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

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

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

For wrong submission of an invalid FIN number, IRAS will cancel the record at their end. User will require to use the **Cancellation of IRAS API Submission** (refer to Chapter 2.17) and submit **original record** for the employee with the corrected FIN number.

Procedures for Revision Submission:

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

1. Select **Revision** under **“Batch Indicator”** then click on **“1- Add Record”** button to create new record.

The screenshot shows the 'IR8A Record' window. The 'Employee Code' is '001' and the 'Employee Name' is 'Abdul Rahman Bin Ali (MOSQ Contribution)'. The 'IRAS Year' is set to 'Current Year' and the 'Batch Indicator' dropdown is set to 'Revision'. The '1 - Add Record' button is highlighted with a red box. Below the form, there is an 'Important Note' in red text: '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'. A '2 - Populate IR8A' button is also visible.

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

This screenshot is identical to the previous one, but the '2 - Populate IR8A' button is now highlighted with a red box.

3. Click on the **“Save”** button to save the changes.

The screenshot shows the bottom of the form with three buttons: 'Save', 'Cancel', and 'Close'. The 'Save' button is highlighted with a red box.

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

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

Example

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

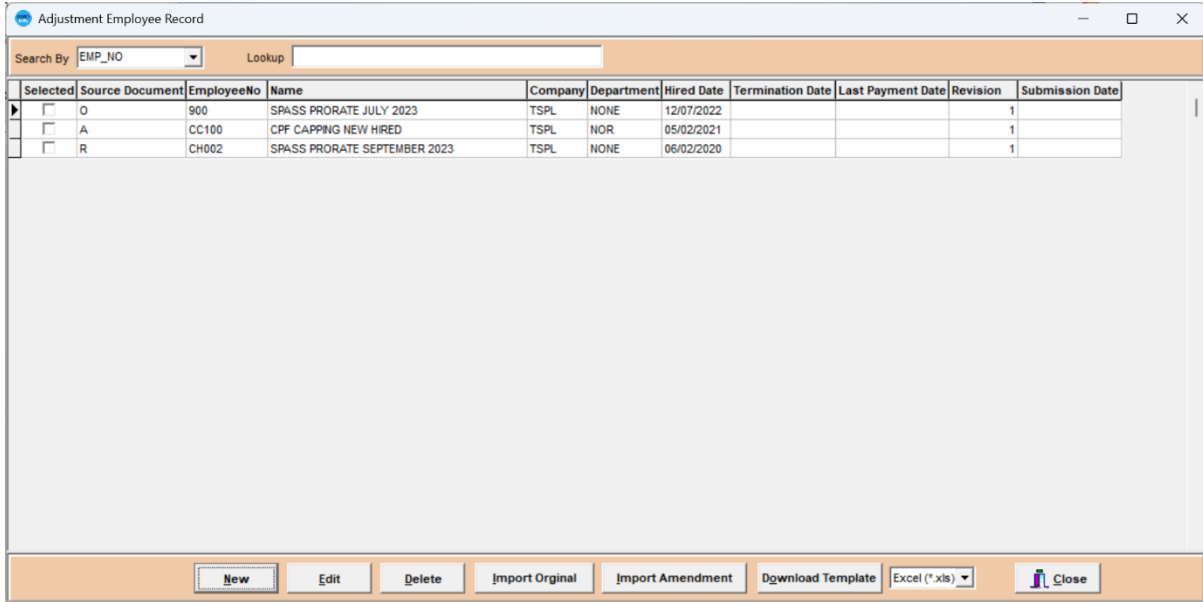
	Amounts submitted in 1st submission (A)	Amounts submitted in 2nd submission (B)	Amounts submitted in 3rd submission (C)	Total of all 3 submissions (A) + (B) + (C) = (D)	Actual income (E)
Salary	\$12,000	-\$5,000	\$2,000	\$9,000	\$12,000
Bonus	0	\$2,000	\$1,000	\$3,000	\$2,000

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

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

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
<p>Source Document</p>	<p>‘A’ indicates that employee has an Amendment Record.</p> <p>‘O’ indicates that employee has an Original Record.</p> <p>‘R’ indicates that employee has a Revision Record.</p>
<p>Tabs</p>	<div data-bbox="395 1420 1522 1473" style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> </div> <p>New: To create an amendment record for affected employee.</p> <p>Edit: To make changes to existing records created.</p> <p>Delete: To remove existing records created.</p> <p>Import Original: To import original record in batch using excel template provided.</p> <p>Import Amendment: To import amendment record in batch using excel template provided.</p> <p>Download Template: Allow user to download excel template file to perform Import function.</p> <p>Close: To exit from Adjustment Employee Record and return to the main screen.</p>



FREQUENTLY ASK QUESTION

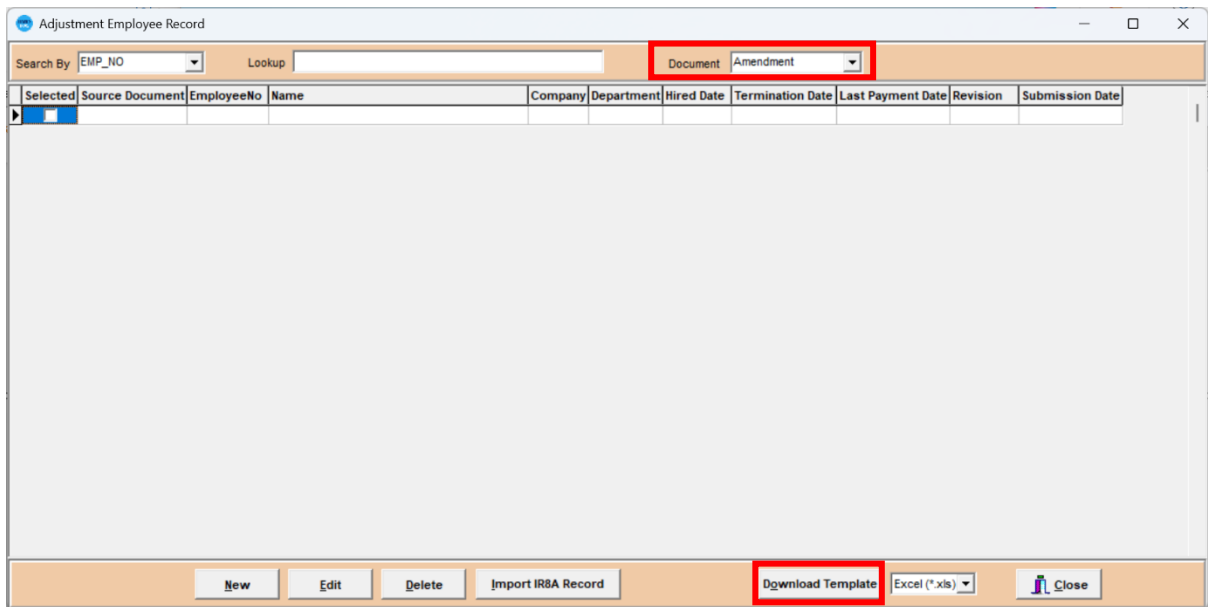
Q: Can we perform mass upload for adjustment?

A: Yes.

Download Template Function

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

1. 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)

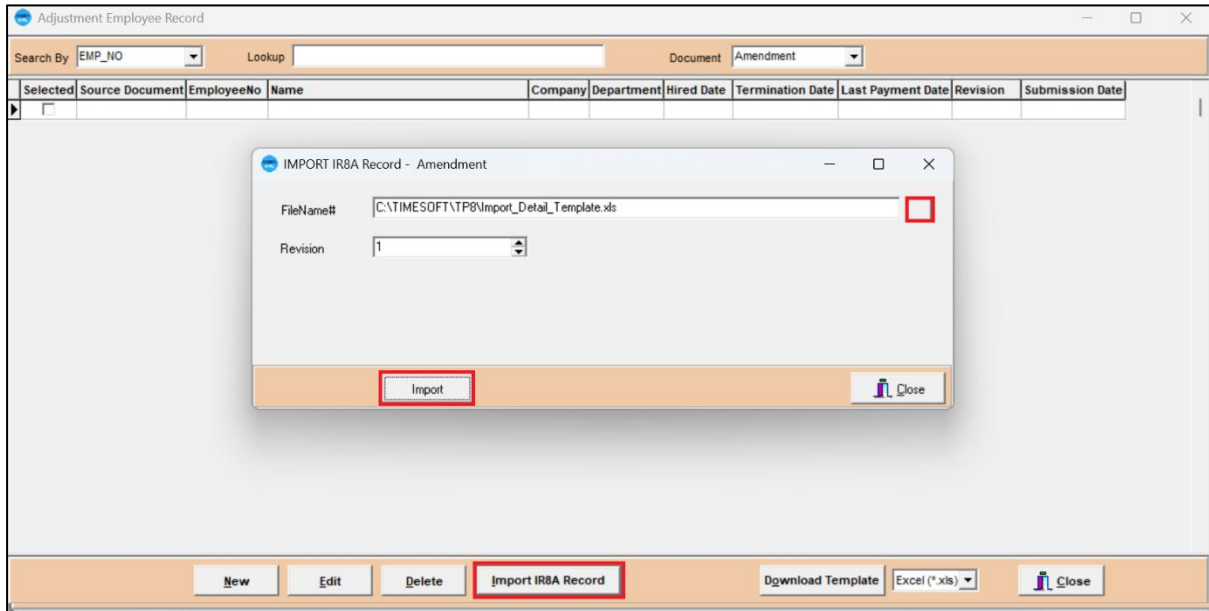


This is a sample of Import IR8A Adjustment Import Template.

**** Please note to indicate records from Row 4 onwards, Definitions of the columns are indicated under Row 2.**

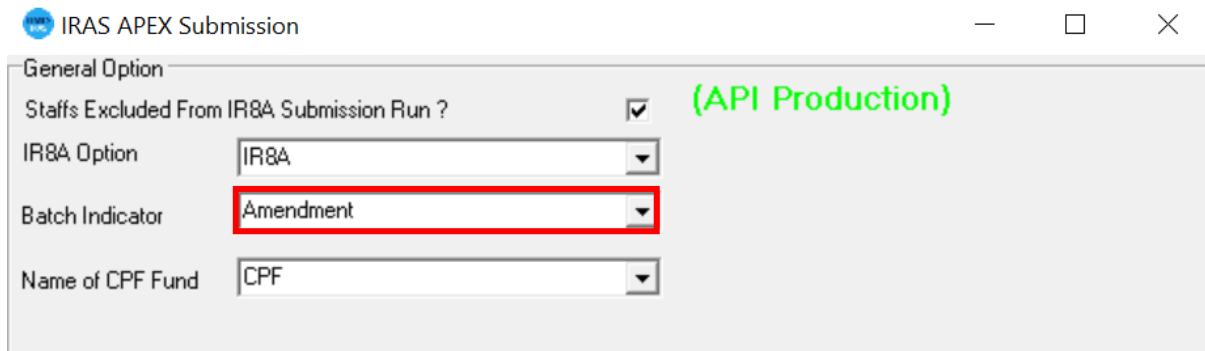
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	EMPCODE	GROSSWAGE	BONUS	DIRECTORFEE	TRANSAMT	ENTERAMT	OTHERAMT	COMMISSIONAMT	PENSIONAMT	GRATUITY1	GRATUITY2	GRATUITY3	GRATUITY4	GRATUITY5	VARIA
2	Employee co	Gross Salary,	IBonus (no	Director Fees	Allowance -	Ent	Allowance -	Gross Commission	Pension	Gratuity	Compensati	Notice Pay	Ex Gratia Pa	Others (plea	Excess
3	Your record to import should start from below:														
4															

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



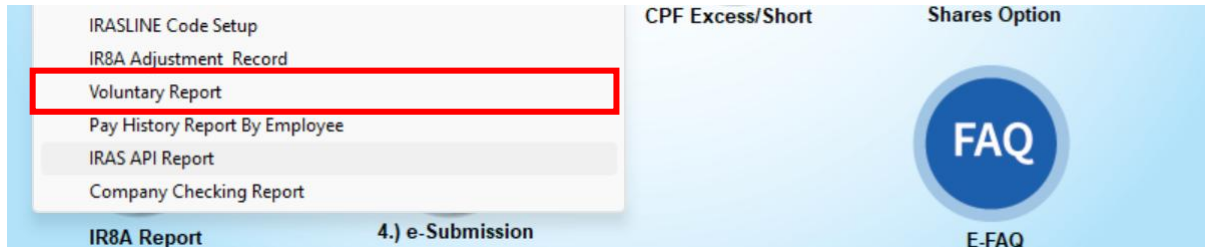
IMPORTANT NOTE!!!

Remember to change the **“Batch Indicator”** to **Amendment** during IRAS submission as shown below.

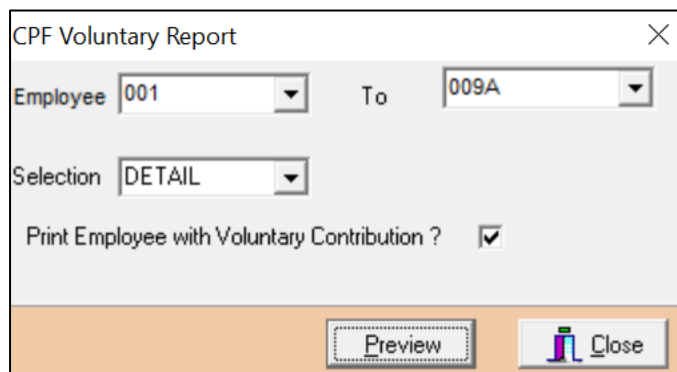


2.9.8 Voluntary Report

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

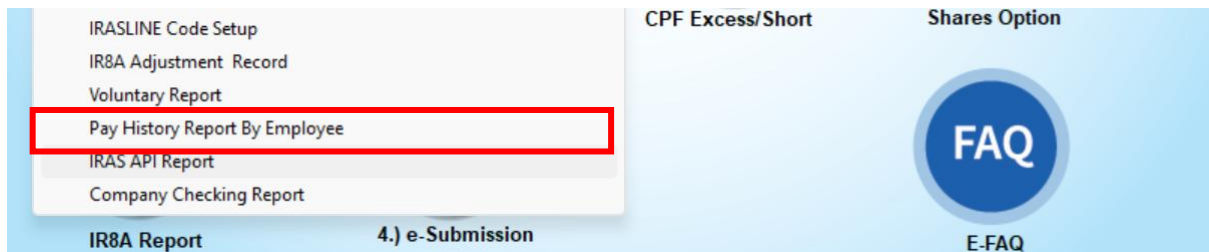
TIMES SOFTWARE (S) PTE LTD											
YTD CPF VOLUNTARY REPORT AS AT PERIOD 12											
Query : ALL											
Period	Vol Ee %	Vol Er %	Ord Wages	Add Wages	Act Aw Paid	CPF'ee	CPF 'er	Vol CPF'ee\$	Emp'er\$	Vol Total\$	
008	Emily Wen Fang (Voluntary ER CPF)					Fund/Levy : CLASS1		Actual Fund/Levy : CLASS1			
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	

2.9.9 Pay History Report By Employee

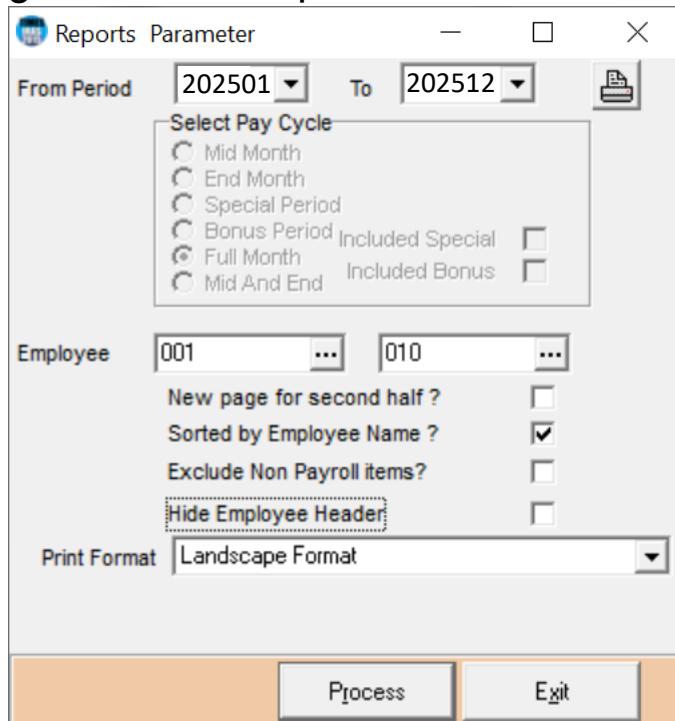
Pay History Report is used to check against IR8A form. That includes Taxable Income, Additional Wage Capping and Employees' CPF contribution.

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 2026 BONUSP.

TIMES SOFTWARE (S) PTE LTD

PAY HISTORY BY EMPLOYEE FROM PERIOD 202501 To 202512

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

Department : JUNIOR (JUNIOR DEPARTMENT)

Occupation : HR EXECUTIVE

DOB: 01/09/1981

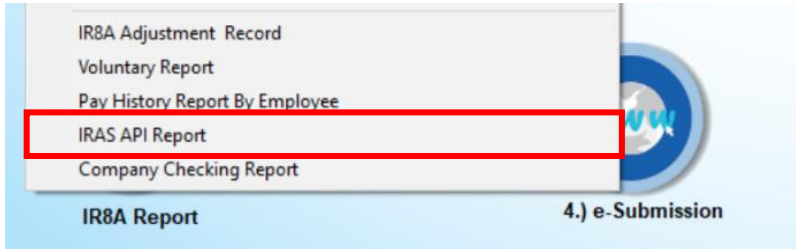
Fund Class : CLASS1

Date of Cessation :

	CPFTAX	Jan	Feb	Mar	April	May	June	July	August	Sept	Oct	Nov	Dec	Total
Basic Salary	O 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 BLDG FN	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 202601		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

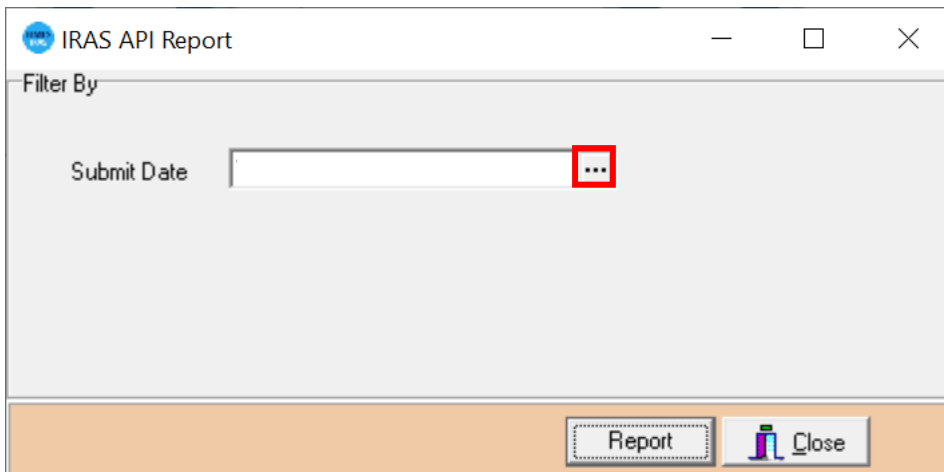
2.9.10 IRAS API Report

This section allows users to check the submission details.



