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**No. 2365** — INCOME TAX ACT 1947

SECTION 68(2)

NOTICE TO EMPLOYERS

1. Under section 68(2) of the Income Tax Act, the Comptroller of Income Tax hereby requires every employer to provide a return prescribed in paragraph 11, for the classes of persons specified in paragraph 2, who were employed by him in Singapore at any time in 2025.

2. A return in the prescribed form is required for the following classes of persons:

- (a) Full-time resident employee;
- (b) Part-time resident employee;
- (c) Non-resident employee including those who are based overseas and are required to render service in Singapore during the year (please refer to paragraph 3 for more details);
- (d) Company director (including a non-resident director);
- (e) Board Member receiving Board/Committee Member fees;
- (f) Pensioner; and
- (g) Employee who has left the organisation but was in receipt of income in 2025 (e.g. stock options gains)

3. For returns of non-resident employees referred to in paragraph 2(c):

- (a) the employment income of such employees for which clearance had been sought by filing of Form IR21 should be excluded from the Form IR8A return;
- (b) employers are not required to file Form IR8A in respect of such employees who have only employment income for which clearance had been sought by filing of Form IR21.

4. Employers who have in total 5 or more persons referred to in paragraph 2 for the entire year ending 31st December 2025 or who received the “Notice to File Employment Income Of Employees Electronically” are required to provide the completed and correct return in an electronic format specified by the Comptroller of Income Tax, for which such employers will have to be registered for the Auto Inclusion Scheme. Please refer to the IRAS website for the specified electronic format and for information on how to register for the Auto Inclusion Scheme.

5. Employers who do not fall into paragraph 4 but who were registered for the Auto Inclusion Scheme on or before 1st March 2026 and who remain registered for the Auto Inclusion Scheme on 1st March 2026 are also required to provide the completed and correct return in an electronic format specified by the Comptroller of Income Tax. Please refer to the IRAS website for the specified electronic format. Employers may check at the IRAS website whether they are registered for the Auto Inclusion Scheme.

6. For employers who do not fall into paragraph 4 or 5, only ONE copy of the prescribed form is to be completed and given to the persons specified in paragraph 2.

7. The return as required under paragraphs 4, 5 and 6 must be furnished NOT LATER THAN 1st March 2026. Employers who fail to comply shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months under section 94 of the Income Tax Act.

8. An individual is resident in Singapore if in the year preceding the year of assessment, he resides in Singapore except for such temporary absences from Singapore as may be reasonable and not inconsistent with a claim by such person to be resident in Singapore, and includes a person who is physically present or who exercises an employment (other than as a director of a company) in Singapore for 183 days or more during the year preceding the year of assessment.

9. Under section 68 of the Income Tax Act, where the employer is a company or a body of persons, the manager or principal officer shall be deemed to be the employer, and any director of a company or person engaged in the management of a company shall be deemed to be a person employed. Representatives of non-resident employers, therefore, are required to make a return in respect of himself and other employees.

10. Remuneration from any employment exercised in Singapore is deemed to be derived from Singapore whether it is received in Singapore or not.

11. <u>Types of Forms</u>	<u>Purposes of Form</u>
Form IR8A	To be used to declare the remuneration of ALL employees
Appendix 8A	To be completed if the employee is provided with Benefits-in-Kind

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Appendix 8B To be completed if the employee has derived gains or profits either directly or indirectly from the exercise, assignment or release of any share option right or benefit, or right or benefit from other forms of Share Ownership Plans where such right or benefit was obtained by reason of any office or employment. To be completed and submitted to the Comptroller of Income Tax for employees who are Singaporeans or Singapore Permanent Residents, and they have ceased employment or were posted overseas in year 2025.

12. Please refer to the IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg)>Taxes>Individual Income Tax>Employers>Auto Inclusion Scheme (AIS) for Employment Income>Know the required information for submission>What information to submit>Reporting Employee Earnings (IR8A, Appendix 8A, Appendix 8B) to download the prescribed Form IR8A, Appendix 8A, Appendix 8B and Explanatory Notes for the year ended 31st December 2025.

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