

e-Submission of Employment Income

User Guide for Amendment Submission

Amendment submission is required if there are changes to the amounts or the fields affecting the total amount of employment income as we are unable to delete/ignore any submitted files.

Note that you do not have to send amendment files for changes to employees' personal particulars such as address, date of birth, etc. You can inform IRAS via email to ais@iras.gov.sg for amendments to submitted employees' personal particulars.

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Preparing amendment files

The system works by adding up all amounts submitted for each employee. Hence,

- only prepare and submit amendment for affected employee(s),
- submit only the difference in the amount(s),
- leave all other numeric fields not affected by the error blank, and
- submit IR8A amendment file if the amendment for the appendices affects the figures submitted for Form IR8A.

Examples of amounts which is under/over declared in the earlier submission:

Under declared	Actual Salary = \$25,000 Original submission = \$21,000 Amended record should be shown as "\$4,000" <i>i.e. original \$21,000 + amendment \$[4,000] = final amount \$25,000</i>
Over declared	Actual Bonus = \$6,000 Original submission = \$8,000 Amended record should be shown as "-\$2,000" <i>i.e. original \$8,000 + amendment \$[-2,000] = final amount \$6,000</i>

★Important note:

For omission case(s), where **no** information has been submitted for the affected employee(s), prepare and submit an **original** file containing only the omitted employee record(s). Employee record(s) in amendment file(s) will not be accepted without an original submission for the same employee record.

Details for the preparation of amendment records for each form types are covered in the next few sections.

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Submitting amendment files

You can send in amendment files through:

- e-Submission of Employment Income Applications hosted by IRAS, or

Application	Suitable for	Get the application at
Validation and Submission Application	For employers with compatible payroll software that can generate amendment files. You may check with your payroll software vendor for more information.	IRAS website: http://www.iras.gov.sg/irasHome/page04.aspx?id=3274 .
Offline Application	All employers.	IRAS website: http://www.iras.gov.sg/irasHome/page04.aspx?id=3272 .
Online Application	To use Online application for amendment, the original file should be also prepared using the Online application.	<i>myTax Portal:</i> https://mytax.iras.gov.sg/

- Provident and Tax (PAT) system managed by CrimsonLogic Pte Ltd. (Subscription with CrimsonLogic Pte Ltd is required for submission via PAT.)

Deadline for amendment submission

Amendments must be submitted as soon as the errors are discovered.

- Deadline for amendment submission is on **31st March**.
- If the error is discovered after 31st March, please email to ais@iras.gov.sg with the following information:
 1. Name of organisation
 2. Organisation ID
 3. Reason for the amendment
 4. Number of employees affected

Special arrangements will have to be made for you to submit the amendment file(s).

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★Important note 1 - Amendment to appendices affecting amounts in submitted IR8A

If the amendment for any appendices affects the figures submitted for Form IR8A, you have to submit an IR8A amendment file too.

Only the amounts in an IR8A amendment file will change the amounts in the previously submitted IR8A information.

★Important note 2 - Omission cases for Form IR8A

For omission case(s), where **no** IR8A file has been submitted for the affected employee(s), prepare and submit an **original** IR8A file containing only the omitted employee record(s).

Do not submit the income information again for other employees who have already been submitted previously.

Amendments that should be submitted electronically

Error in	Scenario	How to amend?
Employee ID number	<p>Incorrect ID number submitted</p> <p>Note: If the affected employee has appendices, please refer to the next few sections on amendments for respective appendices.</p>	<p>The income/deduction information would have been updated to the incorrect taxpayer's record. You have make 2 submissions:</p> <ol style="list-style-type: none"> 1. Submit an amendment file with corresponding negative amounts, using the incorrect ID number, to offset the amounts submitted for the incorrect taxpayer record. 2. Submit an original file with only the record of the affected employee. <p>Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.</p>
Income or deduction amounts	<p>Amount that is:</p> <ol style="list-style-type: none"> i. Under declared ii. Over declared iii. Not declared 	<p>Submit an amendment file containing the difference in amount for the affected field(s) only.</p> <ol style="list-style-type: none"> i. Amount to add to original submission ii. Negative amount to negate from original submission iii. Actual amount to add to empty field