Click on  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

SUBMITTED EMPLOYEE(S) LIST FROM API

Query : ALL

Page 1 of 1

28/11/2025 2:30:35 PM

Userid : MASTER

EMP NO	EMP NAME	DEPT	HIRED DATE	RESIGNED DATE	IR8A	A8A	A8B
EMPA	Employee A	MGMT	14/02/2025	28/05/2025	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

2.10 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. -AIS-API 2.0
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 MOM to pre-fill the details in 'Submit Employment Income Records' at myTax Portal. You may receive an email to register for this service, please ignore that email.



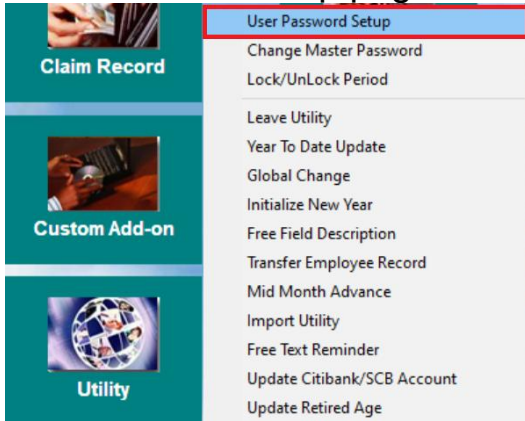
What is IRAS Auto-Inclusion Scheme (AIS)?

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.

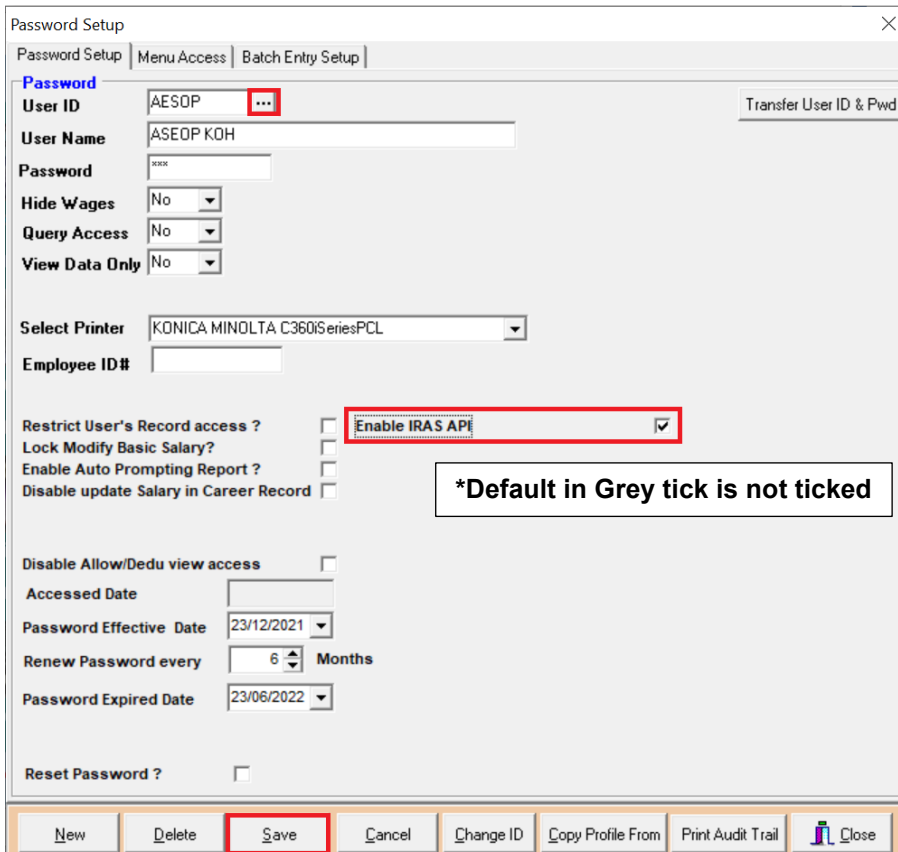
Grant IRAS API Access

This section allows users to grant IRAS API 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 2026 onwards.**

Prerequisite Requirement

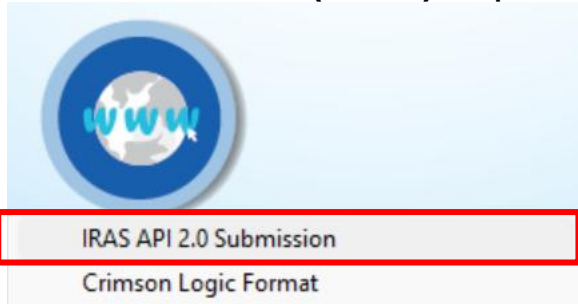
Prerequisite Requirement

Database	<ul style="list-style-type: none"> Client environment database db driver must be version 10 or above Data dictionary
Windows environment:	<p>The API endpoint has to be triggered from a Server-to-Server connection. Transport Layer Security (TLS) and IP Whitelisting will be used to secure end-to-end communications between the server invoking the API and APEX.</p> <p>Your server, software or application must be able to:</p> <ol style="list-style-type: none"> Support the following protocols: HTTP/2, TLS 1.2/1.3, and Trigger HTTP/GET and HTTP/POST requests. <p>Do take note of the supported TLS cipher suite as listed:</p> <ul style="list-style-type: none"> ECDHE-RSA-AES256-GCM-SHA384 ECDHE-RSA-AES128-GCM-SHA256

2.10.1 IRAS API 2.0 Submission (New)

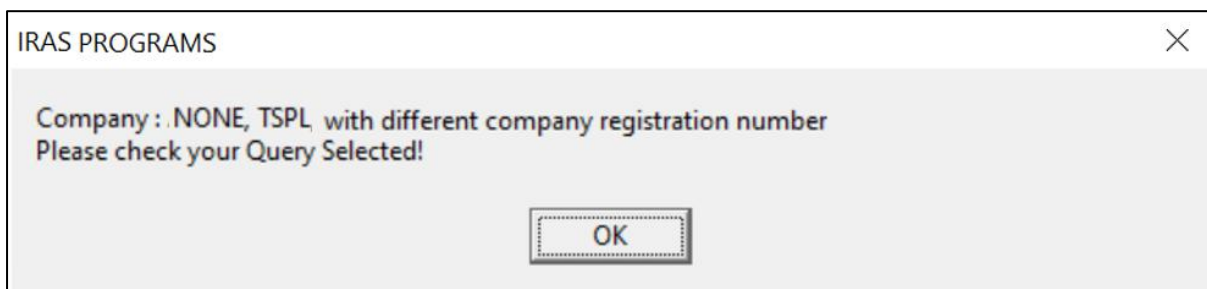
IRAS API 2.0 Submission Procedures:

1. Click on “e-Submission” icon. Select “**IRAS API 2.0 Submission (NEW)**” option.



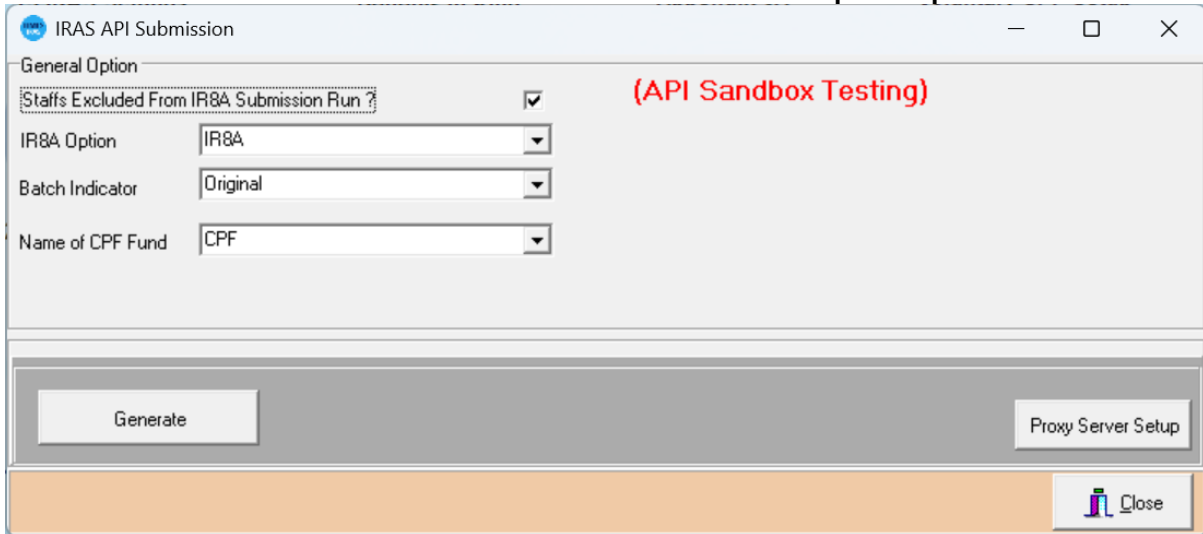
IMPORTANT NOTE!!!

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.

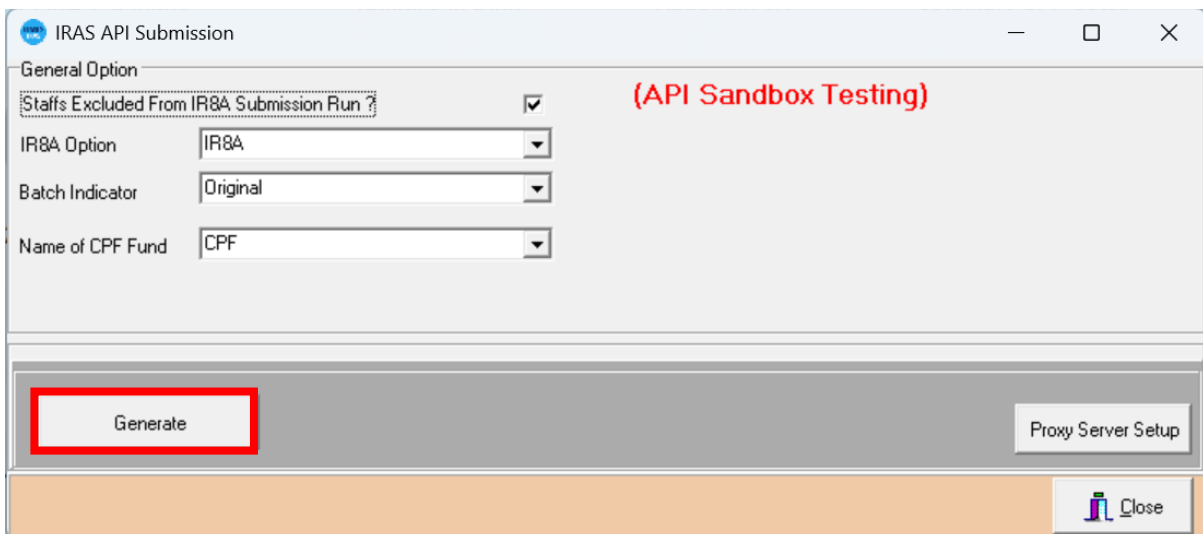
2. The IRAS API Submission screen will be prompted.



Item	Explanation
Staff Excluded from IR8A submission	Tick to exclude employees that has been set to Exclude from IRAS submission
IR8A Option	IR8A - Submission for 2025 Income IR8A – Supplementary - Submission for 2024 Income
Batch Indicator	Original – First submission Amendment – Subsequent submission Revision – Subsequent submission
CPF Fund	Default - CPF

Step 1- Generate

Click on “**Generate**”, system will generate.

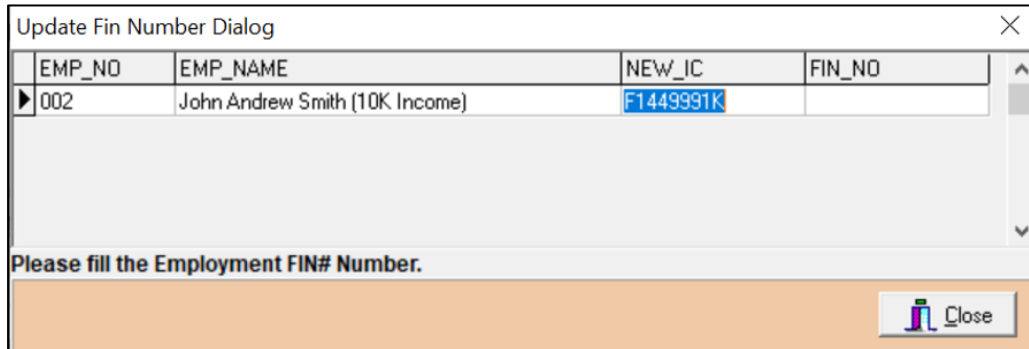


Users will be prompted to setup code if there are any compulsory IRAS submission which is missing in the system. Users will not be able to proceed if the fields are empty.

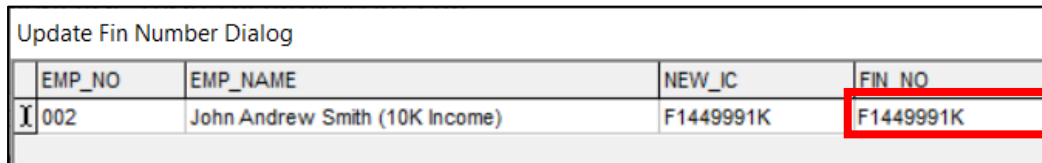
a) Fin Number

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.

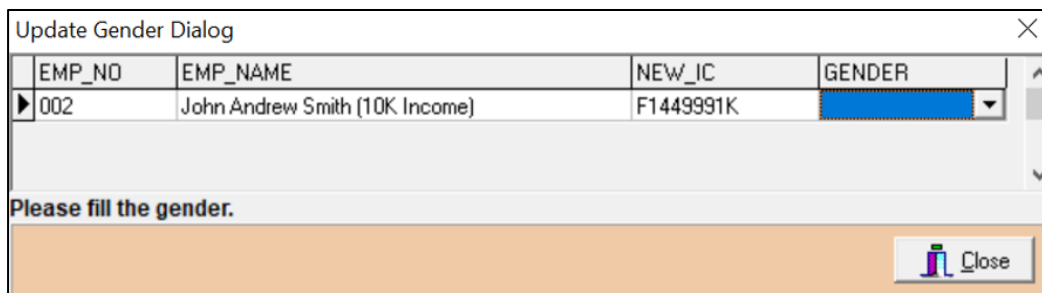


Copy the FIN Number from NEW_IC field to FIN_NO field. Click on “Close” to proceed.

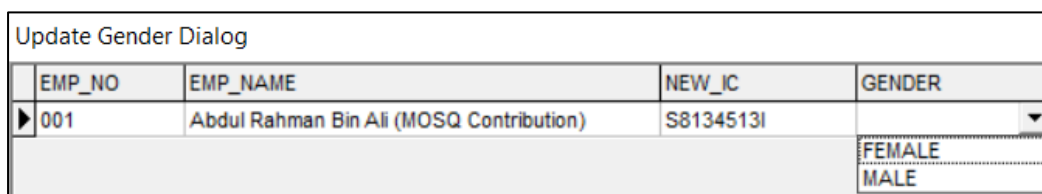


b) Gender

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.



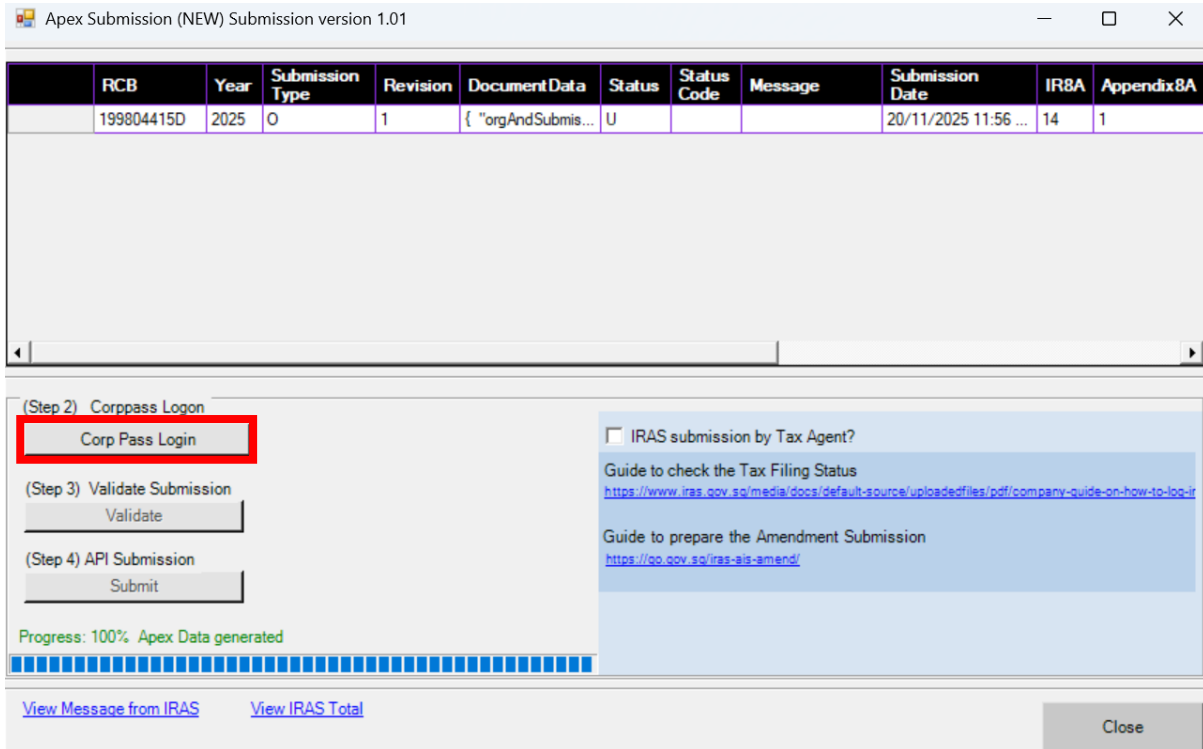
Select Gender from , then click on “Close” to proceed.



