INLAND REVENUE AUTHORITY OF SINGAPORE

# Validation Test Guide for AIS-API 2.0

## Applicable for period from Sep 2026 to Dec 2026

This guide is designed for:

(1) Payroll Software Vendors looking to be listed as an AIS-supporting payroll software vendor,

(2) AIS Employers using an in-house payroll software to submit your employees' employment income information, or

(3) Payroll Service Providers using an in-house payroll software to submit employment income information on behalf of your clients in the AIS.

Please navigate to the section relevant to your role to commence your testing. For example, if you are a payroll software vendor, please refer to Section 1.

(1) For payroll software vendors

This section is intended for payroll software vendors looking to be listed as an AIS-supporting payroll software vendor (https://go.gov.sg/iras-ais-vendor) for the period from Sep 2026 to Dec 2026.

To qualify,

- your payroll software must be able to integrate directly with IRAS' server to submit employment income information via the "Submission of Employment Income Records 2.0 (AIS-API 2.0)" API.
- you must also complete an annual validation test, which includes a self-verification exercise of your payroll software in APEX's Sandbox.

Please refer to the 8 steps below to commence your testing.

## Step 1: Onboarding to APEX and subscribe to the sandbox AIS-API 2.0

*Proceed to Step 2 if you have already done so*

Refer to Section 2 of the interface specifications for further details on onboarding to APEX.

Thereafter, subscribe to the sandbox AIS-API 2.0. We will notify you once you can commence sandbox testing.

## Step 2: Identify your test scenario

Refer to the following tables to identify your test scenario based on the combination of form(s) which your software supports. E.g. if your software supports the IR8A and A8A, then you are only required to test based on Scenario 2.

For vendors having multiple products, test based on the scenario with the most form(s) your software can support.

| Scenario No. | Combination of form(s) |
|---|---|
| 1 | IR8A |
| 2 | IR8A and A8A |

| Scenario No. | Combination of form(s) |
|---|---|
| 3 | IR8A and A8B |
| 4 | IR8A, A8A and A8B |

## Step 3: Generate test data based on identified test scenario [Set A]

Generate test data *(submissionType=O)* containing the same values* as specified in the identified test scenario# downloadable from IRAS website.

** The values in the test scenarios are fictitious and are solely meant for the purpose of the Validation Test. These values are NOT to be used as reference for any computation purposes (e.g. CPF computation).*

*# The IR8A, A8A and A8B forms used in the test scenarios are solely for the Validation Test. The finalised YA 2027 forms are published on IRAS website (IRAS | Reporting Employee Earnings (IR8A, App 8A/8B)).*

Perform self-verification on your test data
Use a comparison tool (e.g. https://onlinetextcompare.com/json) to compare the test data generated from your payroll software with the expected .json output file (attached in each scenario).

- If the comparison shows any differences, you should review whether the differences are expected e.g. "softwareName" should not match the expected since you are required to input your actual software name.

- If the differences are unexpected, investigate the root cause in your payroll software's data processing/ generation and regenerate your test data after fixes are implemented, to ensure the outputs match the expected results.

Once your test data for Set A is ready, submit it in APEX Sandbox with the following test credentials, and take note of the Acknowledgement No. e.g. 1500000667. You will need to provide IRAS with this number at Step 7.

Test credentials for Set A:
Singpass ID = S9991257Z
Password = Spcp1111

Note:
- As the test scenarios are for basis year 2026, you may ignore the following warning message during the validation by making use of the “bypassWarning” indicator in your request payload - "Warning: Please note that you are making submission for advance year records for Income Year 2026".

- For production, please build your system to set “bypassWarning = false” by default and allow your users to have the option to switch to “true” after acknowledging the warning messages returned (if any).

## Step 4: Generate random test data [Set B]

Generate another set of test data with submissionType=O, containing random data from your system. The generated test data should consist of:

- At least 20 IR8A records, and 5 records for each form(s) your payroll software supports,
- Fictitious employee data and income information (with valid ID no.), and
- Preferably a mixture of the categories of employees.

E.g. test data for Scenario 4 should have at least 20 records of IR8A, 5 records of A8A and 5 records of A8B.

Once your test data for Set B is ready, submit it in APEX Sandbox with the following test credentials, and take note of the Acknowledgement No. e.g. 1500000667. You will need to provide IRAS with this number at Step 7.

Test credentials for Set B:
*Submit as a Tax Agent (authorised directly by Client)*
employerTaxRefNumber in payload = 88619568C
Singpass ID = S9991256A
Password = Spcp1111
Select entity 98706710M (i.e. this is the Tax Agent's org ID)

*If your software does not support TA submissions, then submit as an Employer*
employerTaxRefNumber in payload = 180011032C
Singpass ID = S9991257Z
Password = Spcp1111

## Step 5: Generate Amendment submission [Set C]

*Set C is only applicable if your software supports Amendment submissions*

Generate test data with submissionType=A for all form types supported by your payroll software. You may decide the data item and values to be amended in this submission, but it must consist of a mix of positive and negative values.

Once your test data for Set C is ready, submit it in APEX Sandbox with the following test credentials, and take note of the Acknowledgement No. e.g. 1500000667. You will need to provide IRAS with this number at Step 7.

