



INLAND REVENUE
AUTHORITY
OF SINGAPORE

User Guide

Submit Employment Income Records Digital Service (Auto-Inclusion Scheme)

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About Submit Employment Income Records Digital Service

1. Submit Employment Income Records Digital Service allows employers to prepare and submit their employees' employment income information online.
2. It is suitable for employers who:
 - Are not using payroll software that is integrated with the AIS-API and are submitting the income records manually;
 - Have to [make amendments](#) to records submitted previously; or
 - Have registered for the Data Link-up Service, which allows income details of employers' NRIC employees to be obtained from CPF Board and pre-filled. From Jan 2026, this service also allows personal particulars of your foreign employees that are obtained from Ministry of Manpower (MOM) to be pre-filled in the Digital Service

Hardware and Software Requirements

Ensure your computer fulfils the minimum hardware/ software requirements:

Operating system

- Windows 7 and above
- MAC OS X 10.7 and above
- Java Runtime Environment 7 and above

Hardware requirements

- Pentium 4 PC and above with 2 GB RAM (recommended)
- 512Kbps speed Broadband with connection to a local ISP

Browser

- Internet Explorer 6.0 and above
- Mozilla Firefox 18.0 and above
- Google Chrome 24 and above
- Safari Browser 4.0 to 5.1.3, and 5.1.7 and above

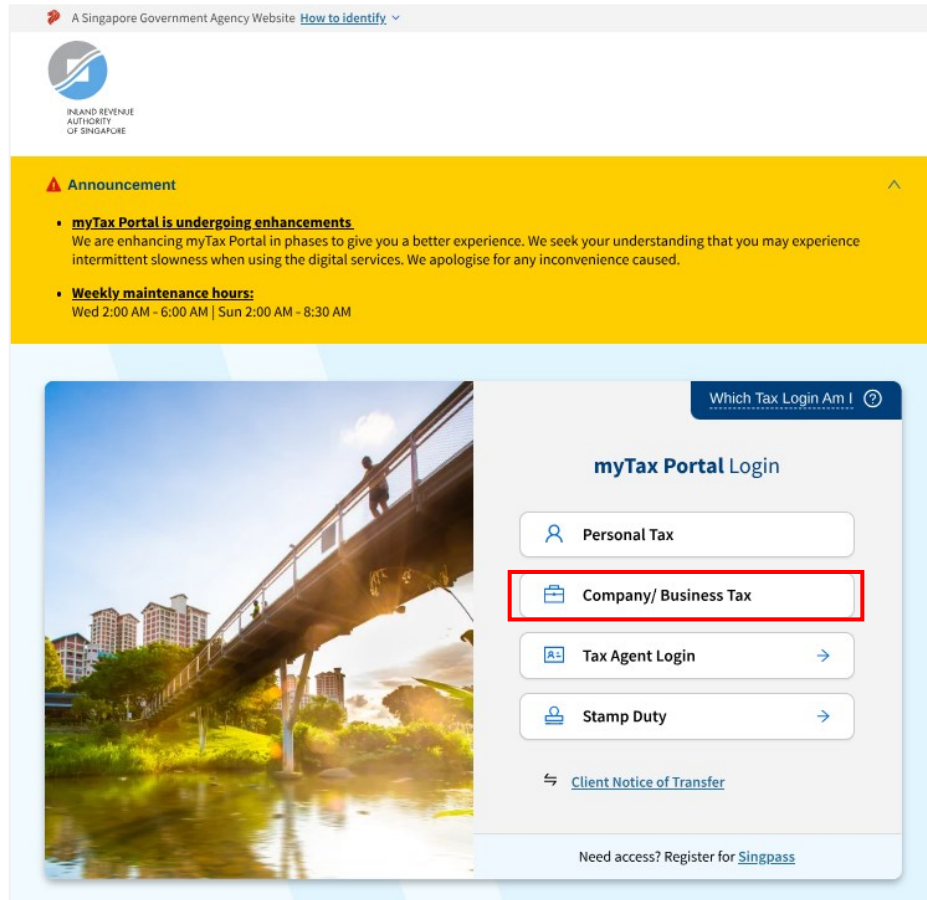
Please ensure that you have enabled Java and JavaScript for your Browser.