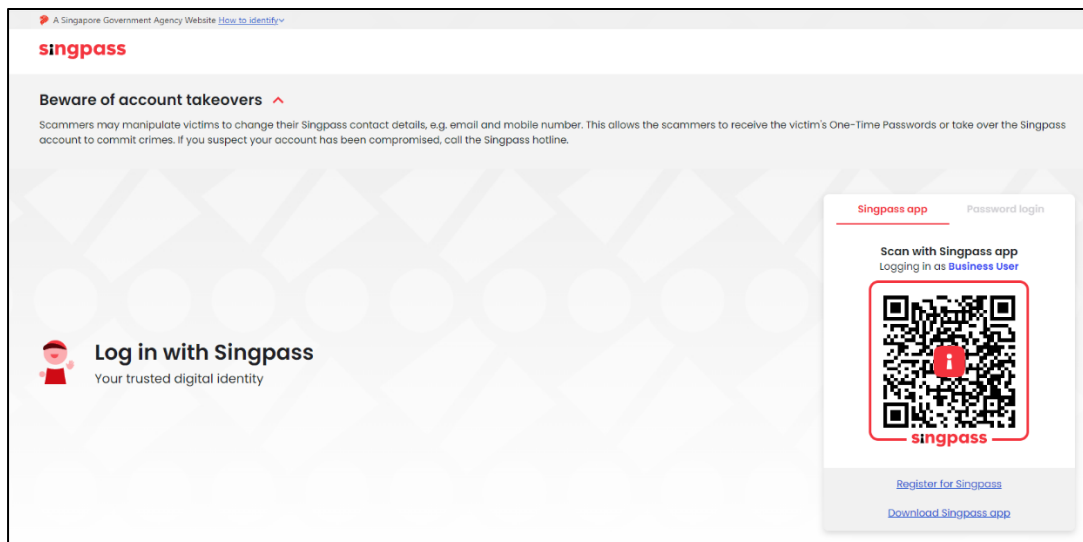
Step 2- Corp Pass Login

Click on “**Corp Pass Login**” to proceed.

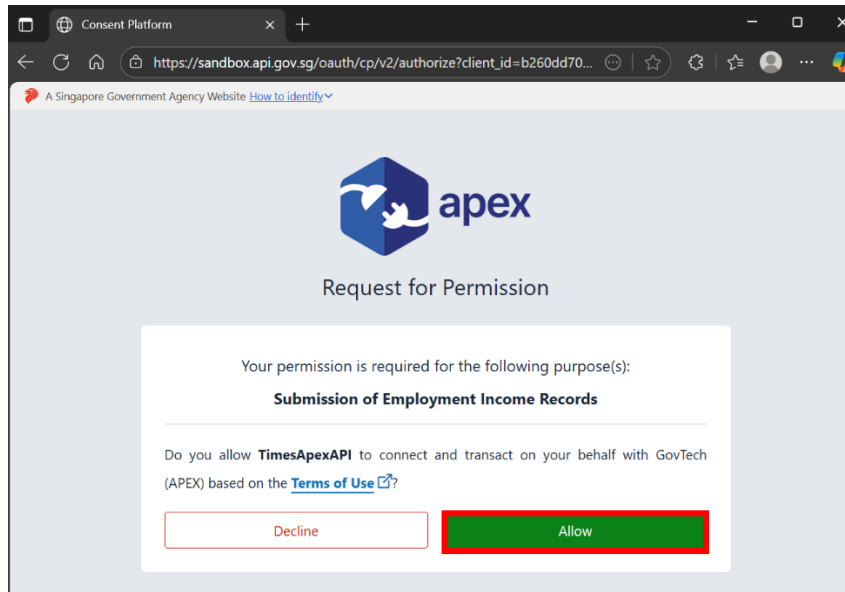
Note: Tick on ‘**IRAS Submission by Tax Agent**’ **only** if you are submitting on behalf of your client’s company.



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

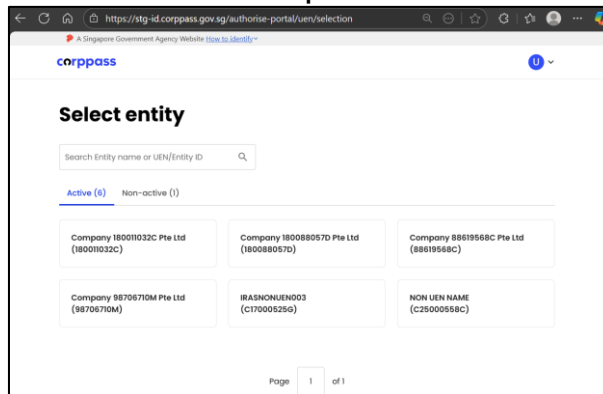


Upon successful login, there will be a confirmation window to request authorization. Click **“Yes”** button to continue.

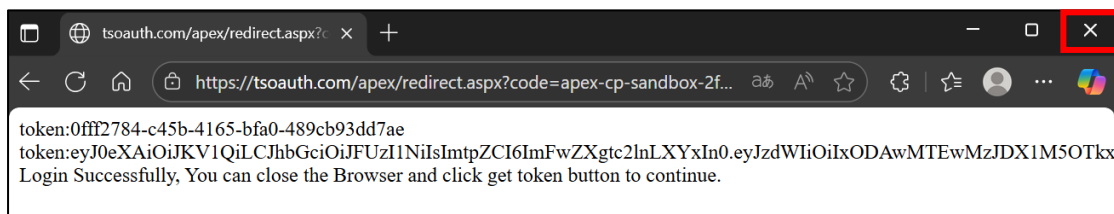


IMPORTANT NOTE!!!

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

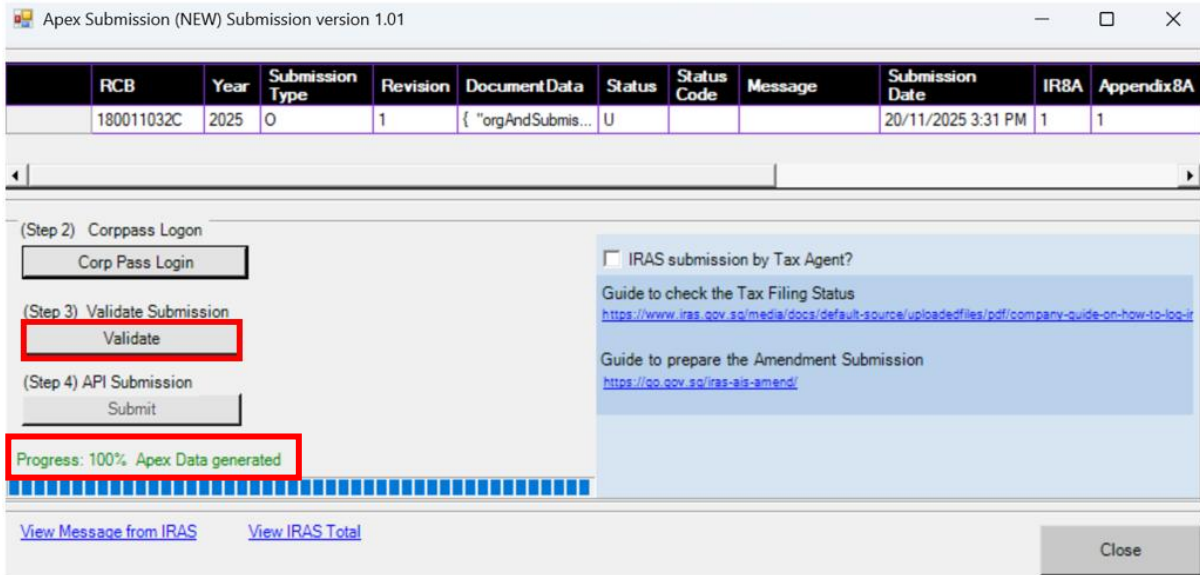


Once authorized, there will be a prompt to indicate that the login is successful. Click on **‘X’** to close the browser and continue.



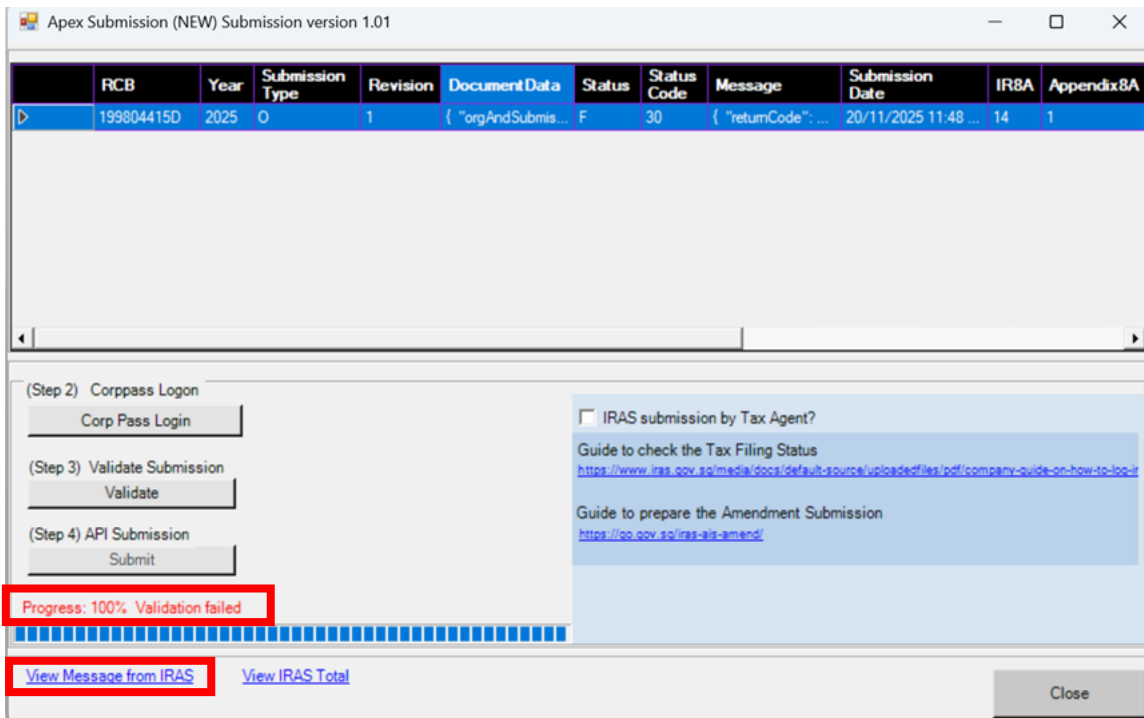
Step 3- Validate Submission

Return to the Apex Submission Screen and proceed to Validate the Submission. Click on “**Validate**” button to continue.



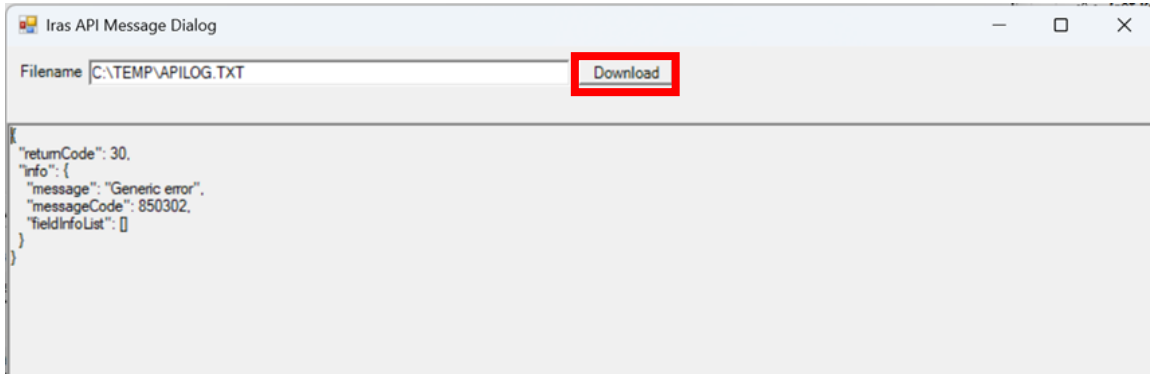
Validate- Fail

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



Click on ‘**View Message from IRAS**’ to view the error message.

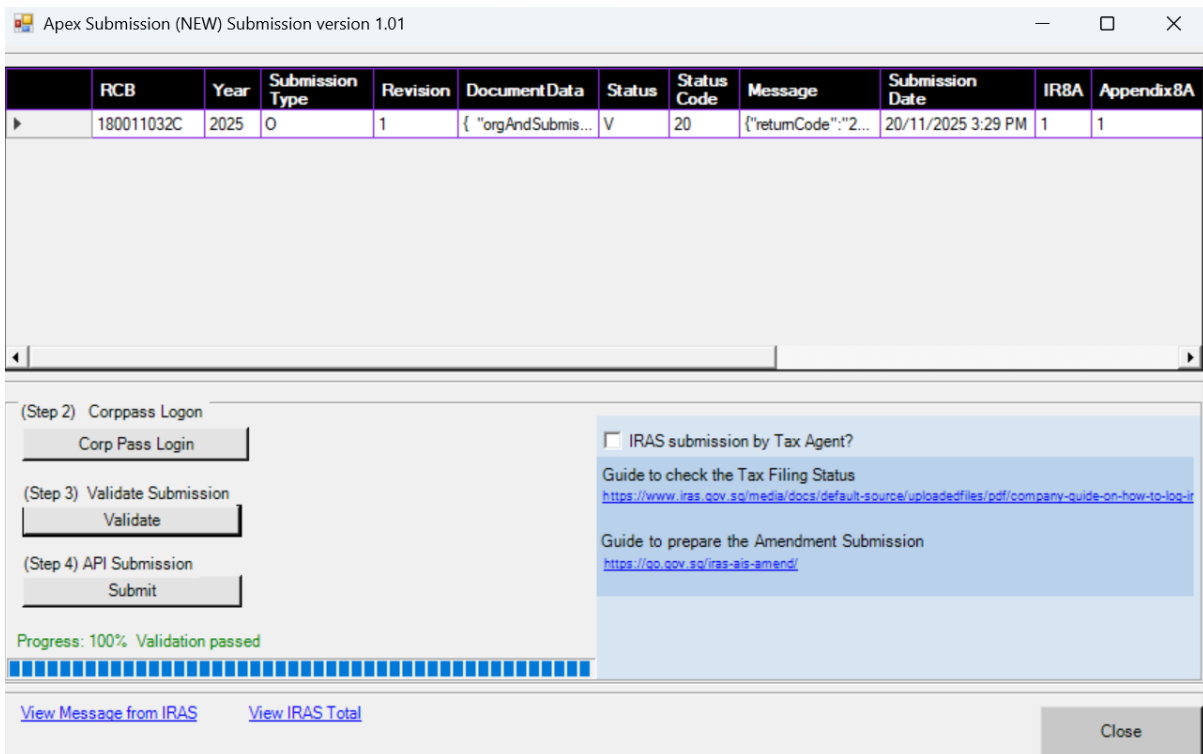
From Message Dialogue, under “**Status message**” will state error message, under “**Errors:**” it would indicate the record. User may download the error and email us at support@timesoftsghelp.zendesk.com. We would advise on how to rectify the error(s).



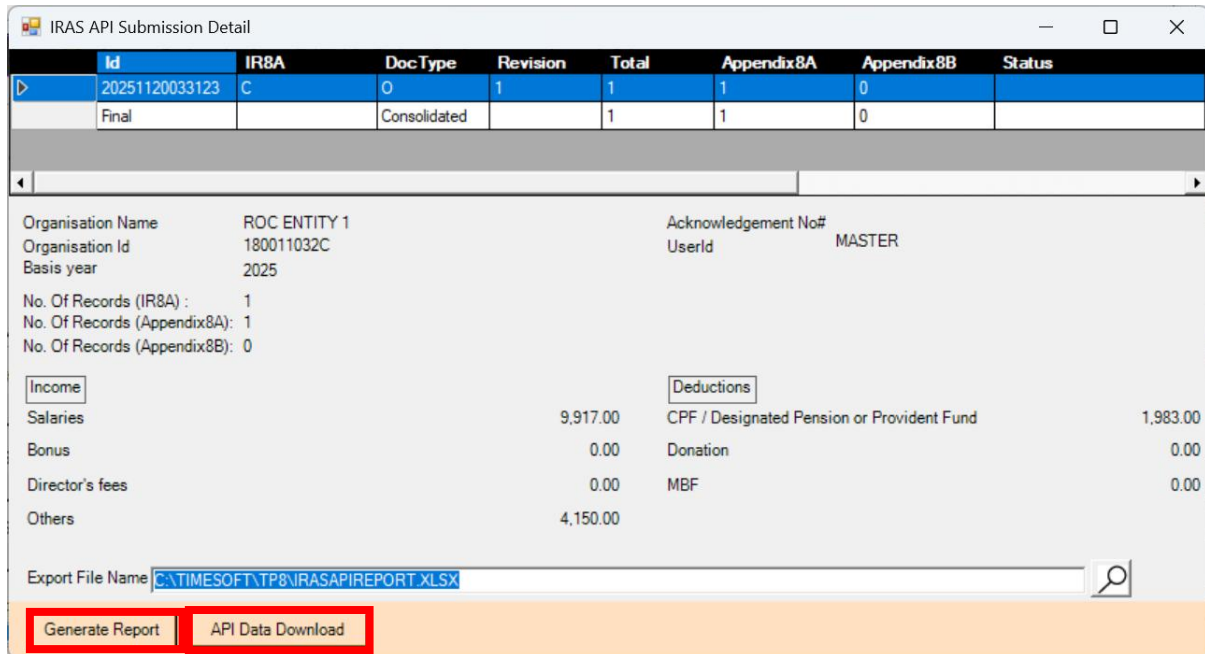
Validate- Success

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

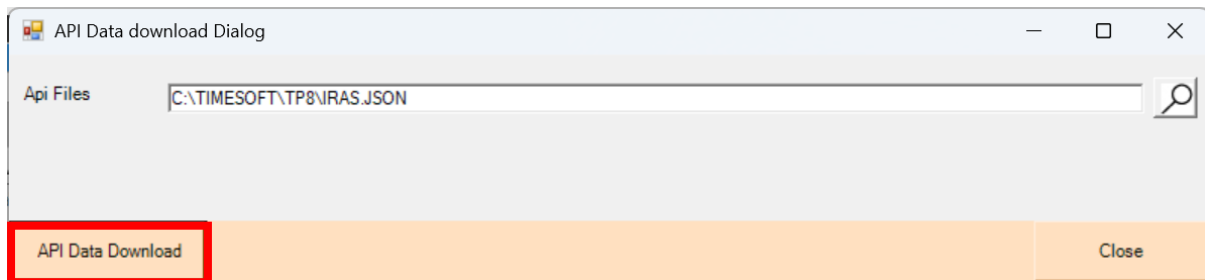
Click “**View IRAS Total**” system will prompt IRAS API Submission Detail which shows a summary of total Income to be submitted. From this screen user can tally it with Grand Total IR8A Checking Report.



