

## **e-Submission of Employment Income (File Format – Things to Note)**

### **1 Important Notes**

#### **1.1 General**

- 1.1.1 Data items in the file must be in the format specified by IRAS.
- 1.1.2 Algorithm for the validation of identification number such as NRIC and FIN numbers is available for purchase from the Ministry of Home Affairs. For details, please email to lim\_chee\_hoe@ica.gov.sg or call 6391 6313.
- 1.1.3 Only the list of characters shown below can be used in the file. Uppercase characters are valid as well.

|   |    |   |   |   |   |   |   |
|---|----|---|---|---|---|---|---|
| a | b  | c | d | e | f | g | h |
| i | j  | k | l | m | n | o | p |
| q | r  | s | t | y | v | w | x |
| y | z  | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8  | 9 | 0 | ( | ) | _ | - |
| + | =  | , | . | / | ? | : | ; |
| { | }  | [ | ] | \ | ~ | ! | @ |
| # | \$ | % | ^ | * |   |   |   |

- 1.1.4 The filler can be left blank.
- 1.1.5 The field “Form Type” in the Header of .txt file is used for identifying the various types of forms. For example:  
 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'

#### **1.2 Amount Fields**

- 1.2.1 Original File must not have negative value.
- 1.2.2 Drop decimals for income amount fields, which are defined with no decimals. For example, amount of \$31220.98 for “Others” in IR8A is to be captured as \$31220.
- 1.2.3 Round up decimals for deduction amount fields, which are defined with no decimals. For example, amount \$5566.22 for “CPF contributions” is to be captured as \$5567.

#### **1.3 Identical transaction in Appendix 8B file**

If a record has identical transactions (same Date of grant, Date of exercise, Exercise price, Open market value and Number of shares) please combine as one transaction. Please refer to example illustrated in Appendix 8B enclosed.

## 2. TXT files

### 2.1 Amount Fields

- 2.1.1 To capture negative value, the “-” sign is **not** acceptable. The last byte of numeric field must be given in the following format:

| For Positive Value, | For Negative Value, |
|---------------------|---------------------|
| 0 = {               | -0 = }              |
| 1 = A               | -1 = J              |
| 2 = B               | -2 = K              |
| 3 = C               | -3 = L              |
| 4 = D               | -4 = M              |
| 5 = E               | -5 = N              |
| 6 = F               | -6 = O              |
| 7 = G               | -7 = P              |
| 8 = H               | -8 = Q              |
| 9 = I               | -9 = R              |

For example:

The value “-105” should be output as **10N**

The value “105” should be output as **10E** or **105**

- 2.1.2 Do not use dot to represent decimals in an amount field.

For example:

The data type is S9(7)v99.

The value “105.50” should be output as **000010550**

The value “105.00” should be output as **000010500**

- 2.1.3 Optional amount fields need not be defaulted to all zeros unless stated in the file format.

- 2.1.4 It is preferable that amount field be pre-filled with preceding zeros if the number of bytes is less than the maximum field length.

For example:

Field length that is defined as S9(7)v99:

The value “105.50” should be output as **000010550**

The value “105.00” should be output as **000010500**

Amount fields not pre-filled with preceding zeros must be left aligned.

For example:

Field length that is defined as S9(7)v99:

The value “105.50” should be output as **10550**

The value “105.00” should be output as **10500**

## 2.2 Sample TXT files

For sample txt files, 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](#) > [Sample TXT files](#)

## 3 XML files

### 3.1 XML tags

3.1.1 ALL tags, mandatory or optional, must be present. However, you can leave a blank or empty value between the opening and closing tags of the Optional fields. For example:

```
<BlockNo xmlns="http://www.iras.gov.sg/IR8A"></BlockNo> or
<BlockNo xmlns="http://www.iras.gov.sg/IR8A"/>
```

3.1.2 Follow strictly the naming convention of the XML tags as given in the schema or sample file. No modification of the xml tags is allowed. XML tags are also case sensitive.