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Error in	Scenario	How to amend?
Dates for Bonus, Director's Fees and/or Gross Commission Period	The actual and incorrectly submitted dates are in different years.	The dates determine which Year of Assessment the information is submitted for. Hence, when rectifying dates of different years, you have to make 2 amendment submissions: <ol style="list-style-type: none">1. Submit the negative amount, with the incorrect date, for the corresponding affected field to offset the amount for the incorrect year.2. Submit the amount, with the actual date, for the corresponding affected field.
Employee's Income Tax borne by employer	Left blank for previous submission(s).	You can overwrite the information. Submit amendment file with correct indicator and corresponding amount.
	Only amount is incorrectly submitted. Indicator, either 'Partial' or 'Fixed' is correct.	Submit an amendment file containing the <u>difference</u> in amount for the tax to be borne by employer/employee.
Tax Exempt/ Remission indicator	Left blank for previous submission(s).	You can overwrite the information. Submit amendment file with correct indicator and corresponding amount.
	Only amount is incorrectly submitted. Indicator is correct.	Submit an amendment file containing the <u>difference</u> in amount with the same indicator.

Other amendments for IR8A

For scenarios that cannot be found in the above table, please inform IRAS of the correct information (including a revised copy of the Form IR8A) via either:

- fax with a cover letter to 6351 3302, or
- *myTax Mail* (<https://mytaxmail.iras.gov.sg/>).

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★Important note 1 - Amendment to Form IR8S affecting amounts in submitted IR8A

If the amendment for IR8S affects the figures submitted for Form IR8A, you have to submit an IR8A amendment file too.

Only the amounts in an IR8A amendment file will change the amounts in the previously submitted IR8A information.

★Important note 2 - Omission cases for Form IR8S

For omission case(s), where **no** IR8S file has been submitted for the affected employee(s), prepare and submit an **original** IR8S file, containing only the omitted employee record(s).

What about the IR8A file?

- If no IR8A has been submitted for the affected employee, you have to prepare and submit an IR8A file with full employment income/deduction information, including corresponding amount for 'Excess/Voluntary contribution to CPF by employer' field.
- If affected employee's IR8A has been submitted,
 - with corresponding amount, you do not have to submit an IR8A file again.
 - without corresponding amount, you have to prepare and submit an IR8A file with only the corresponding amount for 'Excess/Voluntary contribution to CPF by employer' field

Do not submit the income information again for other employees who have already been submitted previously.

Amendments that should be submitted electronically

Error in	Scenario	How to amend?
Employee ID number	Incorrect ID number submitted only for IR8S	Submit an original IR8S file containing only the record for the correct employee. Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.

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Error in	Scenario	How to amend?
Employee ID number	Incorrect ID number submitted for both IR8A and IR8S	<p>The income/deduction information in the IR8A file would have been updated to the incorrect taxpayer's record.</p> <p>You have to make 2 submissions:</p> <ol style="list-style-type: none">1. Submit an amendment IR8A file with corresponding negative amounts, using the incorrect ID number, to offset the amounts submitted for the incorrect taxpayer record.2. Submit an original IR8A and IR8S file with only the record of the affected employee. <p>Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.</p>
Monthly Wages and Contributions	<p>Amount that is:</p> <ol style="list-style-type: none">i. Under declaredii. Over declarediii. Not declared	<p>Submit an amendment file containing the difference in amount for the affected field(s) only.</p> <ol style="list-style-type: none">i. Amount to add to original submissionii. Negative amount to negate from original submissioniii. Actual amount to add to empty field
<p>Either:</p> <ul style="list-style-type: none">• Excess/ Voluntary Contribution to CPF,• Details of Refund claimed/ to be claimed on Excess CPF Contributions , or• Refund amount Received from CPF.	<p>Amount that is:</p> <ol style="list-style-type: none">i. Under declaredii. Over declarediii. Not declared	<p>Changes to amounts for these fields will affect the corresponding amount for 'Excess/Voluntary contribution to CPF by employer' field within the IR8A file submitted.</p> <p>You have to submit amendment IR8A and IR8S files, both containing the difference in amount for the affected field(s) only.</p> <ol style="list-style-type: none">i. Amount to add to original submissionii. Negative amount to negate from original submissioniii. Actual amount to add to empty field