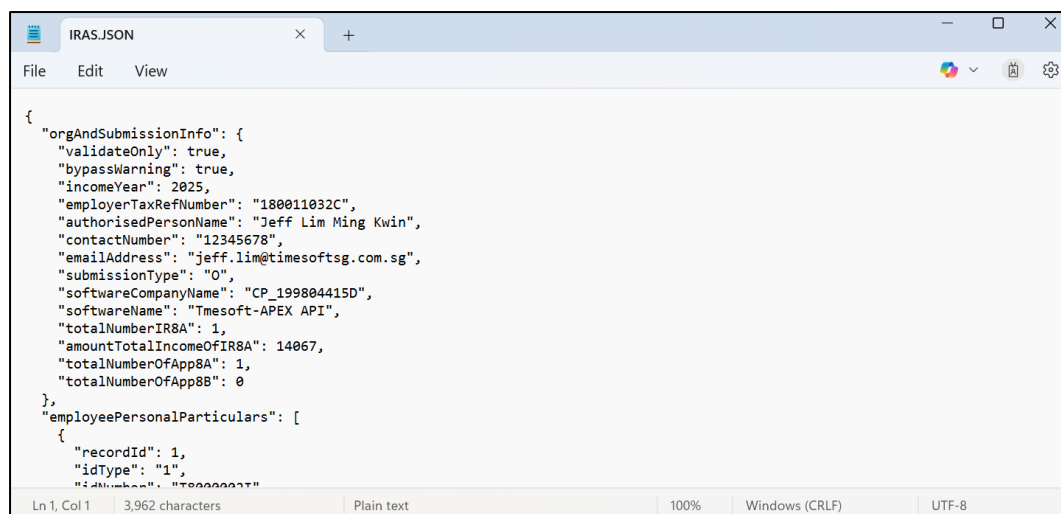
To export into API data, click on **“API Data Download”**.



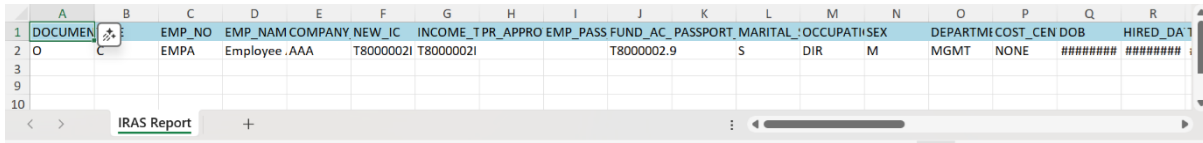
Indicate the path to save the data > API Data Download



Sample of downloaded file:

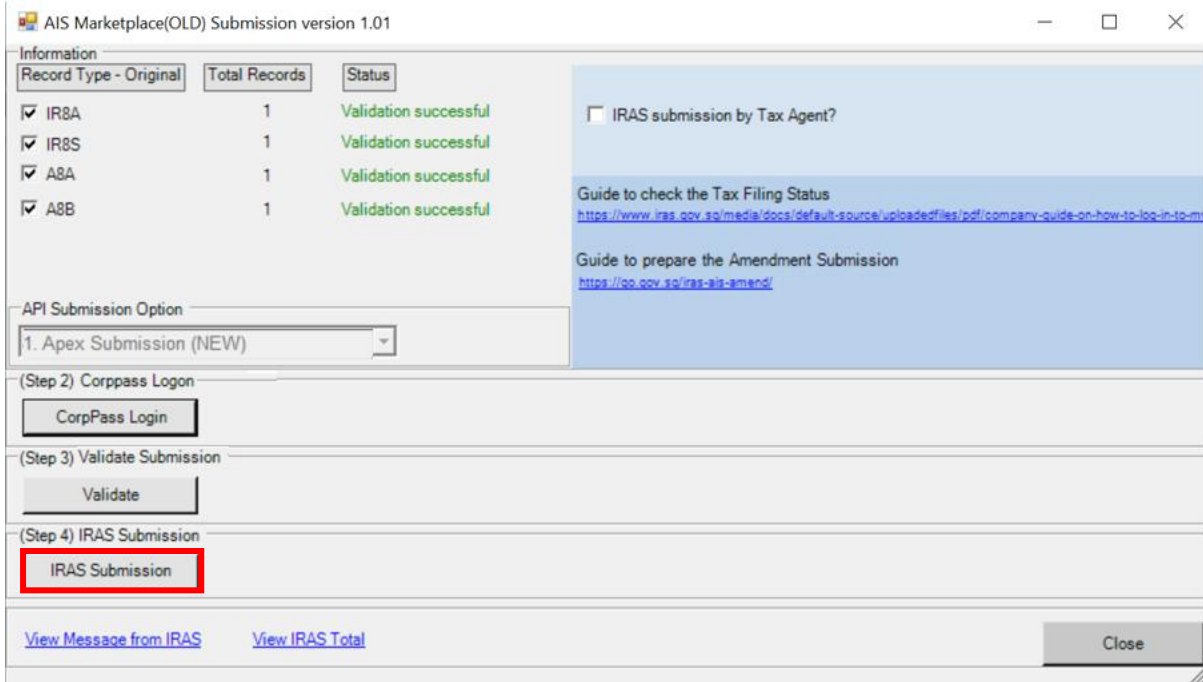


To export details to excel, click on **“Generate Report”** button.



Step 4 – IRAS Submission

Return to the submission Dialog and click on **“IRAS Submission”**.

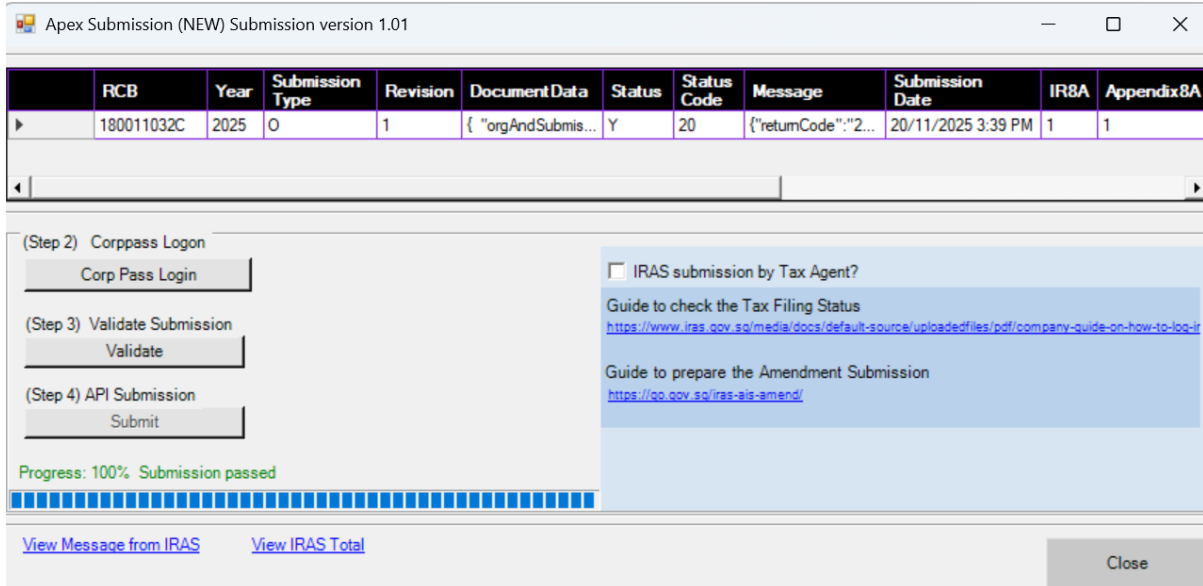


You will be prompted with the confirmation below. Please ensure the status is **“Yes, has warning and proceed with submission”**. Click **“Submit”** to proceed with submission.



Submit- Success

Upon successful submission, the status bar would reflect “**Progress: 100% Submission passed**” and you will receive the submission confirmation email from IRAS thereafter.



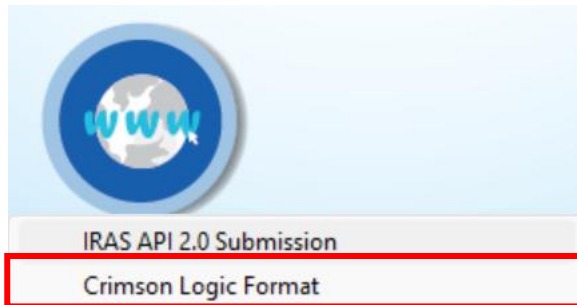
2.10.2 Crimson Logic Format

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.

The image shows a screenshot of the "IRAS Generator - Crimson Logic Format" dialog box. The dialog box has a title bar with a close button (X). The main area is divided into sections:


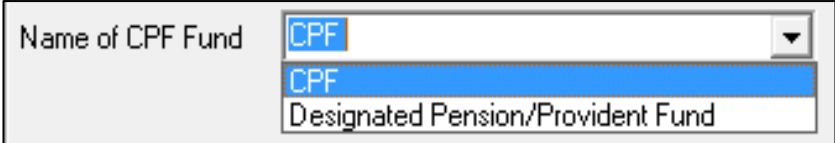
- File Detail:**
 - IR8A: c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_IR8A.txt
 - Appendix 8A: c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_App8A.txt
 - IR8A Supplement: c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_IR8ASUP.txt
 - IR8AB: c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_APP8B.txt
- Options:**
 - Staffs Excludes From IR8A Submission Run ?
 - Generate IR8A Supplement File ?
 - Global update IRAS submission to zero values?
 - Batch Indicator: Original (dropdown menu)
 - Name of CPF Fund: CPF (dropdown menu)
- Summary:**
 - Total IR8A Supplement Employee Count : 0
 - Total IR8A Employee Count : 0
 - Total AP8A Employee Count : 0
 - Total IR8AB Employee Count : 0
 - Amendment : 0

At the bottom right, there are two buttons: "Generate" and "Close".

File Detail	
IR8A	c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_IR8A.txt
Appendix 8A	c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_App8A.txt
IR8A Supplement	c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_IR8ASUP.txt
IR8AB	c:\TIMESOFT\TP8\CrimsonLogic\AAA_CS_APP8B.txt

Item	Explanation
<p>File Detail</p>	<p>This indicates the default directory of where the text file will be saved.</p> <p>The system will direct the text file to the following default directory. C:\Timesoft\TP8\CrimsonLogic</p> <p>To change the directory, click on  button to select the directory.</p> <div style="text-align: center;">  <p>IMPORTANT NOTE!!!</p> </div> <p>If employee do not have Benefit in Kind or Share options, system will only generate file 1 file ie. IR8A file for submission.</p>
<p>Staff Excludes From IR8A Submission Run</p>	<p>IR8A form will not be generated for employees with “Yes” indicator under Exclude from IRAS.</p>

Staffs Excludes From IR8A Submission Run ?
 Generate IR8A Supplement File ?
 Global update IRAS submission to zero values?
 Batch Indicator
 Name of CPF Fund
 Total IR8A Supplement Employee Count : 0
 Total IR8A Employee Count : 0
 Total AP8A Employee Count : 0
 Total IR8AB Employee Count : 0
 Amendment : 0

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



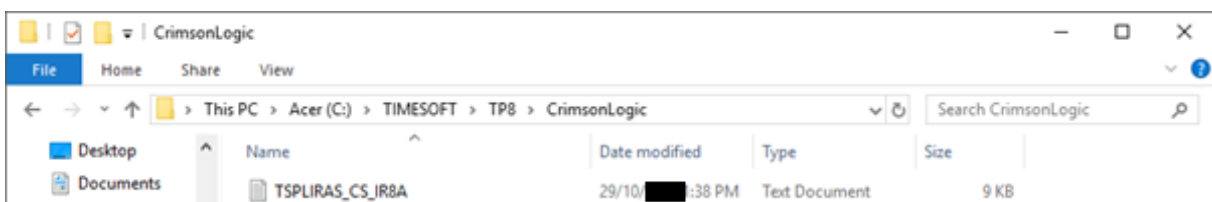
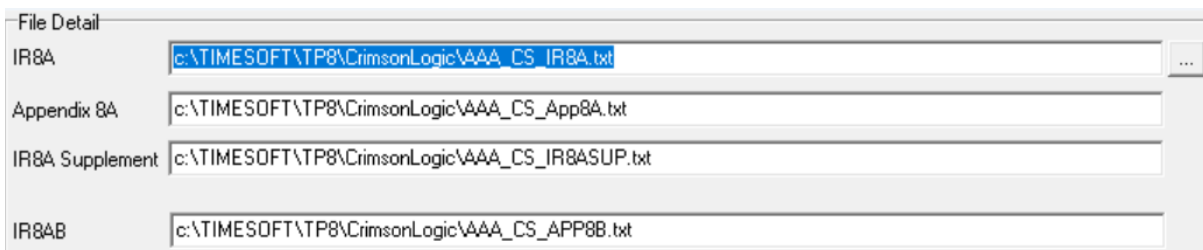
<p>Generate</p>	<p>This option generates text files to the designated file location.</p> <p>During the file generation process, the system will check through employees' details. Any missing details which is compulsory for IRAS submission will be reflected on the screen and it will force user to enter the relevant information before proceeding further.</p> <p>Otherwise, system will generate the relevant text file and prompt "COMPLETED PROCESS".</p> <div data-bbox="464 835 927 1077" data-label="Image"> </div> <p>System will reflect the total count for the respective forms at the bottom of the screen.</p> <div data-bbox="464 1256 1528 1525" data-label="Image"> </div>
<p>Close</p>	<p>This option exits current screen and returns to main screen</p>



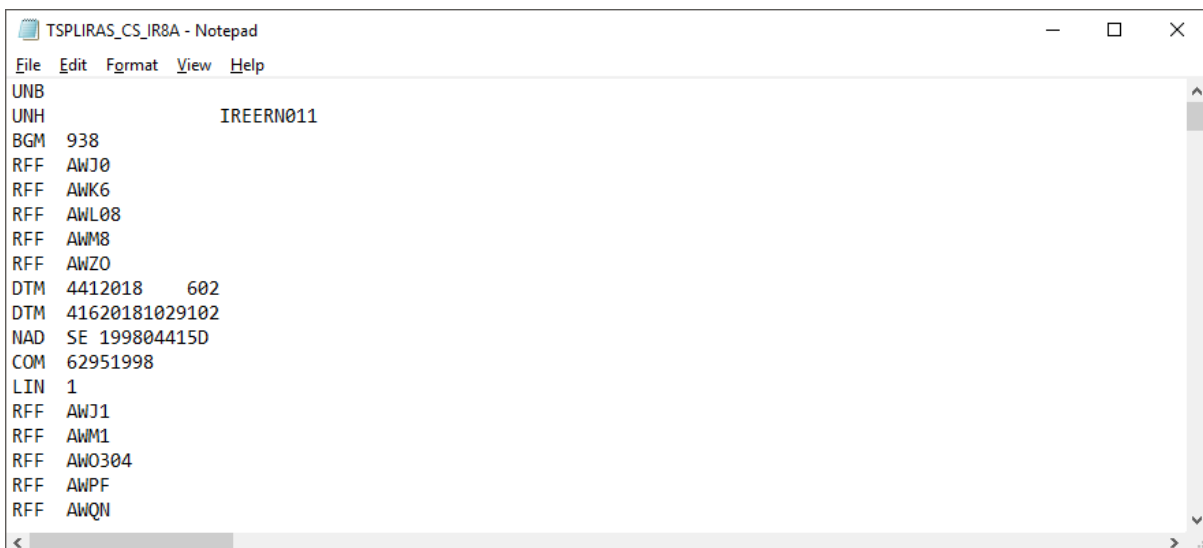
FREQUENTLY ASK QUESTION

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:



2.11 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.

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

Code	Description	Allow Code	Benefit In Kind
DENTAL	DENTAL CLAIM	DENT	
HOSP	HOSPITALISATION CLAIM		
HP	HANDPHONE CLAIM		
MCHECK	MEDICAL CHECK UP		CAR_BENEFIT
MEDICAL	MEDICAL CLAIM	MED	



IMPORTANT NOTE!!!

Taxable vs. Non-Taxable Reimbursements

If an employee seeks reimbursement for an item that has been granted concession or exempt from tax, the reimbursement is not taxable. Reimbursement for an item that has not been granted concession or exempt from tax is taxable.

For example, reimbursement to an employee for expenses incurred for [medical treatment](#) sought by the employee remains not taxable even if the reimbursement is claimed under the flexible benefits scheme.

On the other hand, [holiday reimbursement](#) remains taxable even if it is one of the items which an employee can claim under the scheme.

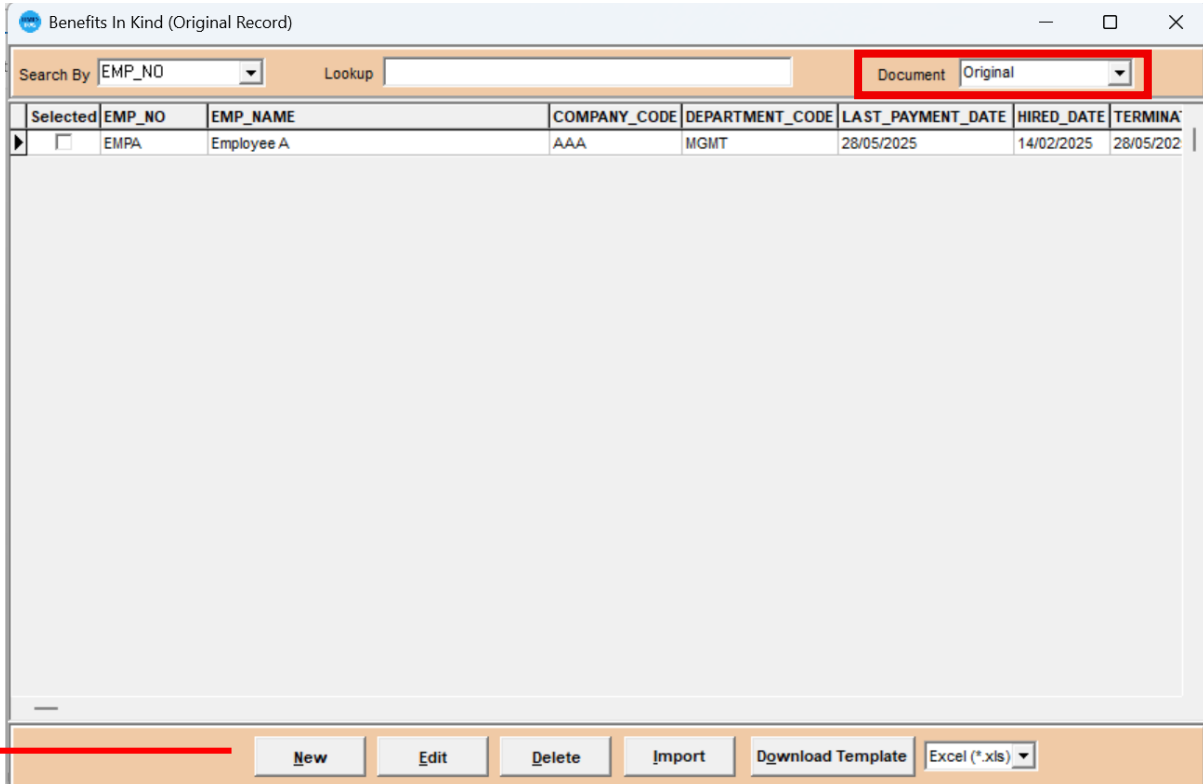
Procedures to create Benefits in Kind:

1. Click on “**Benefits in Kind**” icon.

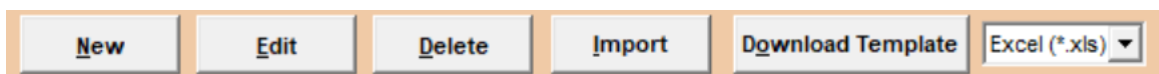


2. Benefits In Kind (Original Record) window will be prompted.


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



3. To create a record, ensure Document indicate as "Original", then click on "New" button.



4. The Additional Employee Record window will be prompted.

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

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

2.11.1 IR8A Additional Record Tab

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

IR8A Additional Record | Housing | Hotel/Travel | Others | Remarks | Misc

Company

IR8A
 Director's fees approved at the company's AGM amount \$
 Retirement benefits including gratuities/pension/commutation of pension /lump sum payment . etc from
 Pension / Provident fund :
Amount accrued from 1993 \$

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 from 1993	Amount are taxable only on funds accrued from 1 Jan 1993 to date of retirement. The funds will be taxed at the time the benefits are received.