### 3.2 Unacceptable XML characters

3.2.1 The following are unacceptable characters and are to be replaced with an entity reference:

| Unacceptable XML Characters | Descriptions   | Replacement |
|-----------------------------|----------------|-------------|
| <                           | less than      | &lt;        |
| >                           | greater than   | &gt;        |
| &                           | ampersand      | &amp;       |
| '                           | apostrophe     | &apos;      |
| "                           | quotation mark | &quot;      |

For example:

```
<EmployerName>AB & CD Company Pte Ltd.</EmployerName>
```

The ampersand ‘&’ within the name will be replaced with ‘&amp;’.

The corrected version will look like this:

```
<EmployerName>AB &amp; CD Company Pte Ltd.</EmployerName>
```

### 3.3 Amount Fields

3.3.1 Negative values can be given with a “-” sign unlike the values in txt file.  
Example: -2000.

3.3.2 Decimals can be given in the amount fields (if the field allows decimals eg. Transport allowance can have 2 decimals while Salary cannot have decimals). Example: 200.55

### 3.4 Sample XML files

- 3.4.1 For sample XML files, 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](#) > [Sample XML files](#)

## 4 Common Errors

### 4.1 Organisation and Employees' ID Number

- 4.1.1 Organisation ID Number and ID Type are mandatory fields, and must be accurate. (E.g. “7” is for UEN – Business Registration No., “8” is for UEN – Local Registration No. etc.)
- 4.1.2 Employees' ID Number and ID Type are mandatory fields, and must be accurate. (E.g. “1” is for NRIC, “2” is for FIN etc.)
- 4.1.3 The Organisation ID to be used must be that of the company with which the employees are employed by. For example, where a company is a holding company with subsidiaries, if the holding company is filing on behalf of the subsidiary, the Organisation ID to use must be that of the subsidiary company.

### 4.2 Compatibility Checks Errors

- 4.2.1 If there is **Compensation/ Retrenchment** amount, the “Compensation/ Retrenchment Benefits Indicator” must be given as “Y” and “Approval obtained from IRAS Indicator” must not be blank.
- 4.2.2 If **Cessation Provision** is applicable, the “Commencement” and “Cessation” Dates have to be given and the “Cessation Provision Indicator” must be “Y”.
- 4.2.3 If there is **Gratuity** amount, the “Gratuity Indicator” must be given as “Y” and the amount furnished, else it should be “N” or left blank.
- 4.2.4 If **Gross Commission** is paid, the “Gross Commission amount”, “Gross Commission Indicator” and “Period of Gross Commission payment” must be furnished, else all the 3 fields must be left blank.
- 4.2.5 The **Value of furniture & fitting/ driver/ gardener** etc should be equal to item 6a to 6r divide by the number of employees sharing the quarter if there is more than 1 employee sharing the quarter.

### **4.3 Amount to be populated in IR8A**

- 4.3.1 The respective amount in Appendix 8A/ Appendix 8B/ IR8S has to be populated to the IR8A. If there is any amendment to the appendices, amendment to the respective amount in the IR8A has to be submitted as well.

For Example:

Amount in the “Total value of benefits-in-kind” (item 9) in Appendix 8A must be populated to the field “Value of Benefits-in-kinds” (item 44) in the IR8A.

- 4.3.2 In Appendix 8B, the Total of gross gains under S10(1)(g) and S10(1)(b) has to be declared under the respective amount fields (item 43 – S10(1)(b), item 19a – S10(1)(g)) in IR8A.

### **4.4 Reconciliation of Amount Fields**

- 4.4.1 The total amount in the IR8A and Appendix 8B trailer must reconcile with the total amount calculated from all the records.

### **4.5 Format of Date of Birth**

- 4.5.1 Date of Birth must be given in the format of YYYYMMDD.

