

**FAQs For Payroll Vendors**

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## **Part 1 - e-Submission of Employment Income**

### **Section 1 - File Specifications/ Format**

**Q1 Can some fillers be reserved for vendor's use e.g. to include the vendors' code or company registration numbers?**

**Ans** The last 50 bytes in the Detail record of .txt file will be reserved for the vendor's use. There will be no validation on this field.

**Q2 Is the e-Submission of Employment Income's format the same as CrimsonLogic's Provident and Tax Line (PAT)?**

**Ans** The format of file generated from the PAT line is in Edifact format while that of the e-Submission of Employment Income application is in TXT or XML format. For enquiries pertaining to Provident And Tax Line, please contact CrimsonLogic at 6887 7888 (option 2,1) or email to PAT@crimsonlogic.com.sg.

**Q3 Can a new field for Form Type be provided in the Header of .txt file as this will reduce error in uploading the same file more than once?**

**Ans** Yes, vendors can make use of the following positions:  
For IR8A - at position 261 to 270, use 'IR8A'  
For Appendix 8A - at position 259 to 268, use 'A8A'  
For Appendix 8B - at position 269 to 278, use 'A8B'  
For IR8S - at position 259 to 268, use 'IR8S'

**Q4 Is the information provided in the file format complete?**

**Ans** The information on the file format is complete.

If you have clarification on the file specification, you can email to esub-tech@iras.gov.sg.

**Q5 Will TXT file format be discontinued?**

**Ans** There is no plan to discontinue the acceptance of TXT format in the near future.

**Q6 Will there be changes to the new file format in the near future as IRAS makes changes to the Form IR8A every year?**

**Ans** Tax changes and new government initiatives may result in changes to the file format. IRAS will as far as possible try to minimise changes to the file format.

**Q7 What is the Name of Division/ Branch in the Header of the file format for?**

**Ans** This is for the company to input name of Division/ Branch preparing the file and it is a free text format. This will enable IRAS to contact the relevant division directly if clarification of information given in the input file is required.

**Q8 Are decimals required for detailed breakdown of income such as value of benefits-in-kind or amount of allowance in IR8A?**

**Ans** Yes. Data fields which are defined with a “v” denote that decimals are allowed. However, do not use dot “.” to represent decimals in an amount field of a TXT file.

For example:

The data type is S9(7)v99. In a TXT file,

The value “105.50” should be output as 000010550

The value “105.00” should be output as 000010500

**This does not apply to XML format.**

**Q9 For a negative amount with decimals, how do we input the figure for TXT format?**

**Ans** The last digit of negative number is to be represented by a mapping to the special characters or letters.

For example:

The data type is S9(7)v99. In a TXT file,

The value “-105.50” should be output as 00001055}

The value “-105.55” should be output as 00001055N

**This does not apply to XML format.**

For more details, please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > [Quick links](#) > [e-Services](#) > [Other e-Services](#) > [e-Submission of Employment Income](#) > [Technical File Format/ Specifications](#) > [Things to note for both TXT and XML](#)

**Q10 Are the alpha signs and } applicable to all numeric fields other than amounts e.g. number of shares?**

**Ans** The alpha signs and } are only applicable to data fields which are defined as S9(N) or S9(N)v99. Data fields which are defined as 9(N) do not require the alpha signs and }.  
**This does not apply to XML format.**

**Q11 What is the number of occurrences for stock options exercised by an employee on different dates for each scheme of Stock Option/ Plan?**

**Ans** The e-Submission application provides up to 15 records for each scheme.

**Q12 Can IRAS provide the complete list of the nationality and country codes?**

**Ans** The complete list is available at IRAS’ website at [www.iras.gov.sg](http://www.iras.gov.sg) > [Quick links](#) > [e-Services](#) > [Other e-Services](#) > [e-Submission of Employment Income](#) > [Technical File Format/ Specifications](#) > [List of Country & Nationality Code](#)

**Q13 Can IRAS provide the description of the abbreviation of the organisation’s identification types in the file format?**

**Ans** The description of the identification related abbreviations are

<b>Abbreviation</b>	<b>Description</b>
UEN	There are 3 UEN formats,  1) nnnnnnnnX (Business Registration number issued by ACRA) 2) yyyynnnnnX (Local Company Registration number issued by ACRA) 3) TyyPQnnnnX or SyyPQnnnnX (all other entities)
ASGD	Tax reference number assigned by IRAS
ITR	Income Tax Reference number assigned by IRAS
GSTN	Goods & Services Tax number issued by IRAS