Contribution made by employer to any Pension/Provident Fund constituted outside Singapore	\$	<input type="text"/>
Pension / Provident fund :	<input type="text"/>	
Are Contributions Mandatory?	<input checked="" type="checkbox"/>	
Full Wages contributions charged/deductions claimed by a Singapore permanent establishment?	<input checked="" type="checkbox"/>	
Section 45 applicable indicator ? (applicable for foreign director's withholding tax)	<input checked="" type="checkbox"/>	

Item	Notes
<p>Contribution made by employer to any Pension/Provident Fund constituted outside Singapore</p>	<p>Any contribution made by employer to any Pension/Provident Fund outside Singapore is taxable.</p> <p>Declare the amount and name of the fund.</p>
<p>Are contributions Mandatory?</p>	<p>If contribution made above by employer to any Pension/Provident Fund constituted outside Singapore is/are mandatory, tick on the option.</p> <p>Default grey tick is unticked.</p>
<p>Full Wages contributions charged/deductions claimed by a Singapore permanent establishment?</p>	<p>If full wages contributions charged/deductions claimed by a Singapore permanent establishment, tick on the option.</p> <p>Default grey tick is unticked.</p>
<p>Section 45 applicable indicator? (applicable for foreign director's withholding tax)</p>	<p>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.</p>

Adjust Voluntary Contribution by Employee?

Adjust Excess/Voluntary Contribution by Employer?

Whether Voluntary CPF contribution are obligatory by contract of employment ?

Approval obtained from IRAS for Compensation/ Retrenchment benefits Date of Approval

Employee's Income Tax Borne by Employer?

Gains from exercise of stock option?

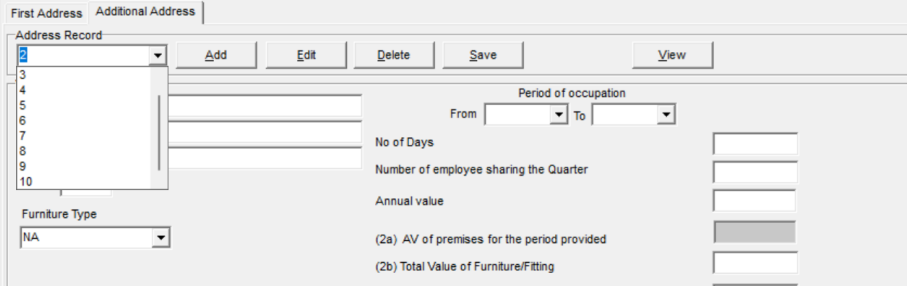
Item	Notes
<p>Adjust Voluntary Contribution by Employee?</p> <p>Adjust Excess/Voluntary Contribution by Employer?</p>	<p>Adjust Voluntary Contribution by Employee?</p> <p>Figure input will be deducted from Employee's compulsory contribution to CPF.</p> <div data-bbox="571 741 1549 864" style="border: 1px solid black; padding: 5px;"> <p>DEDUCTIONS (See Explanatory Note 10 - Deductions)</p> <p>EMPLOYEE'S COMPULSORY contribution to * CPF / Designated Pension/Provident Fund (less amount refunded/ to be refunded) Name of Fund : CENTRAL PROVIDENT FUND <small>(Apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contribution to CPF, voluntary contributions to Medisave Account, voluntary contributions to Retirement Sum Topping-up Scheme, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)</small></p> </div> <p>To manually adjust the excess or voluntary contribution in the IR8A Form:</p> <p>Check on the “Adjust Excess/Voluntary Contribution Employer?” checkbox. Click on the “Save” button. Enter the amount that will override the computed amount in “Variance Amount” input field.</p> <p>To remove excess or voluntary amount indicate 0:</p> <div data-bbox="619 1182 1533 1263" style="border: 1px solid gray; padding: 5px;"> <p>Adjust Voluntary Contribution by Employee? <input checked="" type="checkbox"/> <input type="text"/></p> <p>Adjust Excess/Voluntary Contribution by Employer? <input checked="" type="checkbox"/> <input type="text" value="0.00"/></p> </div>
<p>Employee's Income Tax Borne by Employer?</p> <p>Do not report tax reimbursement in this section. The reimbursement should be reported under “Allowance – Others”.</p>	<p>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”.</p> <p>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.</p>
<p>Gains from exercise of stock option?</p>	<p>Indicate if ESOP/ESOW plan granted while an individual is exercising employment in Singapore / NOT exercising employment in Singapore.</p>

2.11.2 Housing Tab

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

The screenshot shows the 'Housing' tab in the IR8A Additional Record interface. It includes the following elements:

- Value of Place of residence:**
 - Addr: Three text input fields.
 - Postal: Text input field.
 - Address?: Checkbox.
 - Furniture Type: Dropdown menu with 'NA' selected.
- Period of occupation:**
 - From: Date dropdown.
 - To: Date dropdown.
- Other fields:**
 - No of Days: Text input field.
 - Number of employee sharing the Quarter: Text input field.
 - Annual value: Text input field.
 - (2a) AV of premises for the period provided: Shaded text input field.
 - (2b) Total Value of Furniture/Fitting: Text input field.
 - (2c) Rent paid to landlord including rental of Furniture/Fittings: Text input field.
 - (2d) Total Taxable value of Residence (2a+2b) or 2c: Shaded text input field.
 - (2e) Rent paid by employee: Text input field.
 - (2f) Total Taxable value of Residence (2d-2e): Text input field.
- Amount populated from TP8 system:** A label pointing to the shaded fields (2a) and (2d).

Item	Notes
First Address	Enter address.
Additional Address	<p>System supports up to 10 accommodations via the Additional Address tab.</p> 
Address?	To port address from UPDATE EMPLOYEE > Address tab, tick on the checkbox.
Furniture Type	<p>If the premise is partially furnished, the value of the furniture and fitting will be 40% of the “Annual Value”.</p> <p>If the premise is fully furnished, the value of the furniture and fitting will be 50% of the “Annual Value”.</p> <p>Partially furnished - Only fittings (e.g. lighting, air-conditioners/ceiling fans, water-heater) are provided.</p> <p>Fully furnished - Both fittings and furniture / household appliances are provided.</p>

First Address | Additional Address |	
Value of Place of residence	
Addr	Period of occupation From [] To []
Postal	No of Days
Address? <input type="checkbox"/>	Number of employee sharing the Quarter
Furniture Type NA	Annual value
	(2a) AV of premises for the period provided
	(2b) Total Value of Furniture/Fitting
	(2c) Rent paid to landlord including rental of Furniture/Fittings
	(2d) Total Taxable value of Residence (2a+2b) or 2c
	(2e) Rent paid by employee
	(2f) Total Taxable value of Residence (2d-2e)
	Amount populated from TP8 system

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 residence values and allows user to define residence value to be declared.

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

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

2.11.3 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.

IR8A Additional Record	Housing	Hotel/Travel	Others	Remarks	Misc
1. Actual cost of Hotel accommodation /Service Apartment within hotel building					
\$ <input type="text"/>					
2. Amount paid by the employee					
\$ <input type="text"/>					
3. a. Cost of home leave passages and incidental benefits provided to employee and his family					
\$ <input type="text"/> <input type="text"/>					
b. Interest payment made by the employer to the third party on behalf of an employee and/or loans provided by employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company					
\$ <input type="text"/> <input type="text"/>					
c. Free or subsidised holidays including air passage,etc.					
\$ <input type="text"/> <input type="text"/>					
Amount populated from TP8 system					

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 passages and incidental benefits provided to employee and his family	Tax Treatment of Home Leave Passage From YA 2018 The home leave passages provided to expatriates, their spouses and children are taxable in full.
b. Interest payment made by the employer to third party on behalf of an employee and/or loans provided by the employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company	Loans to Company Directors Benefits directors derive from loans are taxable. The Income Tax Act regards company directors as employees, the benefits from interest-free / subsidised loans are taxable as employment benefits. Information on prime lending rates is available on the MAS website.
c. Free or subsidised holidays including air passage,etc.	Overseas holiday trip and Holiday reimbursement is taxable
Amount populated from TP8 system	Will reflect amount if mapping has been done from TP8 Allowance& Deduction table

2.11.4 Others Tab

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

IR8A Additional Record	Housing	Hotel/Travel	Others	Remarks	Misc
Education expenses including tutor provided					
\$ <input type="text"/> <input type="text"/>					
Entrance/transfer fees and annual subscription to social or recreational clubs					
\$ <input type="text"/> <input type="text"/>					
Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value					
\$ <input type="text"/> <input type="text"/>					

Item	Notes
Education expenses including tutor provided	<p>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.</p> <p>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.</p> <p>Taxable if Subsidy for employee's child who is in student care.</p>
Entrance/transfer fees and annual subscription to social or recreational clubs	<p>Tax treatment of subscriptions paid by the employer for employees including gym subscriptions and subscription fees for professional networks.</p> <p>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.</p> <p>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.</p>
Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value	<p>Tax treatment of staff discounts on products and services given to employees, employees' family members, relatives and friends.</p> <p>Taxable Staff Discount = Market Value - Amount Paid by Employee</p> <p>If the market value of goods or services offered to the employee exceeds \$500, the full amount of the staff discount, i.e. the difference between the market value of the item and the amount paid by the employee, is taxable.</p> <p>For example, if the market value of a handphone is \$600 and the employee is able to purchase the handphone at \$550 from his employer, the taxable amount is \$50 (\$600 - \$550).</p> <p>The benchmark of \$500 is applicable to market value inclusive of GST where applicable.</p>

Full cost of motor vehicle given to employee

\$

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

\$

Item	Notes
<p>Full cost of motor vehicle given to employee</p>	<p>Car-related benefits given to an employee are taxable based on the value of benefit derived from the employee's private usage of the car or car-related items.</p> <p>Taxable conditions includes</p> <ol style="list-style-type: none"> 1. Car park charges reimbursed or provided by employer when an employee drives from home to work and parks his own car in the office car park or a nearby car park (season parking or daily car park charges) 2. Taxes, repairs and maintenance expenses of employee's own vehicle 3. Allowance on ERP Charges
<p>Car benefit. (Please refer to IRAS website for more detailed information.)</p>	<p>(a) New Car provided by employer</p> <p>Value of Benefit:</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> $3/7 \times [(car\ cost - PARF\ rebate)/10 + actual\ running\ and\ maintenance\ costs\ incurred\ by\ the\ employer]$ </div> <p>i) "3/7" refers to the use of the car outside office hours for private matters, which is estimated at 3 out of 7 days in a week.</p> <p>ii) "Car cost" refers to the acquisition cost of a car (inclusive of COE) paid or payable on the date of purchase. If the car is not provided to the employee for the full year, the cost of the car can be apportioned based on the number of days that the car was provided to employee in the year.</p> <p>iii) "PARF rebate" refers to the Preferential Additional Registration Fee rebate to be granted when the car is de-registered at the age of above 9 but not exceeding 10 years.</p> <p>iv) Actual running and maintenance costs incurred by the employer (including reimbursements made to the employee by the employer) refer to costs such as road tax, petrol, car park charge, ERP charge, car insurance, repairs and maintenance, if any.</p> <p>(b) Leased car provided by employer</p> <p>Value of Benefit:</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> $3/7 \times (rental\ cost\ incurred\ by\ the\ employer + actual\ running\ and\ maintenance\ costs\ incurred\ by\ the\ employer)$ </div> <p>i) "3/7" refers to the use of the car outside office hours for private matters, which is estimated at 3 out of 7 days in a week.</p> <p>ii) If you have rented a car for your employee's use, the rental cost of the car should be used instead of the car cost.</p> <p>iii) Actual running and maintenance costs incurred by the employer (including reimbursements made to the employee by the employer) refer to costs not borne by the car hiring company, such as petrol, car park charge, ERP charge, if any.</p> <p>For more information on how to compute the taxable value of a second-hand car, refer to 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</p>

Insurance premiums paid by the employer	\$ <input type="text"/>	<input type="text" value="0.00"/>
Other Non-monetary awards/benefits which do not fall within the above items :	\$ <input type="text"/>	<input type="text" value="0.00"/>
		Amount populated from TP8 system

Item	Notes
<p>Insurance premiums paid by the employer</p>	<p>Tax treatment of insurance premiums paid by employers including personal insurance policies, group insurance policies, travel insurance policies and workman compensation.</p> <p>Taxable Condition includes:</p> <ol style="list-style-type: none"> 1. Personal Insurance policy where employee is the policyholder. 2. Group Insurance policy (e.g. group insurance policies covering life, personal accident or critical illness) where employees are entitled to the payout contractually <ul style="list-style-type: none"> • If the employer subsequently disburses the insurance payout to its employees, the payout is taxable as additional remuneration, unless it is received by way of death gratuity or as compensation for death or injuries (which is tax-exempt under the law).
<p>Other Non-monetary awards/benefits which do not fall within the above items:</p>	<p>Tax treatment of awards given to employees for passing examinations, innovation, long-service, service excellence, referrals, work performance, etc.</p> <p>a) Retirement award (non-cash)</p> <p>b) Long service award (non-cash)</p> <p>For (a) and (b), the award is not taxable if it is symbolic and a token of little or no commercial value.</p> <p>As a guide, an award not exceeding \$200 is considered to be not substantial in value. If the award exceeds the exemption threshold, the whole value is taxable.</p>
<p>Amount populated from TP8 system</p>	<p>Will reflect amount if mapping has been done from TP8 Allowance& Deduction table</p>

2.11.5 Misc Tab

This section contains other miscellaneous items for tax reporting.

The screenshot shows a software window titled "Additional Employee record" with a "Misc" tab selected. The window contains several input fields and dropdown menus. At the top, there are fields for "Employee Code" and "Employee Name". Below these are tabs for "IRBA Additional Record", "Housing", "Hotel/Travel", "Others", "Remarks", and "Misc". The "Misc" tab is active, showing fields for "Supplementary Employee CF", "Adjusted Employee CP", "Supplementary Vol Ee CP", and "Supplementary Vol Er CP". Below these is a section for "For IRAS e-Submission Only" with a dropdown for "Remission / Overseas Posting / Exempt Indicator" (set to "N/A"), a text field for "Exempt Income / Income subject to Tax Remission / Income from Overseas Employment / Income from Overseas Pension Fund with Tax Concession" (with a "\$" symbol), and another dropdown for "Overseas Posting" (set to "N/A"). At the bottom of the window are "Save", "Cancel", and "Close" buttons.



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	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Report the employee’s CPF contribution for the Singapore employment. • Report donations, contributions to Mosque Building Fund, life insurance premiums for the whole year.

1. Select **“Income from Overseas Employment”** under Remission / Overseas Posting / Exempt Indicator and Select **“Part of the Year”** or **“Full Year”** under Overseas Posting.

Remission / Overseas Posting / Exempt Indicator:

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

Overseas Posting:

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

IR8A Additional Record	Housing	Hotel/Travel	Others	Remarks	Misc
Education expenses including tutor provided					\$ <input type="text"/>
Non-monetary awards/benefits e.g. non-cash gift or long service award exceeding \$200					\$ <input type="text"/>
Entrance/transfer fees and annual subscription to social or recreational clubs					\$ <input type="text"/>
Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value					\$ <input type="text"/>
Full cost of motor vehicle given to employee					\$ <input type="text"/>
Car benefit. Please refer to IRAS website for more detailed information.					\$ <input type="text"/>
Insurance premiums paid by the employer					\$ <input type="text" value="200"/>

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.

IRAS Year
Batch Indicator
Company Code
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)

(c3) Director Fees

Other

(1) Allowances

(2) Gross Commission

(3) Lump sum payment Gratuity / Notice Pay / Ex-gratia payment

Compensation for loss of office

6. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded):

7 i Gains or profits under S10(1)(b), including gains and profits from share options :

Share option profit for S(10)G Share option profit for S(10)B

9. Value of Benefits-in-kind

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

b) Donations, deducted through salaries for Yayasan Mendaki Fund / Community Chest of Singapore / SINDA / CDAC / ECF / Other tax exempt donations

c) Contributions, deducted through salaries for Mosque Building Fund

DEDUCTIONS - Life insurance premiums deducted through salaries

Save
Cancel
Close

2.12 Benefits in Kind Amendment/Revision

This section allows the user to create Benefits in Kind details for either amendment submission or revision submission.



IMPORTANT NOTE!!!