Step 1: Access Submit Employment Income Records Digital Service

1. Access Submit Employment Income Records

2. Preparation

3. Submission



Before accessing Submit Employment Income Records Digital Service, ensure that the authorisation for the “SUBMISSION OF EMPLOYMENT INCOME RECORDS” e-service is completed via [Corppass](#). [Learn how to authorise staff via the Corppass systems.](#)

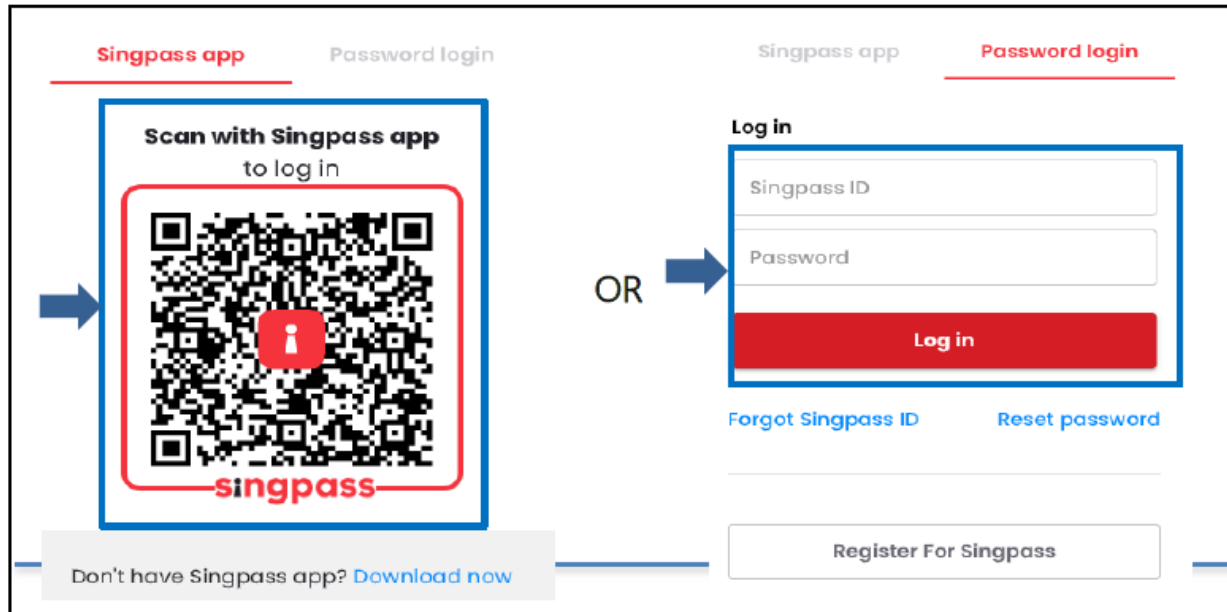
- Login to [myTax Portal](#)
- Select ‘**Company/ Business Tax**’
- You will be directed to the Singpass login page
- After you have completed the Singpass authentication, you will be directed back to myTax Portal homepage

Step 1: Access Submit Employment Income Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission



The screenshot displays two login methods for Singpass. On the left, under the 'Singpass app' header, is a QR code login option with the text 'Scan with Singpass app to log in' and the Singpass logo. Below this is a link: 'Don't have Singpass app? [Download now](#)'. On the right, under the 'Password login' header, is a 'Log in' form with fields for 'Singpass ID' and 'Password', a red 'Log in' button, and links for 'Forgot Singpass ID' and 'Reset password'. At the bottom is a 'Register For Singpass' button. A large blue arrow points from the QR code to the 'Log in' form, with the word 'OR' in between.