**Q14 Where can we get a copy of the file format and sample files?**

**Ans** Please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > [Quick links](#) > [e-Services](#) > [Other e-Services](#) > [e-Submission of Employment Income](#) > [Technical File Format/ Specifications](#)

**Q15 Where can we get the algorithm for NRIC and FIN numbers?**

**Ans** You can purchase the algorithm from the ICA. Please email to [lim\\_chee\\_hoe@ica.gov.sg](mailto:lim_chee_hoe@ica.gov.sg) or call 6391 6313.

## **Section 2 - File Validation Test**

**Q16 When are payroll vendors required to participate in the File Validation Test?**

**Ans** Payroll vendors are required to participate in the File Validation Test if they wish to be listed in IRAS' website. They are also required to inform IRAS and pass the File Validation Test for every subsequent changes made to their payroll software.

For payroll vendors who wished to participate, they can send their request to [esub-tech@iras.gov.sg](mailto:esub-tech@iras.gov.sg).

**Q17 What must payroll vendors submit during the File Validation Test?**

**Ans** Payroll vendors are required to generate a sample test file from their software based on a set of test scenarios which will be provided by IRAS. They will then submit the test file via email to [esub-tech@iras.gov.sg](mailto:esub-tech@iras.gov.sg) for validation.

**Q18 How soon can IRAS notify the results of the File Validation Test?**

**Ans** IRAS targets to notify the results within 7 working days from the date of submission.

**Q19 What happens if a payroll vendor fail the File Validation Test?**

**Ans** IRAS will only publish the names of payroll vendors who had passed the File Validation Test. Thus, payroll vendors who fail the File Validation Test will have to re-generate the test file and re-submit to IRAS for another round of validation.

**Q20 When will IRAS publish the payroll vendor's name who passed the File Validation Test?**

**Ans** The list of Payroll Vendors supporting IRAS' Specification will be updated within the first week of every month. Payroll vendors are required to inform IRAS should there be subsequent changes to their software once their names have been published. IRAS reserves the right to remove any payroll vendor from the website list without notification.

### **Section 3 - Security**

**Q21 Must the files be encrypted as a security feature?**

**Ans** The e-submission of employment income application uses the Secure Socket Layers (SSL) technology which is the industry standard protocol for secure, web-based communications and transactions. SSL creates a secure communication channel between the server and the consumer's browser. SSL provides message privacy by encrypting all information exchanged between the web server and the consumer's browser.

There are control total checks in place to ensure completeness of file submission. Taxpayers will also be able to see the final amounts uploaded to their individual tax file in *myTax* Portal.

#### **Section 4 - Auto-Inclusion Scheme for Employment Income**

**Q22 How do I sign up for the Auto-Inclusion Scheme for Employment Income?**

**Ans** To participate in the Auto-Inclusion Scheme for Employment Income, employers has to complete the “Application For Participating In Auto-Inclusion Scheme For Employment Income” and submit to IRAS. To get the form, please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > [Quick links](#) > [e-Services](#) > [Other e-Services](#) > [e-Submission of Employment Income](#) > [Auto-Inclusion Scheme for Employment Income](#) > [Application Form](#)

**Q23 Must employers register with CrimsonLogic to participate in the Auto-Inclusion Scheme for Employment Income?**

**Ans** The Auto-Inclusion Scheme for Employment Income is an initiative by IRAS. Employers first sign up with IRAS using the form “Application For Participating In Auto-Inclusion Scheme For Employment Income”.

Employers then choose either to submit the employment income of employees using the e-Submission of Employment Income application, which is administered by IRAS, or the Provident And Tax Line, administered by CrimsonLogic. For Provident And Tax Line, subscription to CrimsonLogic is required.

For enquiries pertaining to Provident And Tax Line, please call 6887 7888 (option 2,1) or email to [PAT@crimsonlogic.com.sg](mailto:PAT@crimsonlogic.com.sg).