### **4.6 Stock Option Gains - Section 10(1)(b) and Section 10(1)(g) amount wrongly populated in Form IR8A**

- 4.6.1 The Stock Option Gains amount to be populated in Form IR8A are as follows:  
Section 10(1)(b) : Gross amount of gains for ESOW; or ESOP granted after year 2003.  
Section 10(1)(g) : Gross amount of gains for ESOP granted before year 2003.

### **4.7 Wrong indicators in Form IR8A**

- 4.7.1 Example: IR8S indicator in Form IR8A was set to Y even though Form IR8S is not applicable

### **4.8 NULL pointer exists in file**

- 4.8.1 To replace NULL pointer with a space or zero value based on validation rule stated in file format.

## **4.6 Amendment Files**

- 4.6.1 Original file must have been submitted before an amendment file.
- 4.6.2 Amendment file is required only if there are changes to amounts or fields which affect the total amount of employment income. You do not have to send amendment files for changes to employee's personal particulars, such as address, date of birth, etc.

In the amendment file, furnish only the difference in amount. Leave all other numeric fields, which were not affected by the error (income and deductions) blank.

For Example:

Actual Salary = \$25,000  
Original Transmission = \$21,000  
Amended record should be shown as "\$4,000"

Actual Bonus = \$6,000  
Original transmission = \$8,000  
Amended record should be shown as "-\$2,000"

- 4.6.3 For employers using payroll software that is unable to generate amendment files that contain only the difference, please advise them to send the amendment using the IRAS' Offline Application.

## **5 File Validation and Submission to IRAS**

Users can use IRAS' Validation and Submission Application to validate the files for data error before transmitting to IRAS. Data errors detected will be flagged out and users can save the errors to a CSV file. The CSV file can be opened using Microsoft Excel and used as a reference to rectify the errors in the file.

For more information on the Validation and Submission Application please refer to:  
[www.iras.gov.sg](http://www.iras.gov.sg) > [Quick links](#) > [e-Services](#) > [Other e-Services](#) > [e-Submission of Employment Income](#) > [Validation and Submission Application](#)

## **6 Enquiries**

### General Enquiries

Helpline: 1800-356-8015 (Option 3)

Email: [ais@iras.gov.sg](mailto:ais@iras.gov.sg)

Fax: 6351 3302

### File Specifications

Email: [esub-tech@iras.gov.sg](mailto:esub-tech@iras.gov.sg)

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Appendix 8B (Incorrect Declaration)

DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTION (ESOP) / OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2009  
 Fill in this form and give to your employee / submit to IRAS (if required) by 1 Mar 2010. Kindly read the explanatory notes when completing this form.

Tax Ref. (NRIC/FIN): S1234567Z Name of Employee : John Doe Nationality: Singaporean Date of Birth: 01/01/1964 Sex: Male