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★ Important note 3 - Date and/or interest amounts received from CPF Board for refund of excess CPF contributions

You are not required to submit amendment IR8S to inform IRAS of the date and/or interest amounts received from CPF Board for refund of excess CPF contributions. Please inform the employee to declare the interest amounts as interest income in his income tax return according to the year the interest income is derived in.

Other amendments for IR8S

For scenarios that cannot be found in the above table, please inform IRAS of the correct information (including a revised copy of the Form IR8A and IR8S) via either:

- fax with a cover letter to 6351 3302, or
- *myTax Mail* (<https://mytaxmail.iras.gov.sg/>).

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★Important note 1 - Amendment to Appendix 8A affecting amounts in submitted IR8A

If the amendment for Appendix 8A affects the figures submitted for Form IR8A, you have to submit an IR8A amendment file too.

Only the amounts in an IR8A amendment file will change the amounts in the previously submitted IR8A information.

★Important note 2 - Omission cases for Appendix 8A

For omission case(s), where **no** Appendix 8A file has been submitted for the affected employee(s), prepare and submit an **original** Appendix 8A file, containing only the omitted employee record(s).

What about the IR8A file?

- If no IR8A has been submitted for the affected employee, you have to prepare and submit an IR8A file with full employment income/deduction information, including corresponding amount for 'Value of Benefits-in-Kind' field.
- If affected employee's IR8A has been submitted,
 - with corresponding amount, you do not have to submit an IR8A file again.
 - without corresponding amount, you have to prepare and submit an IR8A file with only the corresponding amount for 'Value of Benefits-in-Kind' field

Do not submit the income information again for other employees who have already been submitted previously.

Amendments that should be submitted electronically

Error in	Scenario	How to amend?
Employee ID number	Incorrect ID number submitted only for Appendix 8A	Submit an original Appendix 8A file containing only the record for the correct employee. Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.

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Error in	Scenario	How to amend?
Employee ID number	Incorrect ID number submitted for both IR8A and Appendix 8A	<p>The income/deduction information in the IR8A file would have been updated to the incorrect taxpayer's record.</p> <p>You have to make 2 submissions:</p> <ol style="list-style-type: none">1. Submit an amendment IR8A file with corresponding negative amounts, using the incorrect ID number, to offset the amounts submitted for the incorrect taxpayer record.2. Submit an original IR8A and Appendix 8A file with only the record of the affected employee. <p>Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.</p>
Items 1 to 4a	<p>Amount that is:</p> <ol style="list-style-type: none">i. Under declaredii. Not declared	<p>Submit an amendment file containing the difference in amount for the affected field(s) only.</p> <ol style="list-style-type: none">i. Amount to add to original submissionii. Actual amount to add to empty field
Items 4b to 4k	<p>Amount that is:</p> <ol style="list-style-type: none">iii. Under declarediv. Over declaredv. Not declared	<p>Submit an amendment file containing the difference in amount for the affected field(s) only.</p> <ol style="list-style-type: none">iii. Amount to add to original submissioniv. Negative amount to negate from original submissionv. Actual amount to add to empty field

Other amendments for Appendix 8A

For scenarios that cannot be found in the above table, please inform IRAS of the correct information (including a revised copy of the Form IR8A and Appendix 8A) via either:

- fax with a cover letter to 6351 3302, or
- *myTax Mail* (<https://mytaxmail.iras.gov.sg/>).