## **Section 5 - Submission**

**Q24 Can employers upload more than 1 file on the same day?**

**Ans** Yes, you can upload more than 1 file on the same day. For example, a company has 1000 employees, and it wants to submit the first 500 employees in the first file and the rest of the 500 employees in another file. The Validation & Submission Application allows a maximum of 4 files to be uploaded at a time.

**Q25 Can employers check the contents of the file after submitting to IRAS?**

**Ans** Employers are not able to check the contents of the file after uploading. There will be a summary page displaying some of the file details such as the total income and deduction, total number of records for IR8A when using Validation & Submission Application.

**Q26 Can employers send files of same/ different forms to IRAS via different modes of submission, e.g. PAT, e-Submission of Employment Income Application?**

**Ans** Yes they can. However, employers should not send the same file via different modes.

**Q27 Is there a limit to the file size to be uploaded?**

**Ans** The maximum file size is 10MB and can accommodate a file of about 1,000 IR8A records.

**Q28 Does e-submission of employment income accept Zip files as this will make the submission faster and smoother?**

**Ans** The Offline Application and Validation & Submission Application will auto-zip the files before they are uploaded to IRAS. The employers must not zip the files themselves.

**Q29 Does the e-Submission of Employment Income application goes through CrimsonLogic?**

**Ans** The e-Submission of Employment Income application is hosted by IRAS. All data submitted by the employers via the e-Submission of Employment Income application comes to IRAS directly.

**Q30 Is there a preferred mode of submission?**

**Ans** IRAS accepts files submitted electronically via the Provident and Tax Line and the e-Submission of Employment Income. Employers can choose to use the mode that is convenient for them.

**Q31 How soon can IRAS inform employers if the file is not in order?**

**Ans** IRAS targets to inform the employers within 5 working days if the file fails the format checks or does not conform to IRAS' file specifications on mandatory fields. If the files are uploaded via the Validation & Submission Application, invalid data will be flagged out during the validation process.

**Q32 Can employers authorise agents to submit on their behalf?**

**Ans** Yes, employers can authorise tax agents or other persons to submit the employees' income details. They can do the authorisation using the "e-Services Authorisation System" (EASY).

**Q33 What is the deadline for submission of information?**

**Ans** The deadline for submission of employment income information is the same as for the preparation of manual IR8A which is 1 March every year. However, IRAS would like to encourage employers to submit the information by 10 Feb so that their employees can see the details when they e-file their tax return.

## **Section 6 - Trial Submission**

**Q34 For the trial submission, can fictitious names, address etc. be used?**

**Ans** You can use fictitious data for the trial submission. However, IRAS would like to encourage the use of actual scenario so that it mirrors the actual live data. However, the employees' identification number and the organisation identification number cannot be fictitious.

**Q35 Do all employers have to participate in trial submission?**

**Ans** Selected employers will be invited for the trial submission. For employers who wished to participate, they can send their request to [ais@iras.gov.sg](mailto:ais@iras.gov.sg).

**Q36 When will the trial submission be conducted?**

**Ans** The trial submission will be conducted in the last quarter of the year. Invited employers will be notified via emails or letters.

## **Section 7 - Others**

**Q37** Currently some employees are not able to see the information submitted by their employers when they e-file although the employers have already submitted the files. Can IRAS allow employers to view the status of file processed so that they can answer their employee's queries?

**Ans** Some of the employees are not able to see their employment income details populated on their e-tax returns as the employment income files received by IRAS are updated progressively.

If the employer uploads the file via the e-Submission of Employment Income application, the status of the file uploaded can be viewed at the "View Status" menu. They will however not be able to see whether each of the individual records in the file has been processed.

**Q38** Will IRAS evaluate the payroll software?

**Ans** IRAS does not evaluate the payroll software. IRAS will only publish the list of payroll vendors who have passed IRAS' File Validation Test.

**Q39** Are there separate hotline to support Provident and Tax Line and the e-Submission of Employment Income applications?

**Ans** The Provident and Tax Line application is hosted and managed by CrimsonLogic while the e-Submission of Employment Income Application is hosted and managed by IRAS.

The helpline and email address for enquiries pertaining to Provident and Tax Line is 6887 7888 (option 2,1) and PAT@crimsonlogic.com.sg respectively.