| Company Registration Number  | Name of Company | Indicate Type of Plan Granted:<br>1) ESOP or<br>2) ESOW | Date of grant | Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans | Exercise Price of ESOP / or Price Paid/ Payable per Share under ESOW Plan (\$) | Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan (\$) | Open Market Value Per Share as at the Date Reflected at Column (d) of this form (\$) | Number of Shares Acquired | Gains from ESOP / ESOW Plans                              |                           |                     |  |   |
|--|-----------------|---|---------------|--|--|---|--|---------------------------|---|---------------------------|---------------------|--|---|
|  |                 |   |               |  |  |   |  |                           | Gross Amount Qualifying for Income Tax Exemption under: - |                           |                     | ****Gross Amount not Qualifying for Tax Exemption (\$) | Gross Amount of gains from ESOP / ESOW Plans (\$) |
| (a)  | (b)             | (c1)  | (c2)          | (d)  | (e)  | (f)   | (g)  | (h)                       | *ERIS (SMEs)  | **ERIS (All Corporations) | ***ERIS (Start-ups) |  |   |
| <b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>   |                 |   |               |  |  |   |  |                           | (i) = (g-e) x h   |                           |                     | (l) = (f-e) x h  | (m) = (i)   |
| XXXXX  | ABC Company     | ESOP  | 16/01/2003    | 01/01/2009   | 10   |   | 20   | 30                        |   |                           |                     | 300  | 300   |
| XXXXX  | ABC Company     | ESOP  | 16/01/2003    | 01/01/2009   | 10   |   | 20   | 30                        |   |                           |                     | 300  | 300   |
| XXXXX  | ABC Company     | ESOP  | 31/12/2003    | 01/01/2009   | 10   |   | 20   | 20                        |   |                           |                     | 200  | 200   |
| <b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     | 800  | 800   |
| <b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs</b>   |                 |   |               |  |  |   |  |                           | (i) = (g-f) x h   |                           |                     | (l) = (f-e) x h  | (m) = (i) + (l)                                   |
| XXXXX  | ABC Company     | ESOP  | 17/02/2003    | 01/01/2009   | 10   | 20  | 30   | 40                        | 400   |                           |                     | 400  | 800   |
| XXXXX  | ABC Company     | ESOP  | 17/02/2003    | 01/01/2009   | 10   | 20  | 30   | 40                        | 400   |                           |                     | 400  | 800   |
| XXXXX  | ABC Company     | ESOP  | 17/02/2003    | 01/01/2009   | 10   | 20  | 30   | 40                        | 400   |                           |                     | 400  | 800   |
| <b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>  |                 |   |               |  |  |   |  |                           | 1200  |                           |                     | 1200   | 2400  |
| <b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>   |                 |   |               |  |  |   |  |                           |   | (i) = (g-f) x h           |                     | (l) = (f-e) x h  | (m) = (i) + (l)                                   |
| <b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     |  |   |
| <b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>  |                 |   |               |  |  |   |  |                           |   |                           | (k) = (g-f) x h     | (l) = (f-e) x h  | (m) = (k) + (l)                                   |
| <b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>  |                 |   |               |  |  |   |  |                           |   |                           |                     |  |   |
| <b>SECTION E: TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8 OF FORM IR8A)</b> |                 |   |               |  |  |   |  |                           |   |                           |                     |  | <b>3200</b>                                       |

Identical transactions in employee record.

\*ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 June 2000 / restricted ESOW granted on or after 1 Jan 2002 by a qualifying company under the ERIS (SMEs)  
 \*\* ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 April 2001 / restricted ESOW granted on or after 1 Jan 2002 by a qualifying company under the ERIS (ALL CORPORATIONS)  
 \*\*\*ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16 Feb 2008 to 15 Feb 2013 and within 3 years' of the qualifying company's incorporation.  
 \*\*\*\*Including any amount of discount enjoyed by an employee on ESOP/ESOW Plan.

**DECLARATION**  
 We certify that on the date of grant of ESOP / ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraph 7 of the Explanatory notes had been met.  
 Tax Ref. (Company Registration No.): \_\_\_\_\_ Name of Employer : \_\_\_\_\_ Date of incorporation (For ERIS (Start-ups only)): \_\_\_\_\_  
 Name of authorised person making the declaration: \_\_\_\_\_ Signature : \_\_\_\_\_ Designation : \_\_\_\_\_ Tel : \_\_\_\_\_ Date : \_\_\_\_\_

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Appendix 8B (Correct Declaration)

DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTION (ESOP) / OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2009  
 Fill in this form and give to your employee / submit to IRAS (if required) by 1 Mar 2010. Kindly read the explanatory notes when completing this form.