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★Important note 1 - Amendment to Appendix 8B affecting amounts in submitted IR8A

If the amendment for Appendix 8B affects the figures submitted for Form IR8A, you have to submit an IR8A amendment file too.

Only the amounts in an IR8A amendment file will change the amounts in the previously submitted IR8A information.

★Important note 2 - Omission cases for Appendix 8B

For omission case(s), where **no** Appendix 8B file has been submitted for the affected employee(s), prepare and submit an **original** Appendix 8B file, containing only the omitted employee record(s).

What about the IR8A file?

- If no IR8A has been submitted for the affected employee, you have to prepare and submit an IR8A file with full employment income/deduction information, including corresponding amount for 'Gains and profits from share option' field.
- If affected employee's IR8A has been submitted,
 - with corresponding amount, you do not have to submit an IR8A file again.
 - without corresponding amount, you have to prepare and submit an IR8A file with only the corresponding amount for 'Gains and profits from share option' field

Do not submit the income information again for other employees who have already been submitted previously.

Amendments that should be submitted electronically

Error in	Scenario	How to amend?
Employee ID number	Incorrect ID number submitted only for Appendix 8B	Submit an original Appendix 8B file containing only the record for the correct employee. Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.

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Error in	Scenario	How to amend?
Employee ID number	Incorrect ID number submitted for both IR8A and Appendix 8B	<p>The income/deduction information in the IR8A file would have been updated to the incorrect taxpayer's record.</p> <p>You have to make 2 submissions:</p> <ol style="list-style-type: none">1. Submit an amendment IR8B file with corresponding negative amounts, using the incorrect ID number, to offset the amounts submitted for the incorrect taxpayer record.2. Submit an original IR8A and Appendix 8B file with only the record of the affected employee. <p>Please email to ais@iras.gov.sg to inform of the incorrect previous submission and the completed rectification actions.</p>
<ul style="list-style-type: none">• Particulars of company• Type of Plan• Date of Grant• Date of Exercise *• Exercise price (or Market Value)• Number of Shares	Incorrect information submitted	<p>Note: You are required to submit amendment IR8A file only if the total changes affect the overall Share Option Gains amount for the year.</p> <p>You have to submit an amendment Appendix 8B containing 2 records for each affected employee:</p> <ol style="list-style-type: none">1. Enter the same information as per previous submission with negative sign for number of shares under the incorrect record.2. Enter the actual information to be submitted.

* **Note:** You are **not required** to submit amendment file if the error is only on the day and/or month of the date of exercise. Please inform IRAS of the incorrect date and the list of employees' records affected via fax with cover letter to fax number 6351 3302 or via [myTax Mail](#).

Other amendments for Appendix 8B

For scenarios that cannot be found in the above table, please inform IRAS of the correct information (including a revised copy of the Form IR8A and Appendix 8B) via either:

- fax with a cover letter to 6351 3302, or
- *myTax Mail* (<https://mytaxmail.iras.gov.sg/>).

Can I submit amendment without corresponding IR8A?

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You can **only** submit amendment without corresponding IR8A file only if the information in the original IR8A file has been submitted correctly.

Scenarios include:

- Amendments to Form IR8S, Appendix 8A or Appendix 8B does not affect the corresponding figures in the fields 'Excess/Voluntary contribution to CPF by employer', 'Value of Benefits-In-Kind' and 'Gains and profits from share option' respectively.
- Amounts for the fields 'Excess/Voluntary contribution to CPF by employer', 'Value of Benefits-In-Kind' and 'Gains and profits from share option' have been declared correctly in original Form IR8A previously submitted. But, Form IR8S, Appendix 8A or Appendix 8B have been omitted in the original submission.

The scenarios are vice versa between Form IR8A and the appendices.