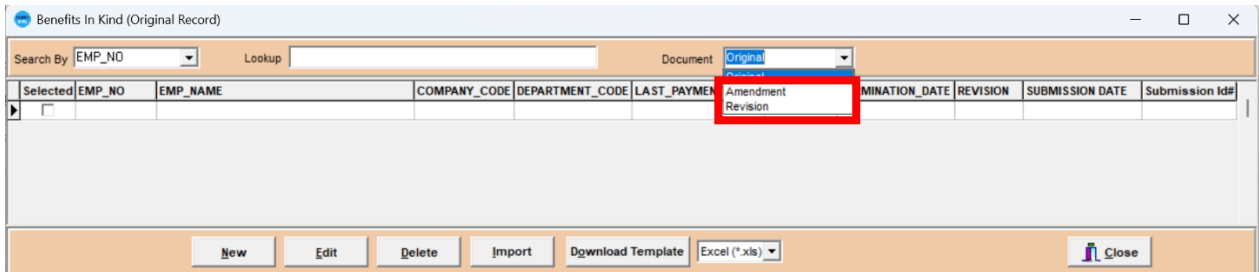
Users will only need to indicate the difference for amendment submissions.

Amendment/Revision Procedure:

1. Click on the “**Benefits In Kind**” icon.



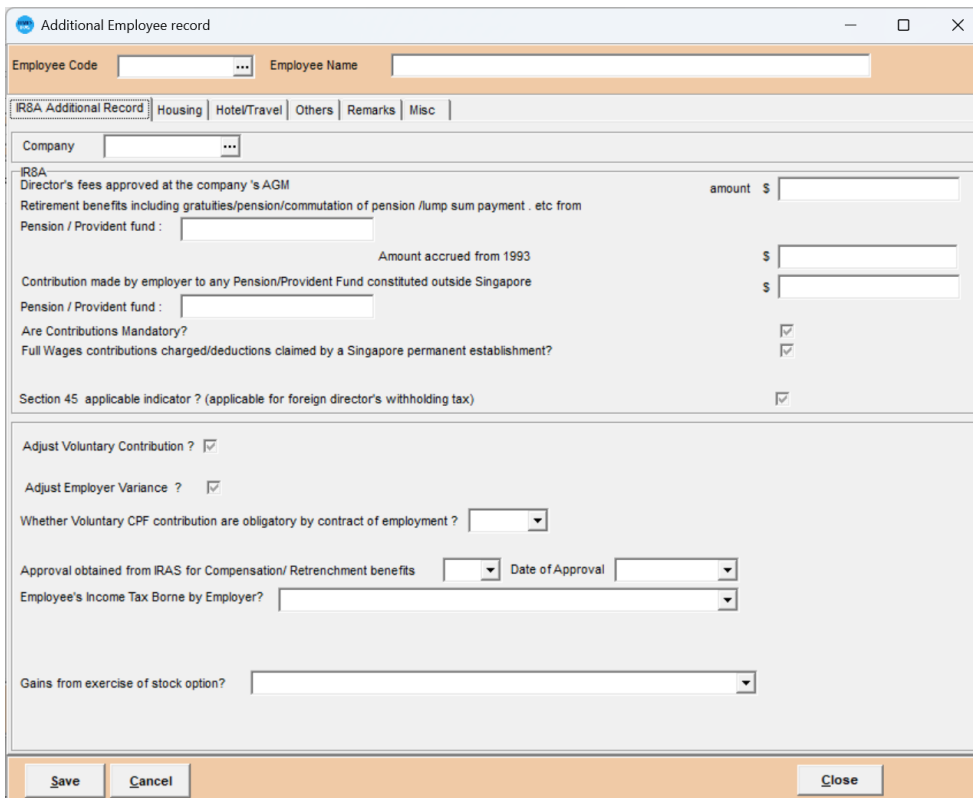
2. User will require to select either Amendment or Revision. A blank screen would define that there are no employees with Benefits In Kind amendment records.




3. After selecting the Document type, click on “New” button to create amendment record.



4. The additional employee record window will be prompted.



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



6. Fill in the details accordingly.

Amendment Example 1: Under declare

Actual Life Insurance Premiums Paid By Employer = \$5,000

Original Transmission = \$4,500

Amended record should show as “\$500”

Amendment 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”

Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value	\$	<input type="text"/>
Full cost of motor vehicle given to employee	\$	<input type="text" value="-300.00"/>
Car benefit. Please refer to IRAS website for more detailed information.	\$	<input type="text"/>
Insurance premiums paid by the employer	\$	<input type="text" value="500.00"/>
Other Non-monetary awards/benefits which do not fall within the above items :	\$	<input type="text"/>

Revision Example 1: Under declare

Actual Life Insurance Premiums Paid By Employer = \$5,000

Original Transmission = \$4,500

Revision record should show as “\$5,000”

Revision Example 2: Over declare

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

Original Transmission = \$3,300

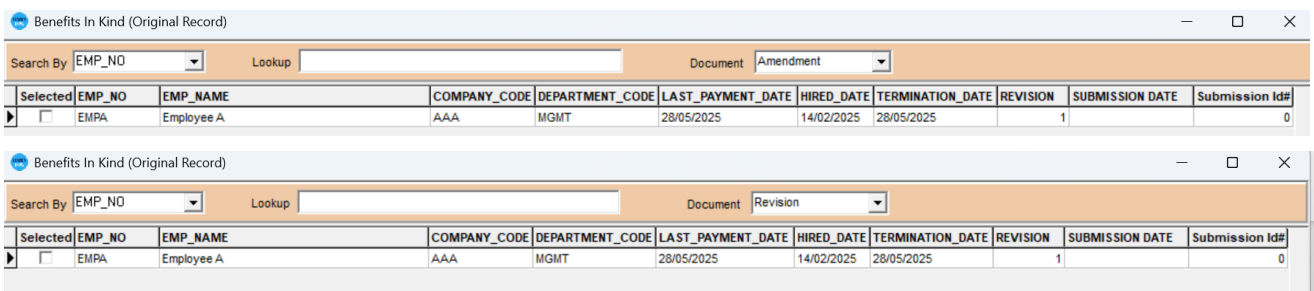
Revision record should be shown as “\$3,000”

Full cost of motor vehicle given to employee	\$	<input type="text" value="3000.00"/>
Car benefit. Please refer to IRAS website for more detailed information.	\$	<input type="text"/>
Insurance premiums paid by the employer	\$	<input type="text" value="5000.00"/>
Other Non-monetary awards/benefits which do not fall within the above items :	\$	<input type="text"/>

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.



Item	Explanation
<p>Item</p> <p>Selected</p>	<div data-bbox="395 1084 1528 1137"> </div> <p>New: To create a shares option record.</p> <p>Edit: To make changes to existing records created.</p> <p>Delete: To remove existing records created.</p> <p>Close: This option allows user to exit from Stock Option Data Entry and return to the main screen.</p> <p>Selected: This option allows user to perform multiple deletion.</p>

2.13 Appendix 8A

This section allows user to print Appendix 8A report.

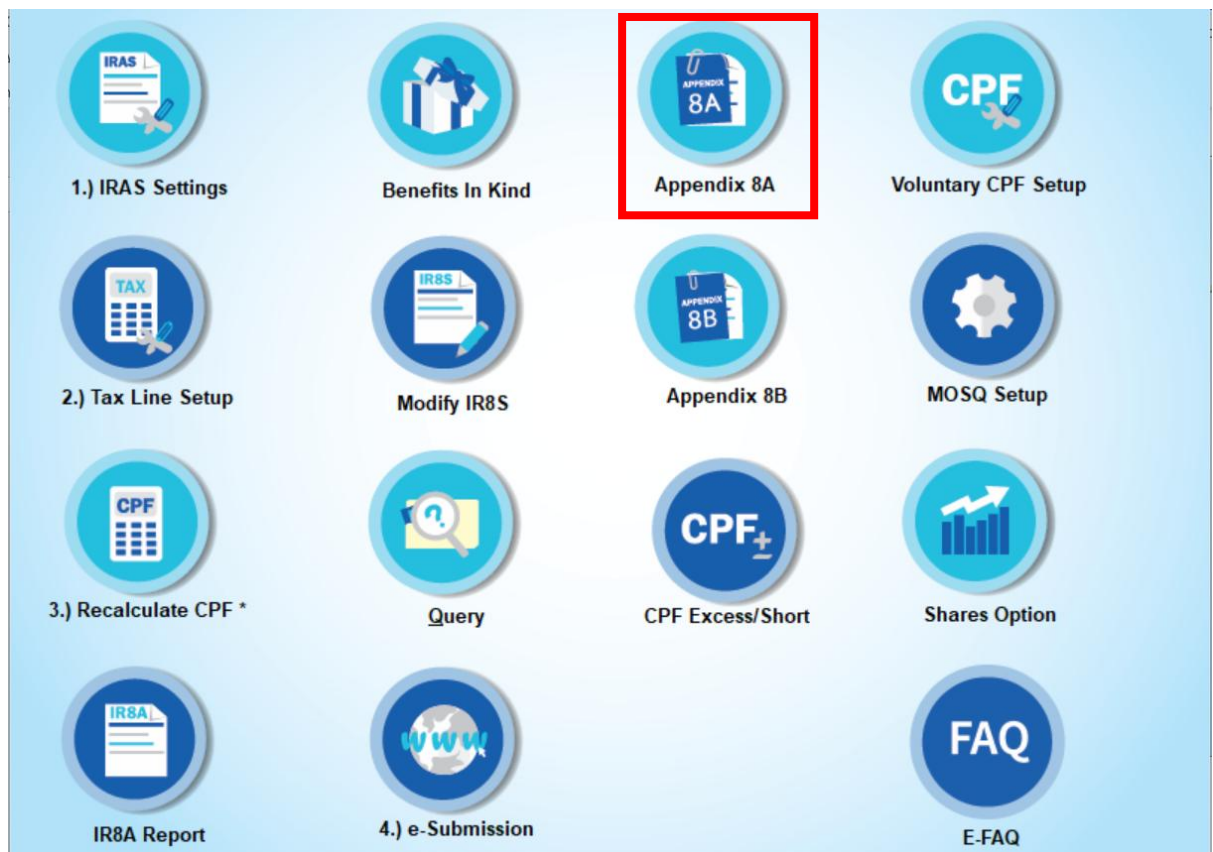


IMPORTANT NOTE!!!

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 down to the nearest dollar in the IR8A Report?	Appendix 8A allows decimal place. This option is default ticked.
Staff excluded from IR8A Submission Run	✓ to exclude Staff with Yes indicator under Exclude from IRAS. IR8A form will not be generated.
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:

2026

APPENDIX 8A

Value of Benefits-in-Kind for the Year Ended 31 Dec 2025 (Fill in this form if applicable and give it to your employee by 1 Mar 2026)			
Full Name of Employee as per FIN/NRIC		Employee A	Tax Ref No : T8000002I
			\$
1. Place of Residence provided by Employer (See Explanatory Note 12)			
Address 14 JURONG WEST ST 124 #14-532 SINGAPORE 520014	Period of occupation:		No. of days
	From	To	
	01/04/2025	28/05/2025	58
Number of employee(s) sharing the premises (exclude family members who are not employees):			2.00
2. Accommodation and related benefits provided by Employer (See Explanatory Note 12):			
a. Annual Value (AV) of Premises for the period provided (state apportioned amount, if applicable)			0.00
b. Value of Furniture & Fitting <i>Mandatory if 2a is completed</i> :			
(i) 40 % of AV if premises is partially furnished or			
(ii) 50 % of AV if premises is fully furnished			
c. Rent paid to landlord including rental of Furniture & Fittings (state apportioned amount, if applicable) (Mandatory if the rent is paid by employer)			5000.00
d. Taxable Value of Place of Residence : (2a + 2b) or 2c			5000.00
e. Total Rent paid by employee for Place of Residence			1000.00
f. Total Taxable Value of Place of Residence (2d - 2e)			4000.00
g. Utilities / Telephone/ Pager / Suitcase / Golf Bag & Accessories / Camera / Electronic Gadgets (e.g. Tablet, Laptop, etc) [Actual Amount]			0.00
h. Driver [Annual Wages X (Private / Total Mileage)]			100.00
i. Servant / Gardener / Upkeep of Compound [Annual wages or actual amount paid by employer to a company to perform these services]			50.00
j. Taxable value of utilities and housekeeping costs (2g + 2h + 2i)			150.00
3. Hotel Accommodation Provided (See Explanatory Note 12)			
a. Actual cost of Hotel accommodation / Serviced Apartment within hotel building			0.00
b. Amount paid by the employee			0.00
c. Taxable Value of Hotel Accommodation (3a - 3b)			0.00

2.14 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.

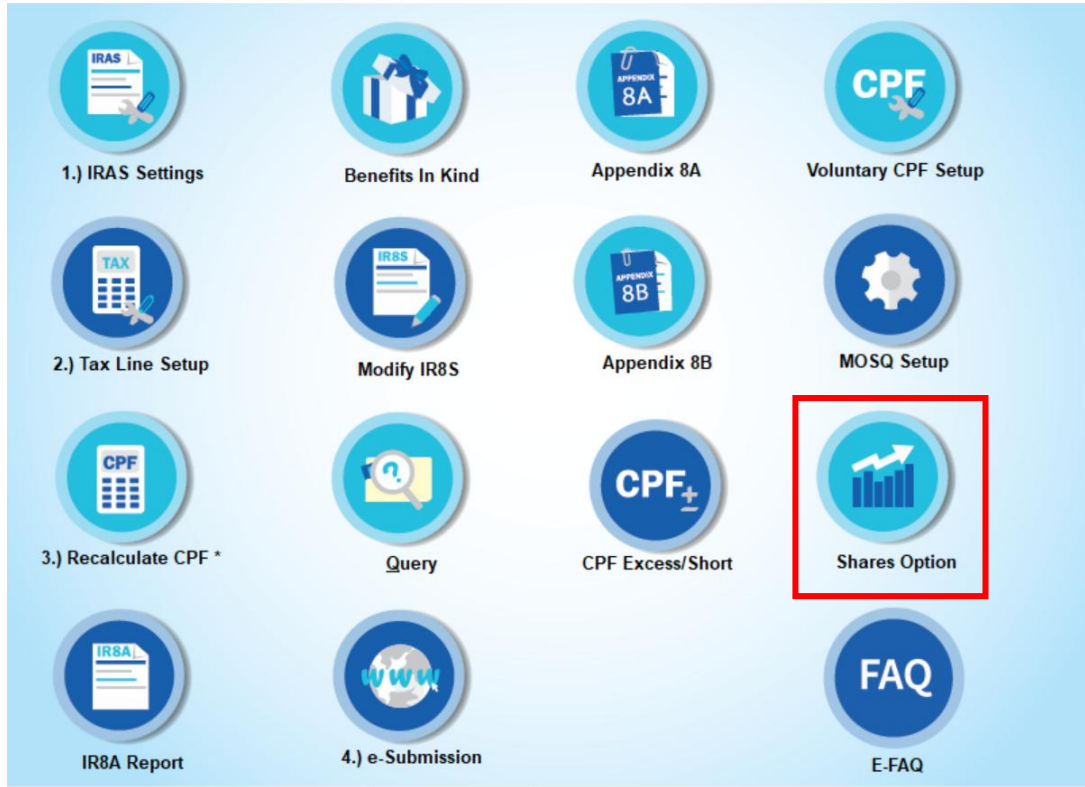
ESOP gains are taxable in the year in which it is exercised. The date of exercise is the date when the gains are accrued to your employee.

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.

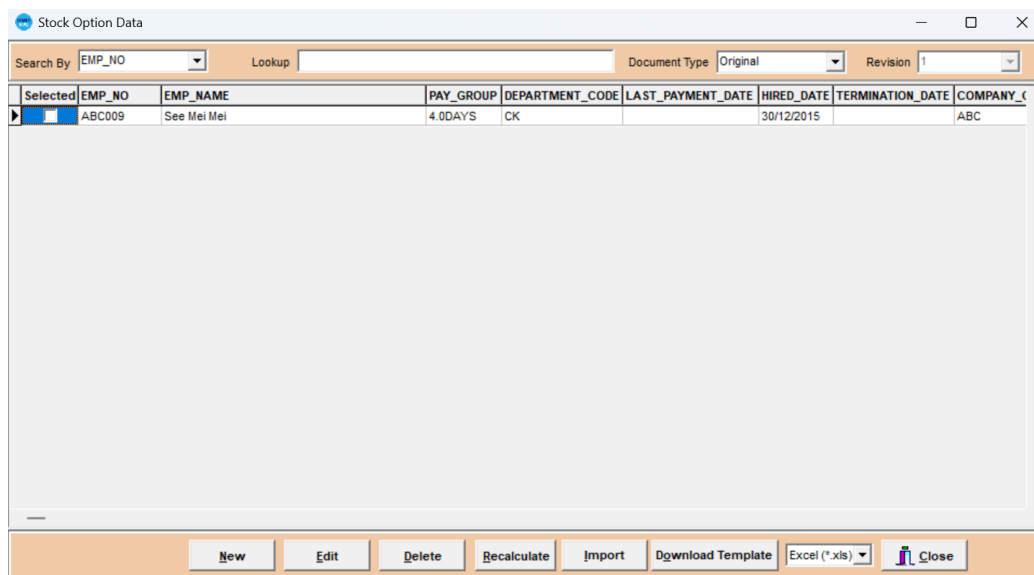
If a moratorium (selling restriction) is imposed on an ESOP/ESOW plan, the gains are accrued on the date when the moratorium is lifted. Where the exercise/ vesting of ESOP or ESOW plans result in a 'loss', there is no need to report the transactions in Appendix 8B since there is no gains derived. The 'loss' cannot be offset against the other ESOP or ESOW plans.

Shares Option Original Procedure:

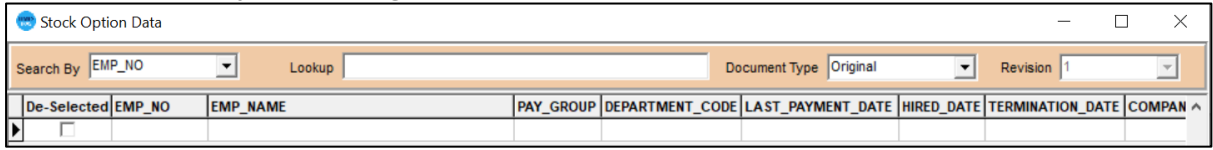
1. Click on the “Shares Option” icon.



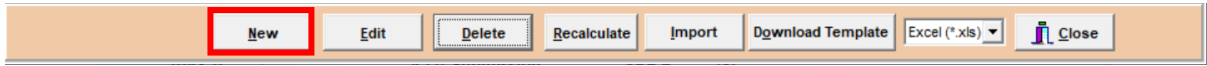
2. Stock Option Data window will be prompted. This window shows which staff have a shares option record. A blank screen would define that there are no employees with Share Options.