Tax Ref. (NRIC/FIN): S1234567Z Name of Employee : John Doe

Nationality: Singaporean Date of Birth: 01/01/1964 Sex: Male

| Company Registration Number  | Name of Company | Indicate Type of Plan Granted:<br>1) ESOP or<br>2) ESOW | Date of grant | Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans | Exercise Price of ESOP / or Price Paid/ Payable per Share under ESOW Plan (\$) | Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan (\$) | Open Market Value Per Share as at the Date Reflected at Column (d) of this form (\$) | Number of Shares Acquired | Gains from ESOP / ESOW Plans                              |                           |                     |  |   |                 |               |
|--|-----------------|---|---------------|--|--|---|--|---------------------------|---|---------------------------|---------------------|--|---|-----------------|---------------|
|  |                 |   |               |  |  |   |  |                           | Gross Amount Qualifying for Income Tax Exemption under: - |                           |                     | ****Gross Amount not Qualifying for Tax Exemption (\$) | Gross Amount of gains from ESOP / ESOW Plans (\$) |                 |               |
|  |                 |   |               |  |  |   |  |                           | *ERIS (SMEs)  | **ERIS (All Corporations) | ***ERIS (Start-ups) |  |   |                 |               |
| (a)  | (b)             | (c1)  | (c2)          | (d)  | (e)  | (f)   | (g)  | (h)                       | (i)   | (j)                       | (k)                 | (l)  | (m)   |                 |               |
| <b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     |  |   |                 |               |
| XXXXX  | ABC Company     | ESOP  | 16/01/2003    | 01/01/2009   | 10   |   | 20   | 60                        |   |                           |                     |  |   |                 |               |
| XXXXX  | ABC Company     | ESOP  | 31/12/2003    | 01/01/2009   | 10   |   | 20   | 20                        |   |                           |                     |  |   |                 |               |
| <b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     | 800  | 800   |                 |               |
| <b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     |  |   |                 |               |
| XXXXX  | ABC Company     | ESOP  | 17/02/2003    | 01/01/2009   | 10   | 20  | 30   | 120                       | 1200  |                           |                     | 1200   | 2400  |                 |               |
| <b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>  |                 |   |               |  |  |   |  |                           |   |                           |                     | 1200   | 2400  |                 |               |
| <b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     |  | (l) = (g-f) x h                                   | (m) = (j) + (l) |               |
| <b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>   |                 |   |               |  |  |   |  |                           |   |                           |                     |  |   |                 |               |
| <b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>  |                 |   |               |  |  |   |  |                           |   |                           |                     |  | (k)=(g-f) x h                                     | (l) = (f-e) x h | (m)=(k) + (l) |
| <b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>  |                 |   |               |  |  |   |  |                           |   |                           |                     |  |   |                 |               |
| <b>SECTION E: TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8 OF FORM IR8A)</b> |                 |   |               |  |  |   |  |                           |   |                           |                     | <b>3200</b>  |   |                 |               |

Combine identical transactions as one.  
 You can do this by adding the Number of Shares of the identical transactions together to combine as 1 transaction.

\*ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 June 2000 / restricted ESOW granted on or after 1 Jan 2002 by a qualifying company under the ERIS (SMEs)  
 \*\* ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 April 2001/ restricted ESOW granted on or after 1 Jan 2002 by a qualifying company under the ERIS (ALL CORPORATIONS)  
 \*\*\*ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16 Feb 2008 to 15 Feb 2013 and within 5 years\* of the qualifying company's incorporation.  
 \*\*\*\*Including any amount of discount enjoyed by an employee on ESOP/ESOW Plan.  
 Please read paragraph 7 of the Explanatory Notes of Appendix 8B

DECLARATION

We certify that on the date of grant of ESOP / ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraph 7 of the Explanatory notes had been met.

Tax Ref. (Company Registration No.): \_\_\_\_\_ Name of Employer: \_\_\_\_\_ Date of incorporation (For ERIS (Start-ups only)): \_\_\_\_\_  
 Name of authorised person making the declaration: \_\_\_\_\_ Signature: \_\_\_\_\_ Designation: \_\_\_\_\_ Tel: \_\_\_\_\_ Date: \_\_\_\_\_