Login using:

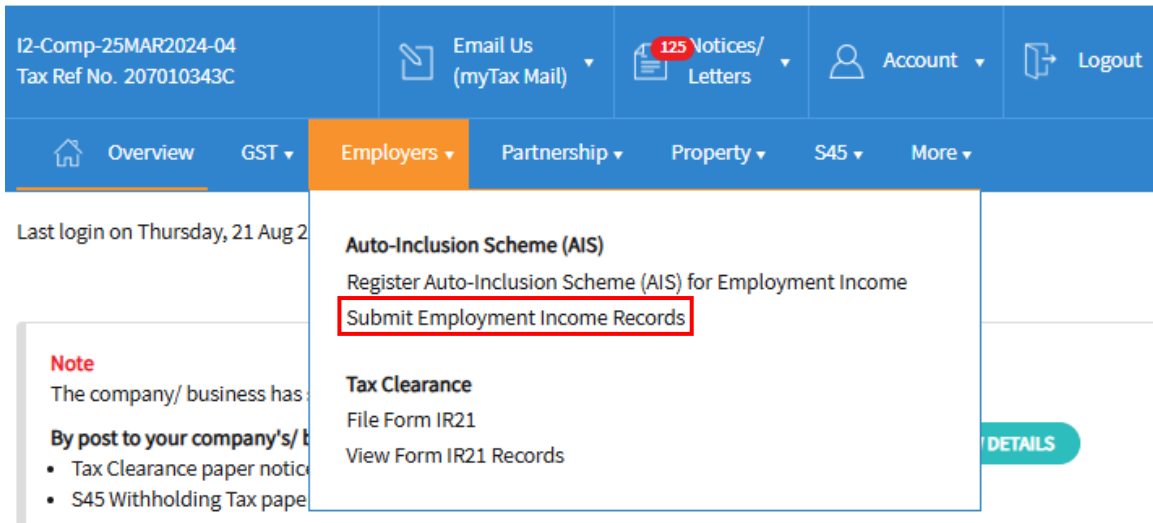
- Singpass App, or
- Password login

Step 1: Access Submit Employment Income Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission



The screenshot shows the Corppass user interface. At the top, there is a header bar with the user's ID (I2-Comp-25MAR2024-04), Tax Reference Number (207010343C), and navigation links for Email Us (myTax Mail), Notices/Letters (125), Account, and Logout. Below this is a main navigation bar with tabs for Overview, GST, Employers (selected), Partnership, Property, S45, and More. The 'Employers' dropdown menu is open, showing options: Auto-Inclusion Scheme (AIS), Register Auto-Inclusion Scheme (AIS) for Employment Income, Submit Employment Income Records (highlighted with a red box), Tax Clearance, File Form IR21, and View Form IR21 Records. A 'DETAILS' button is visible next to the Tax Clearance options. On the left, a 'Note' section states: 'The company/ business has...' and 'By post to your company's/ business...' with bullet points for Tax Clearance paper notices and S45 Withholding Tax papers.

- Mouse over to <Employers>
- Click <Submit Employment Income Records>

Note:

Only staff who has been authorised with the “Approver” or “Preparer” role for the Submission of Employment Income Records e-Service in [Corppass](#) will be able to view the Employers tab and the link.

Step 1: Access Submit Employment Income Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Submit Employment Income Records

SUBMISSION OF RECORDS

You will need the following information to complete the submission:

- All your employees' income and deduction amount for the period from 1 Jan to 31 Dec (including foreign employees, resigned employees and employees who were posted overseas).
- Employees' personal particulars (Name, NRIC/ FIN, Sex and Date of Birth) as per their identity card.

[CREATE](#)

Summary of Records

For Income Derived In

[4 Past Year\(s\)](#)
[2024 \(YA 2025\)](#)
[2025 \(YA 2026\)](#)

Employee Count Summary [EDIT](#)

Total No. of Employees	Submitted Employee Records	PENDING Employee Records
2,000	0	2000

Filter By

All Statuses

1 - 1 of 1 Record(s)

Status	Date	Type	No. of Records	Submission Details	Actions
Received	18 Jul 2025	Original	1 (IRBA) 1 (ABA) 1 (ABD)	<ul style="list-style-type: none"> Last updated by David Acknowledgement No: 1500000952 	VIEW
Draft	11 Sep 2025	Original	1 (IRBA)	<ul style="list-style-type: none"> Last updated by Whitney Duffy 	CONTINUE DELETE

You will reach the landing page for the 'Submit Employment Income Records' Digital Service.

If you have signed up for the Data Link-up Service, refer to [page 11](#) "For employers who have signed up for Data Link-up Services" section on steps to proceed.