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



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

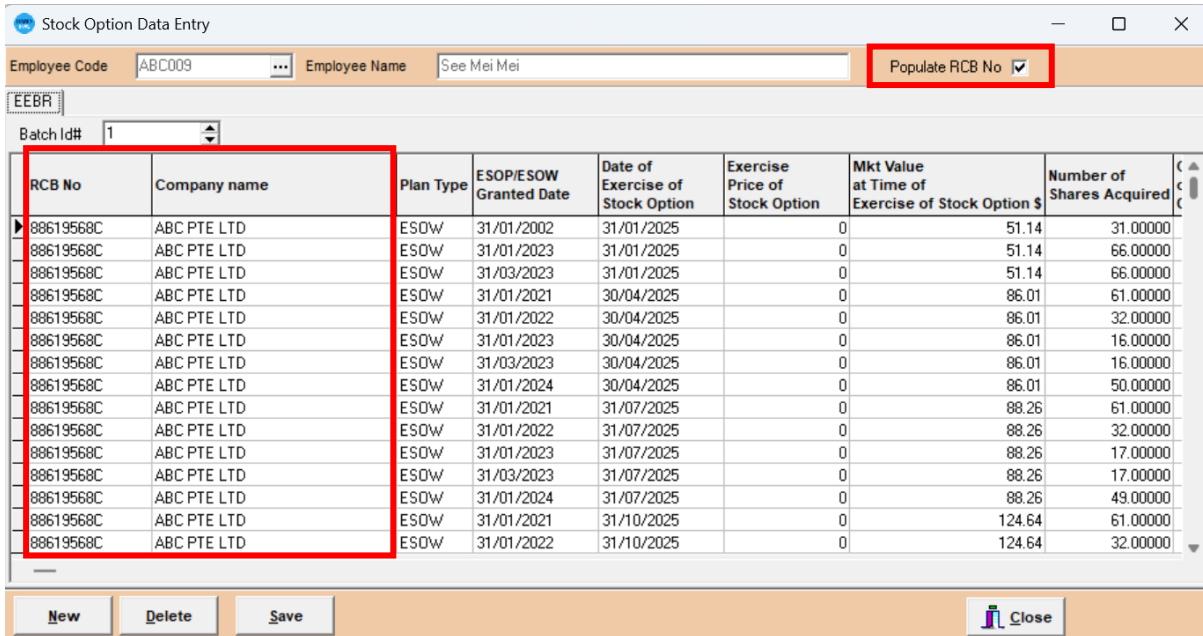


Item	Explanation
<p>Tabs</p>	<p>New: To create a shares option record.</p> <p>Edit: To make changes to existing records created.</p> <p>Delete: To remove existing records created.</p> <p>Import: To import shares option record in batch using excel template provided.</p> <p>Download Template: Allow user to download excel template file to perform Import function. Supports XLS/XLSX FORMAT</p> <p>Close: This option allows user to exit from Stock Option Data Entry and return to the main screen.</p> <p>Selected: This option allows user to perform multiple deletion.</p>

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



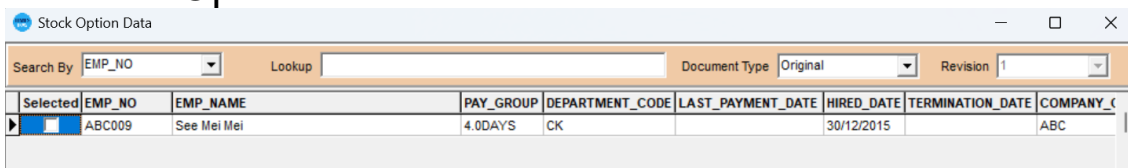
6. To auto-populate the RCB number from TIMESPAY8, tick on the **“Populate RCB No”**, alternatively user can input the RCB No. manually.



7. Click on **“Delete”** button to delete the records.

8. To save the records, click on **“Save”** button.

9. After exiting the Stock Option Data Entry window, the Stock Option Data window will reflect the list of employees who have Share Option record.



2.15 Shares Option Amendment/Revision

This section allows the user to create Shares Option details for either amendment submission or revision submission.

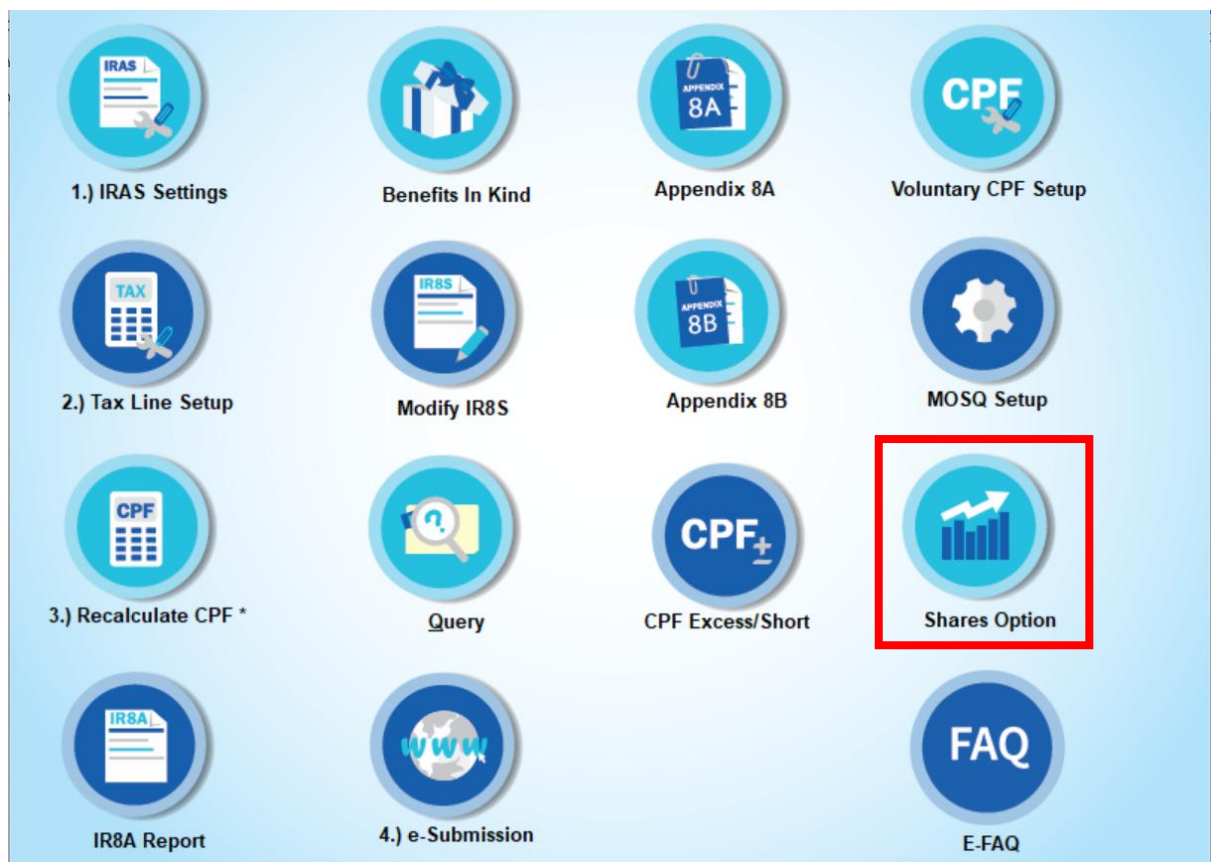


IMPORTANT NOTE!!!

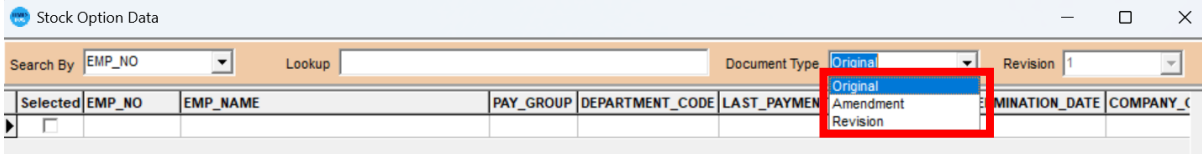
Users will only need to indicate the difference for shares options amendment submissions.

Amendment/Revision Procedure:

1. Click on the “Shares Option” icon.



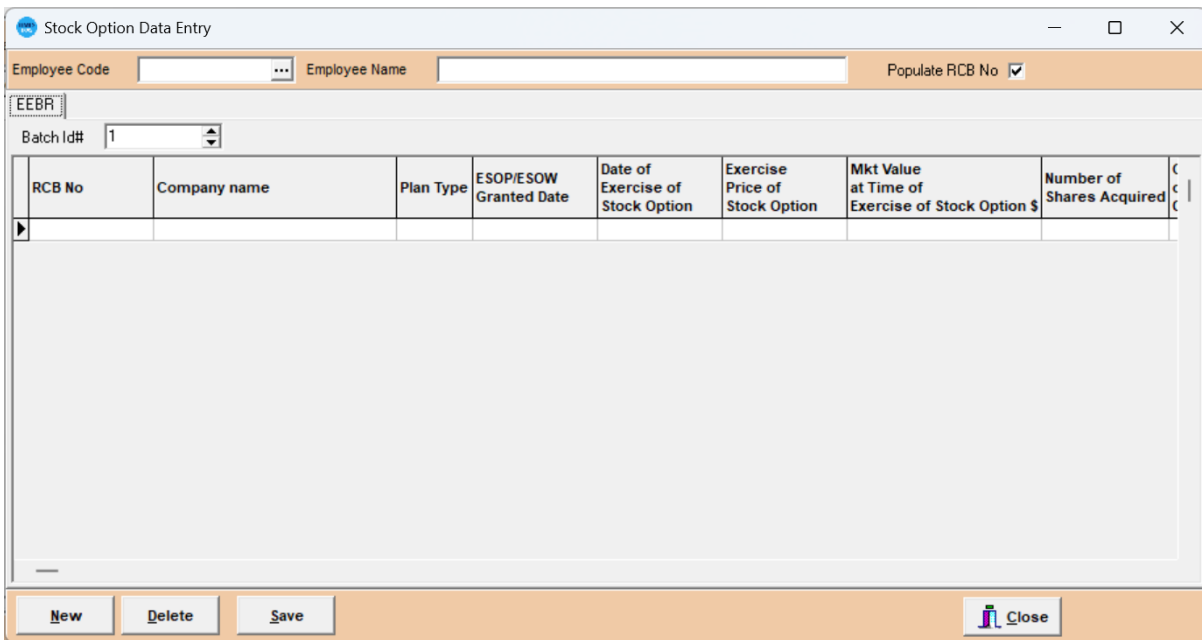
2. User will require to select either Amendment or Revision. A blank screen would define that there are no employees with Benefits In Kind amendment records.




3. After selecting the Document type, click on “New” button to create amendment record.



4. The Stock Option data Entry window will be prompted.



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



6. Fill in the details accordingly.

Amendment Example 1: Under declare

Actual number of shares = 500

Submitted number of shares = 300

Difference = 200

You should submit:

- 1 Amendment Form IR8A record with difference in the amount for stock option gains
- 1 Amendment Appendix 8B record with 1 sub-record with 200 shares and the corresponding amount for stock option gains

Amendment Example 2: Over declare

Actual number of shares = 300

Submitted number of shares = 340

Difference = -40

You should submit:

- 1 Amendment Form IR8A record with difference in amount for stock option gains field
- 1 Amendment Appendix 8B record with 1 sub-record with -40 shares and the corresponding amount for stock option gains, which is the difference in the number of shares

2.16 Appendix 8B

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

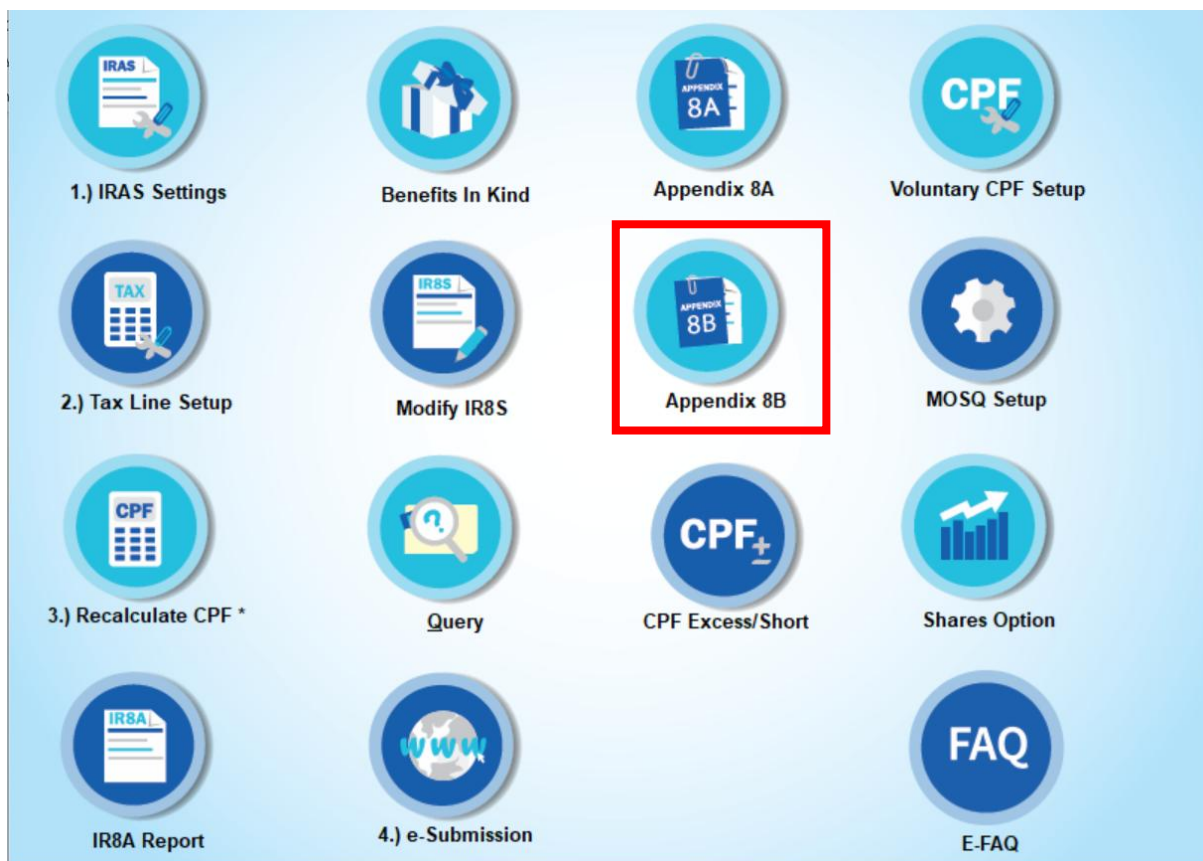


IMPORTANT NOTE!!!

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
<p>Print FORM8E Heading</p>	<p>The default report title is Appendix 8B. When the option is ticked report will reflect Appendix 8E.</p> <p style="text-align: center;">Appendix 8B <small>?)OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP(ESC : / submit to IRAS by 1 Mar 2019. Please read the explanatory no'</small></p> <p style="text-align: center;">Appendix 8E <small>?)OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP(ESC in your tax form.It will be automatically included in your Incom</small></p>
<p>Print Revised Copy</p>	<p>In the event when revised copy are printed, user can indicate by ticking on this option. The report will be indicated as revised copy as follows:</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>Appendix 8B REVISED COPY</p> </div>
<p>Order By Name</p>	<p>Default order is by employee number. When Order By Name is ticked, Appendix 8B form will order by name.</p>

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

2026 Appendix 8E								
DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTIONS(ESOP)/OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP(ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2025								
Fill in this form and give it to your employee / submit to IRAS by 1 Mar 2026. Please read the explanatory notes when completing this form.								
Tax Ref.(NRIC/FIN) : S0012232G		Full Name of employee as per NRIC/FIN: Alvin Chin						
Company Registration Number / UEN	Name of Company	Indicate Type of Plan Granted 1) ESOP or 2) ESOW	Date of grant	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans	Exercise Price of ESOP/ or Price Paid / payable per share under ESOW Plans(\$)	Open Market Value Per share as at the date reflected at column (d) of this form (\$)	Number of Shares Acquired	Gross Amount of gains from ESOP/ESOW Plan (\$)
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)=(f-e) x g
EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME								
88619568C	ABC PTE LTD	ESOW	31/03/2024	31/03/2025	0.0000	72.38000	2,834.00	205,124.92
88619568C	ABC PTE LTD	ESOW	30/06/2024	30/06/2025	0.0000	97.02000	2,175.00	211,018.50
88619568C	ABC PTE LTD	ESOW	30/09/2024	30/09/2025	0.0000	120.73000	1,907.00	230,232.11
88619568C	ABC PTE LTD	ESOW	31/12/2024	31/12/2025	0.0000	144.33000	1,416.00	204,371.28
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	371,619.00	9,899,956.80
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	371,619.00	9,899,930.16
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	371,618.00	9,899,903.52
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	371,617.00	9,899,876.88
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	371,616.00	9,899,850.24
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	371,615.00	9,899,823.60
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/01/2025	0.0000	46.80000	270,296.00	7,200,658.80
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,020.00	9,899,892.00
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,019.00	9,899,807.40
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,018.00	9,899,722.80
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,017.00	9,899,638.20
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,016.00	9,899,553.60
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,015.00	9,899,469.00
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,014.00	9,899,384.40
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,013.00	9,899,299.80
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,005.00	9,898,707.60
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,005.00	9,898,623.00
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	117,004.00	9,898,538.40
88619568C	ABC PTE LTD	ESOP	30/04/2019	18/09/2025	0.0000	104.02000	10,796.00	913,341.60
TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (THIS AMOUNT IS TO BE REFLECTED IN ITEM 07 OF FORM IR8A)								236,650,746.81



FREQUENTLY ASK QUESTION

Q: How to file for Appendix8B Amendment?

