

Sample Communication Note to Employees on Tax Filing Obligations (For AIS Employers)

Please share the following information with your employees **before 1 Mar 2024** or after you have submitted their employment income information to IRAS, so that they may proceed to fulfil their tax obligations.

Our organisation has submitted your employment income information to IRAS under the Auto-Inclusion Scheme (AIS) for Employment Income. You will see this information in your Income Tax Return at [myTax Portal](#) (Individuals > File Income Tax Return) from 1 Mar to 18 Apr.

Here are some questions you may have about tax filing:

1. Do I need to submit my Income Tax Return when IRAS sends me a filing notification via SMS or letter?

Yes, you need to [submit your Income Tax Return](#) even though we have submitted your employment income information to IRAS. However, you **do not need** to fill in your employment income from the organisation during e-Filing as the information will already be filled up for you. If you fill up your employment income again, your income will be assessed twice and this will lead to higher taxes.

Log in to [myTax Portal](#) to verify your employment income information, report any additional income/relief and submit your Income Tax Return.

Filing Mode	Filing Period
e-Filing	1 Mar – 18 Apr

2. What does it mean when I receive the No-Filing Service notification?

This means that you are not required to submit an Income Tax Return. You can log into [myTax Portal](#) to **verify**:

- your employment income information which we have submitted to IRAS, and
- other income/personal tax reliefs pre-filled for you by IRAS.

If you wish to make any adjustments to your income details or relief claims, please submit your Income Tax Return via [myTax Portal](#) **by 18 Apr**.

3. Do I still need to file my taxes if I did not receive any notification from IRAS?

You may check if you are required to file your income tax via [myTax Portal](#) (Individuals > View Filing Status):

- For individuals with NRIC or FIN number
You can login using your Singpass. If you do not have one, you need to [register for Singpass](#).
- For other individuals
You can login using your Singpass Foreign user Account (SFA). If you do not have one, you need to [apply for SFA](#).

Alternatively, you can check your [filing requirement](#) at IRAS' website.

4. Do I need to file my taxes if I am posted overseas?

Yes, you need to [submit your Income Tax Return](#) even though you were posted overseas. However, you **do not need** to fill in your employment income from the organisation during e-Filing.

You may refer to [IRAS' website](#) for more information on taxability of overseas income.

5. What should I do if the employment income information shown is wrong?

Inform us **immediately**. We will submit amendment records to IRAS electronically.

If you have **not** received your Notice of Assessment for Year of Assessment (YA) 2024
You may proceed to e-File your tax returns if you are not under the No-Filing Service (NFS).
Your assessment will be assessed based on the corrected amount.

If you have received your Notice of Assessment for YA 2024
You will receive a revised Notice of Assessment (Amended)/ (Additional) with the corrected amount.

6. What should I do if my employment income information is not shown in my e-Filing template or Income, Deductions and Relief Statement (IDRS)?

Inform us **immediately** so that we can submit the information to IRAS electronically.
Meanwhile, you need to click “Yes, I need to edit my Tax Form” and tick the box under item 1 “Employment Income and Expenses” in Section A of your Income Tax Return.

Do not declare your employment income as IRAS will include the employment income for you when finalising the tax bill.

7. Does the company also submit my personal tax reliefs (e.g. spouse relief, qualifying child relief, etc.) for me under AIS?

No, we do not submit your personal tax reliefs under AIS. You will need to log into [myTax Portal](#) during filing period from 1 Mar to 18 Apr to check your prefilled reliefs (if any) and edit the prefilled reliefs for accuracy. You may also make new claims for other reliefs not prefilled by IRAS. Please ensure that you qualify for the tax reliefs before you make the claims.

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide. While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.