

## Annex A – Essential Steps for Employers in Specific Circumstances

Specific Circumstances	What Should AIS Employers Do
Business Closure/ Cessation	<p>1) Complete all submissions up to the departure of your last employee, and ensure that there are no outstanding submissions under AIS by submitting your employees' employment income information for year 2023 and/or 2024.</p> <p>Note: You may proceed to do an early AIS submission upon the departure of your last employee, without having to wait until the next AIS submission (6 Jan to 1 Mar).</p> <p>2) Complete the <a href="#">Update on Organisation Status Form</a>.</p>
Changes in person handling AIS	<p>1) Update your AIS contact person's details via myTax Portal to receive timely AIS information from IRAS.</p> <p>2) Learn more about AIS from <a href="#">AIS videos</a>.</p>
Challenges in keeping up with administrative obligations	<p>1) Follow the <a href="#">quick guide</a> to prepare and submit for AIS at myTax Portal.</p> <p>2) Simplify your future AIS submission with:</p> <p>a) <a href="#">payroll software (Application Programming Interface-API)</a> or</p> <p>b) sign up for <a href="#">CPF Data Link-up Service</a> to pre-fill your employees' details at myTax Portal for your verification and submission.</p>
Misconception: filing is unnecessary because the number of employees falls below the statutory requirement	<p>As your organisation is already participating in AIS, you would need to complete the submission even if you have fewer than 5 employees. Submit your employees' employment income information by 1 Mar 2024.</p>