A: Refer to link below:

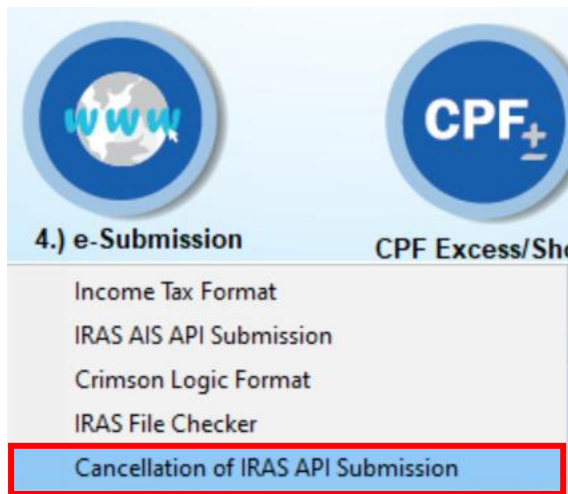
<https://www.timesoftsg.com.sg/updates/irasinfo/Amendment-Guide.pdf>

2.17 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**

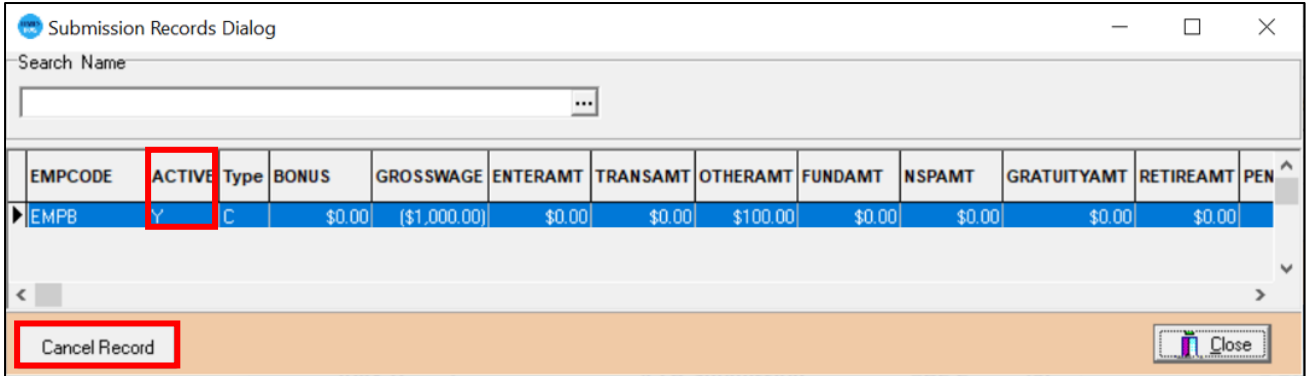
Go to **E-submission > Cancellation of IRAS API Submission** to choose the submission details > Click on **Record Details**



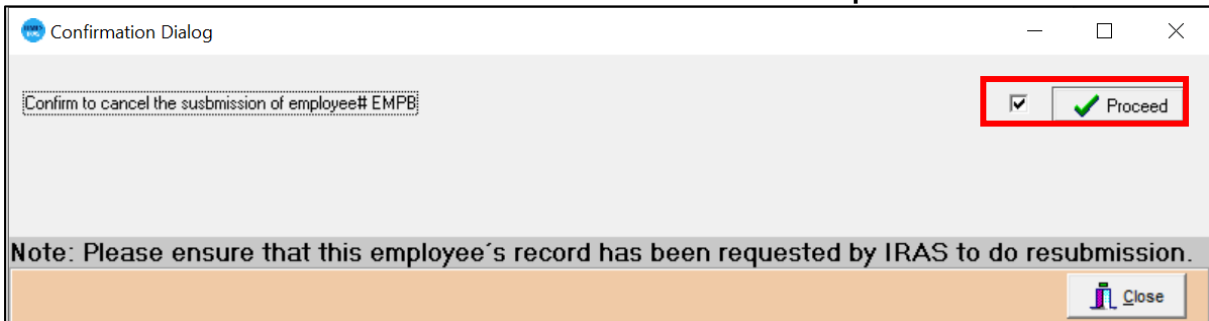
SubmissionId	document Type	Revision	CompanyCD	Batch	Document Indicator	DocumentId	Submission Date	Headcount
221102163656	C	1	AAA	0001	A	IR8A	02/11/2022 4:37:47 PM	1
221102163343	C	1	AAA	0001	0	IR8A	02/11/2022 4:34:23 PM	1

Record Details

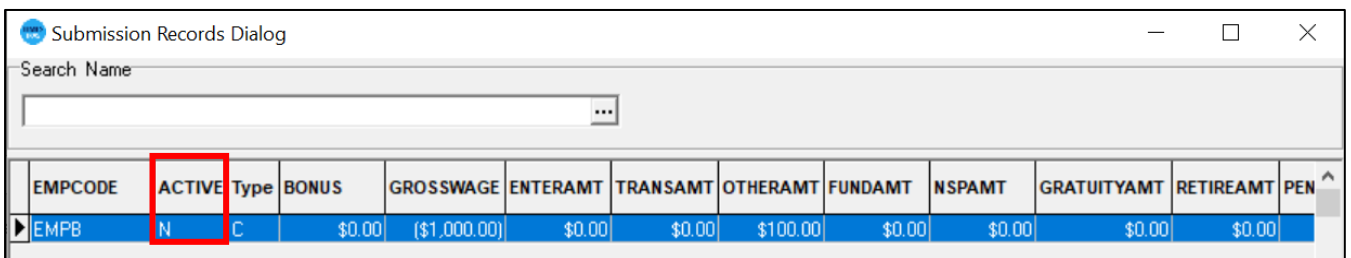
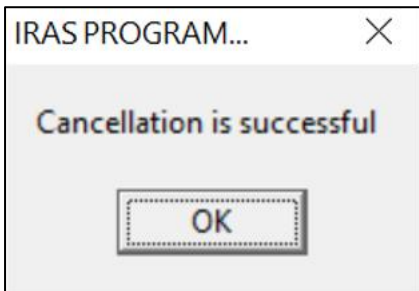
Choose the employee that you wish to cancel > Click on **Cancel Record**



Tick on the checkbox to confirm and click on proceed button

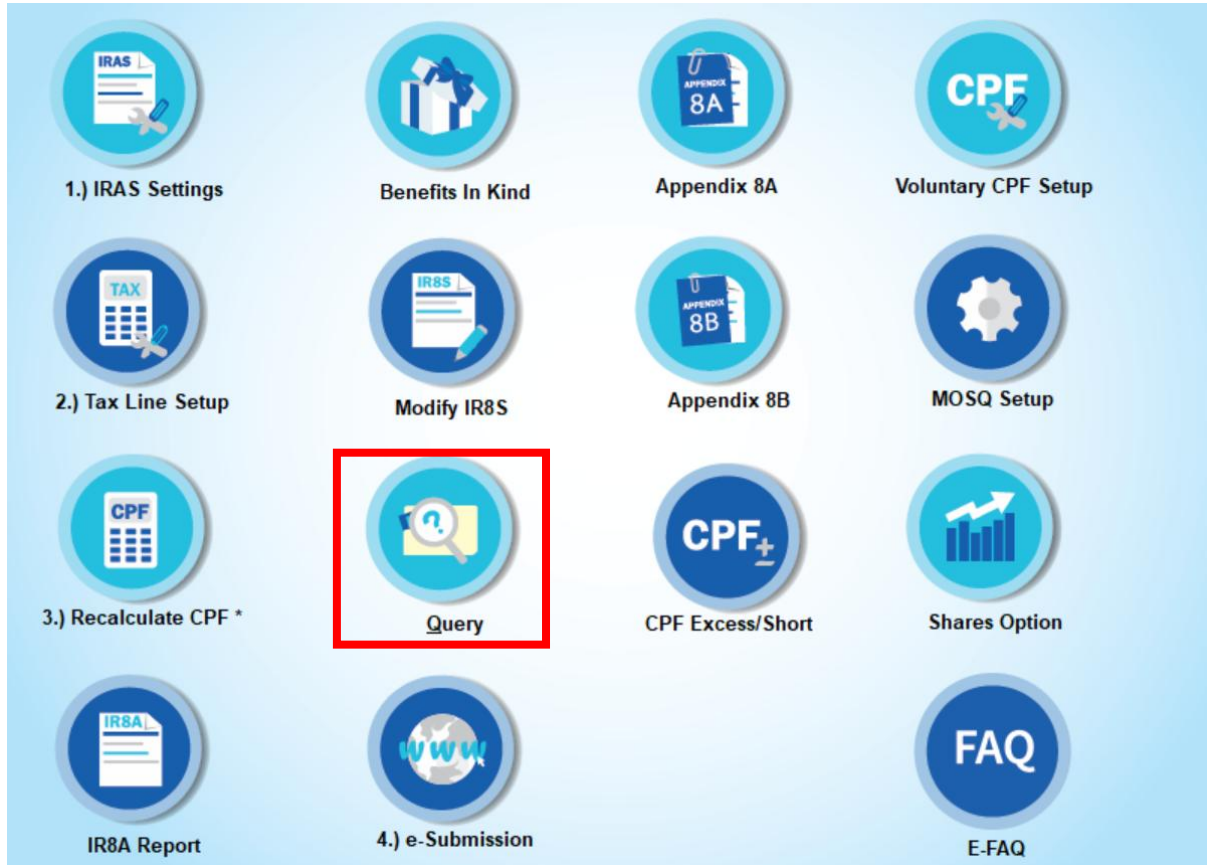


Once cancellation completed, the Active column will change to 'N' for the respective employee and may re-generate API submission after amending the NRIC/Fin details.

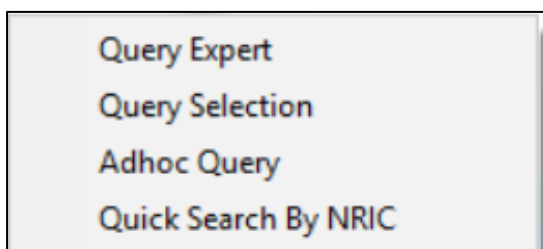


2.18 Query

This section allows users to select a particular group of employees.

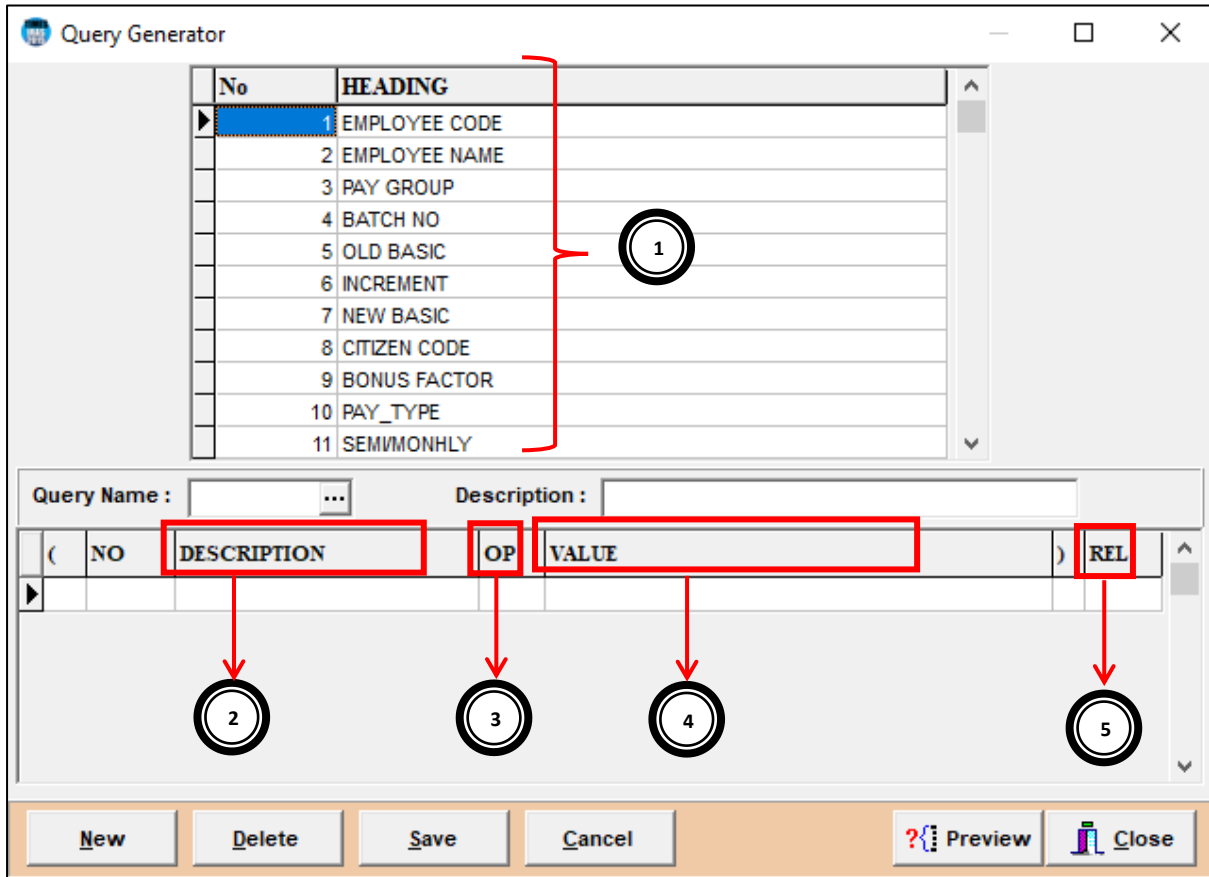


Query Options:



“Query Expert”

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

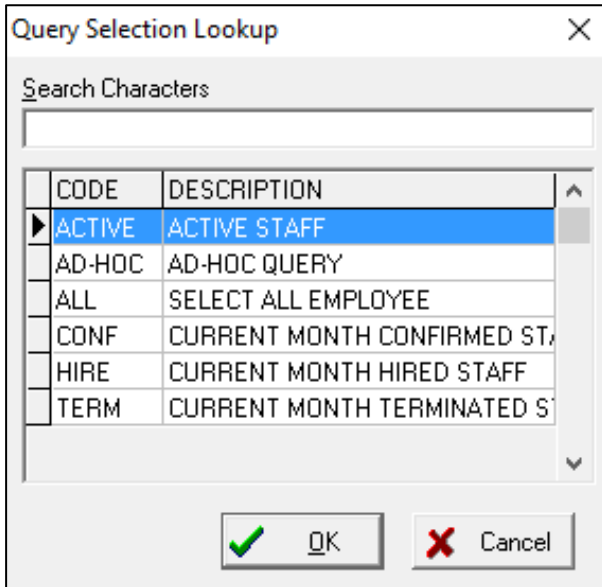


No	Description				
1	The criterias available to choose. You can do a quick search of the criteria by clicking on HEADING. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">No</th> <th>HEADING</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	No	HEADING		
No	HEADING				
2	Once you had selected the criteria from (1) it will appear here.				

3	<p>OP stands for Operators. The Operators available are</p> <table border="1" data-bbox="280 327 1497 981"> <thead> <tr> <th data-bbox="280 327 427 398">Symbol</th> <th data-bbox="427 327 1497 398">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="280 398 427 479">=</td> <td data-bbox="427 398 1497 479">Equals. Only select employees with the exact criteria.</td> </tr> <tr> <td data-bbox="280 479 427 555"><</td> <td data-bbox="427 479 1497 555">Lesser than (for numeric values e.g, Basic Pay)</td> </tr> <tr> <td data-bbox="280 555 427 631"><=</td> <td data-bbox="427 555 1497 631">Equal or lesser than (for numeric values e.g, Basic Pay)</td> </tr> <tr> <td data-bbox="280 631 427 707">></td> <td data-bbox="427 631 1497 707">Greater than (for numeric values e.g, Basic Pay)</td> </tr> <tr> <td data-bbox="280 707 427 784">>=</td> <td data-bbox="427 707 1497 784">Equal or greater than (for numeric values e.g, Basic Pay)</td> </tr> <tr> <td data-bbox="280 784 427 900"><></td> <td data-bbox="427 784 1497 900">Not equals. Select everything except of employees meeting selected criteria.</td> </tr> <tr> <td data-bbox="280 900 427 981">Like</td> <td data-bbox="427 900 1497 981">Wild card.</td> </tr> </tbody> </table>	Symbol	Description	=	Equals. Only select employees with the exact criteria.	<	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.
Symbol	Description																
=	Equals. Only select employees with the exact criteria.																
<	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	<p>REL stands for Relational Operator.</p> <table border="1" data-bbox="280 1135 1497 1438"> <thead> <tr> <th data-bbox="280 1135 427 1211">REL</th> <th data-bbox="427 1135 1497 1211">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="280 1211 427 1328">AND</td> <td data-bbox="427 1211 1497 1328">Used to combine different criterion into one. All criteria linked with “AND” operator must be fulfilled</td> </tr> <tr> <td data-bbox="280 1328 427 1438">OR</td> <td data-bbox="427 1328 1497 1438">Select by either criterion within the query. Select by either this condition or that condition</td> </tr> </tbody> </table>	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										
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																

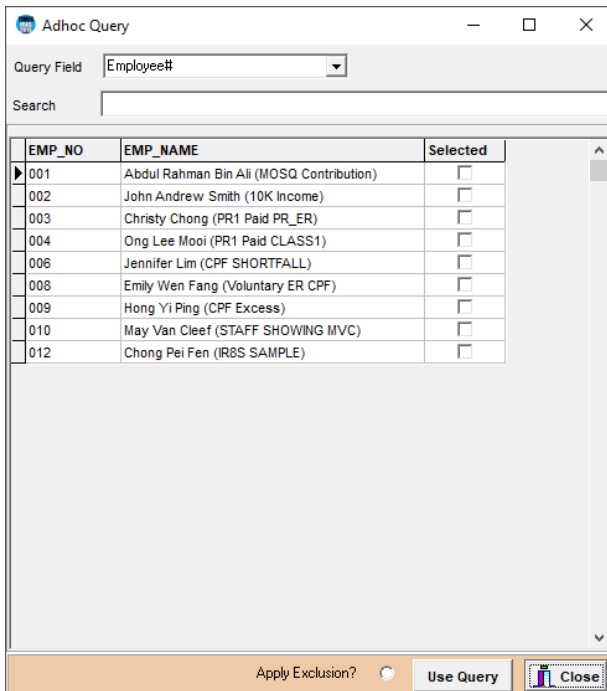
“Query Selection”

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.

Lookup ✕

Search Characters

||

NEW_IC	EMP_NO	EMP_NAME	PAY_GROUP	HIRED_DATE	TERMINATION_DATE	LAST_PAYMENT_DATE
▶ S6904035G	003	Christy Chong (PR1 Paid PR_ER)	5.0DAYS	01/01/2014		
S7023456D	009	Hong Yi Ping (CPF Excess)	5.0DAYS	11/12/2013		
S7024456Z	008	Emily Wen Fang (Voluntary ER CPF)	5.0DAYS	01/03/2016		
S8003019C	004	Qng Lee Mooi (PR1 Paid CLASS1)	5.0DAYS	09/06/2008		
S8023423F	012	Chong Pei Fen (IR8S SAMPLE)	5.0DAYS	21/11/2010		
S8134513I	001	Abdul Rahman Bin Ali (MOSQ Contribution)	5.0DAYS	01/01/2010		
S8365627A	006	Jennifer Lim (CPF SHORTFALL)	5.0DAYS	16/11/1999		
S8504453B	010	May Van Cleef (STAFF SHOWING MVC)	5.0DAYS	16/02/2004		
S8798324B	007	Tan Kok Keong (FOREIGN ADDRESS)	STD	01/01/2013	03/08/2016	03/08/2016
S8798324B	809	Tan Kok Keong (FOREIGN ADDRESS)	STD	24/08/2016	08/08/2014	08/08/2014
S8943456D	011	Hank Ong (Retrenched Staff)	STD	17/11/2001	31/12/2016	31/12/2016

Search By

NEW_IC

2.19 API Status Code List

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

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