The helpline and email address for enquiries pertaining to e-Submission of Employment Income and Auto-Inclusion Scheme for Employment Income is 1800 356 8015 (Option 3) and ais@iras.gov.sg respectively. For file format enquiries, please email to esub-tech@iras.gov.sg.

**Q40** If there are any problems encountered during the submission, will IRAS troubleshoot and reply the employer?

**Ans** If the submission problem encountered is in the e-Submission of Employment Income application, employers can call IRAS helpline at 1800 356 8015 (Option 3) or email to ais@iras.gov.sg.

If the submission problem encountered is in the Provident and Tax Line, employers will have to contact CrimsonLogic directly.

**Q41 What are the incentives for the vendors to use or change to the new file format for their payroll software?**

**Ans** If the payroll software can generate a file which can be submitted to IRAS, employers will find submitting the file to IRAS easy and convenient. IRAS' plan is to reach out to all employers. Thus, this will be a service to your clients.

**Q42 If employers submit 2 files within a cut-off period, suggest system to take the latest file or allow the amount to be 'over-ride', instead of having to provide the incremental amount as latter would require the initial set of figures to be stored. Also suggest to provide an option to the sender to indicate whether the information for subsequent file is to be overwritten or added/ subtracted.**

**Ans** There are instances where the same company has more than one payroll system administered by different departments or HR personnel as the nature of income is different. For such cases, the amount given in two different files should be added and not overwritten.

To avoid confusion to the filing of employment income details, changes to the amount would have to be given as the difference.

**Q43 Must all payroll vendors develop the payroll software based on IRAS file specifications?**

**Ans** IRAS file specifications is for employers who filed their employment income via the e-Submission of Employment Income Application. If you are supporting employers who file via Provident and Tax Line, you will use the file specifications provided by CrimsonLogic.

## **Part 2 - Provident and Tax Line (PAT)**

**Q44 To use the Provident And Tax Line, does CrimsonLogic go to the company's premise to install the software?**

**Ans** Employers who choose to file the employment income details via the Provident and Tax Line (managed by CrimsonLogic), have to subscribe to the system with CrimsonLogic. For more details, please refer to CrimsonLogic's website at <http://www.pat.com.sg>.

**Q45 Will the Provident and Tax Line be phased out after the implementation of IRAS' e-Submission of Employment Income Application?**

**Ans** Provident and Tax Line will be available as long as CrimsonLogic supports it. The e-Submission of Employment Income application provides employers an alternative to submit employment income details electronically. Employers can choose the mode that is most convenient to them.

### Part 3 - Tax Matters

**Q46 If the employer is in the Auto-Inclusion Scheme for Employment Income, is the employer required to submit the employment income of employees who earn \$22,000 or more?**

**Ans** The employer has to submit the employment income for the following classes of persons regardless of the amount,

- (a) full-time resident employees;
- (b) part-time resident employees;
- (c) non-resident employees;
- (d) company director (including a non-resident director); and
- (e) pensioner.

This applies whether the employer is in the Auto-Inclusion Scheme for Employment Income or preparing physical IR8As. A copy of the Government Gazette which specifies the obligation of an employer is available at [www.iras.gov.sg](http://www.iras.gov.sg) > Responsibilities as an employer > Filing employee earnings (IR8A, Appendix 8A, Appendix 8B, IR8S) > S68(2) of Income Tax Act

**Q47 Is the employer required to submit the employment income of employees who are not earning any income for the entire year but still exists in the company's payroll system?**

**Ans** The employer is not required to submit records for employees who had not earned any income or deductions from the company for the entire year.

**Q48 If the employer is in the Auto-Inclusion Scheme for Employment Income, must the employee still file the income tax return?**

**Ans** Employees have to file their Income Tax Return when they receive any of the following notification from IRAS: a SingPass letter, IRAS PIN mailer, paper form or SMS to file.

Employees do not need to enter the employment income and deductions from the company which have been auto-included on their behalf.

If the employees e-file, the information of their employment income and deductions will be shown in the Income, Deduction, and Relief Statement. If they are completing the paper form, they should enter '0' for the employment income and any donations, CPF contributions and life insurance premiums deducted from the salary.

Employees have to declare any other income (e.g. rental income) and indicate their claims for tax relief (e.g. child relief, parent relief) where applicable.

Only employees who have received a No-Filing Service (NFS) letter and do not have other income or changes to their reliefs, do not need to file.