Test credentials for Set C:
*Submit as a Tax Agent (authorisation assigned under Client e-Services Group)*
employerTaxRefNumber in payload = 53235113D
Singpass ID = S9991256A
Password = Spcp1111
Select entity 98706710M (i.e. this is the Tax Agent's org ID)

*If your software does not support TA submissions, then submit as an Employer*
employerTaxRefNumber in payload = 180011032C
Singpass ID = S9991257Z
Password = Spcp1111

## Step 6: Generate Revision submission [Set D]

*Set D is only applicable if your software supports Revision submissions*

Generate test data with submissionType=R to revise your submission from Set A. If Set A contains appendices, then your revision submission in Set D should also cover appendices. You may decide the data item and values to be revised.
*For info - revision submissions will overwrite any previously-submitted employment income information.*

Once your test data for Set D is ready, submit it in APEX Sandbox with the following test credentials, and take note of the Acknowledgement No. e.g. 1500000667. You will need to provide IRAS with this number at Step 7.

Test credentials for Set D:
Singpass ID = S9991257Z
Password = Spcp1111

## Step 7: Complete Self-Verification Form

Complete and submit the Self-Verification Form (hyperlink will be provided in our subsequent email), providing the Acknowledgement No(s). for Sets A-D in the corresponding fields. This information is essential for us to retrieve your submissions from our server.

Incomplete forms will not be accepted. Submit the form only when all required information is ready.

Validation Process and Timeline
IRAS will conduct random checks on your submitted test data to verify that your validation test results meet the expected test outcome. We will contact you within 2 weeks only if clarifications are needed on your submitted form or test data. Otherwise, we will inform you once you can proceed with Step 8.

IRAS may withhold publication of your company's information until you have successfully completed the validation test.

## Step 8: Subscribe to the production AIS-API 2.0 from 1 Oct 2026

Once your validation test is deemed completed by IRAS, we will notify you within 10 working days and provide the next course of action to onboard the production API. You should complete onboarding to production API by 30 Nov 2026. Please note that IRAS will only list your company (within 2 weeks) after the completion of this step.

(2) For AIS employers or payroll service providers

This section is intended for AIS employers or payroll service providers who will be submitting for your own company/ your clients' employment income information via the "Submission of Employment Income Records 2.0 (AIS-API 2.0)" API for YA 2027.

Please refer to the 5 steps below to commence your testing.

## Step 1: Onboarding to APEX and subscribe to the sandbox AIS-API 2.0

*Proceed to Step 2 if you have already done so*

Refer to Section 2 of the interface specifications for further details on onboarding to APEX.

Thereafter, subscribe to the sandbox AIS-API 2.0. We will notify you once you can commence sandbox testing.

## Step 2: Generate random test data

Generate a set of test data with submissionType=O, containing random data from your system. The generated test data should consist of:

- At least 20 IR8A records, and 5 records for each form(s) your payroll software supports,
- Fictitious employee data and income information (with valid ID no.), and
- Preferably a mixture of the categories of employees.

E.g. if your payroll software caters for IR8A, A8A and A8B, then your test data should have at least 20 records of IR8A, 5 records of A8A and 5 records of A8B.

Note:

- If your test data is crafted for basis year 2026, you may ignore the following warning message during the validation by making use of the “bypassWarning” indicator in your request payload - "Warning: Please note that you are making submission for advance year records for Income Year 2026".

- For production, please build your system to set “bypassWarning = false” by default and allow your users to have the option to switch to “true” after acknowledging the warning messages returned (if any).

Once your test data is ready, submit it in APEX Sandbox with the following test credentials, and take note of the submission reference number e.g. 1500000667. You will need to provide IRAS with this number at Step 4.

Singpass ID = S9991257Z
Password = Spcp1111

## Step 3 (Optional): Additional test scenarios for self-testing

You may wish to conduct self-testing on other scenarios that your payroll software may support, e.g. Amendment submissions, Revision submissions, or submissions via Tax Agents.

If you would like to do so, you may refer to Section (1) “For payroll software vendors” > Steps 4 and 6 for the suggested test scenarios and test credentials to use.

You do not need to inform IRAS on the test results for these tests conducted internally.

## Step 4: Complete Self-Verification Form

Complete and submit the Self-Verification Form (hyperlink will be provided in our subsequent email), providing the Acknowledgement No(s). for your submitted test data in the corresponding fields. This information is essential for us to retrieve your submissions from our server.

Incomplete forms will not be accepted. Please proceed with the form submission only after you have all the information ready.

<u>Validation Process and Timeline</u>
IRAS will conduct random checks on your submitted test data to verify that your validation test results meet the expected test outcome. We will contact you within 2 weeks only if clarifications are needed on your submitted form or test data. Otherwise, we will inform you once you can proceed with Step 5.

## Step 5: Subscribe to the production AIS-API 2.0 from 1 Oct 2026

Once your validation test is deemed completed by IRAS, we will notify you within 10 working days and provide the next course of action to onboard the production API. You should complete onboarding to production API by 30 Nov 2026. Please note that IRAS will only list your company (within 2 weeks) after the completion of this step.

Contact Information

For enquiries on this guide, please email data_mgmt@iras.gov.sg

Published by
Inland Revenue Authority of Singapore

Published on 9 Sep 2026