New Submission of Employment Income Records

- To create a new submission, click <CREATE> (proceed to [page 13](#) for Step 2: Preparation)

View Past Submissions & Retrieve Draft

- Click on the relevant tab(s) under 'Summary of Records' for the respective years. By default, the current year tab is selected.
- To retrieve past submitted records, click <VIEW>
- To continue working on a draft submission, click <CONTINUE>.
- To delete draft submission, click <DELETE>. Please note that deleted draft is not recoverable.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Update Contact Details for Submission of Employment Income/ Self-Employment Income/ Donation

You/ the recipient(s) will receive email notification for:

- Auto-Inclusion Scheme (AIS) for Employment Income
- Auto-Inclusion Scheme (AIS) for Donation
- Submission of Self-Employment Income by Intermediaries

You may update the contact person(s) for the following scheme(s):

Auto-Inclusion Scheme (AIS) for Employment Income

UNDO CHANGES

Salutation*

MR

Name*

LINDA NEO 3

Designation*

Manager or higher

Mobile No.

+65 91234568

Office No.

+65 87654328

Email Address*

test@1.com

☐ By using this service, I consent to the [Terms and Conditions of Use](#).*

SAVE CHANGES

Update AIS Contact Details

Employers logging in for the first time or do not have existing contact details will be redirected to the 'Update Contact Details' page to update the AIS contact details:

- Update the particulars of the main contact person for AIS matters
- Scroll to the bottom of the page and tick the checkbox to agree to the Terms and Conditions of Use
- Click <SAVE CHANGES>

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Submit Employment Income Records

[< BACK TO PREVIOUS](#)

Verify Contact Details

The individual specified below will serve as the Main Contact Person for any enquiries regarding AIS matters. If you are not the Main Contact Person but wish to provide your contact details for this submission, you may do so later under the "Contact Details for this Submission" section when submitting your records.

Salutation Name
MR LINDA NEO 3


Designation
Manager or higher

Mobile No.
91234568

Office No.
87654328

Email Address
test@1.com

[How do I update the contact details?](#)

To update AIS scheme contact details, use the [Update Contact Details for Submission of Employment Income/ Self-Employment Income/ Donation](#)  Digital Service

Getting Started

For Income Derived In*
2024 (YA 2025) ▼

What do you want to do?*

- ☒ Submit new (original) records
- ☐ Modify previously submitted data
- ☐ Submit NIL Return

PROCEED

Verify Contact Details

For employers with existing contact details saved, ensure that the contact person's details are correct so that you will continue to receive the AIS notifications. If updates are required:

- Click <How do I update the contact details>, then click <Update Contact Details for Submission of Employment Income/Self-Employment Income/Donation> to access the contact details update service (refer to [page 9](#))

At the '**Getting Started**' section

- Select the correct year from the dropdown list under <For Income Derived In>
- Select <Submit new (original) records>
- Click <PROCEED>
- Note: Employers who do not have any employment income records for the year are required to submit a nil return. You can do so by selecting <Submit NIL Return>.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Summary of Records

For Income Derived In

4 Past Year(s)

2024 (YA 2025)

2025 (YA 2026)

Employee Count Summary

[EDIT](#)

Total No. of Employees

101

Submitted Employee Records

0

PENDING Employee Records

101

Filter By

All Statuses

1 - 4 of 4 Record(s)

Status	Date	Type	No. of Records	Submission Details	Actions
Draft	06 Nov 2025	Original	10 (IR8A)	<ul style="list-style-type: none"> Last updated by CPF data link-up (Records Pre-filled) 	CONTINUE DELETE
Draft	06 Nov 2025	Original	40 (IR8A)	<ul style="list-style-type: none"> Last updated by MOM data link-up (Records Pre-filled) 	CONTINUE DELETE

For employers who have signed up for Data Link-up Services

- The CPF data and MOM¹ data are pre-filled in separate drafts. Refer to 'Submission Details' column
- Click <CONTINUE> to proceed working on the pre-filled records

Note:

For CPF data link-up, the income details of employers' NRIC employees obtained from CPF Board are pre-filled.

For MOM data link-up, the personal particulars of foreign employees obtained from Ministry of Manpower (MOM) are pre-filled.

¹Extended data pre-filling – In addition to the prefilled information from CPF Board, employers who subscribe to data-linkup service will also enjoy data pre-filled for foreign employees' particulars, if applicable.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

1 - 7 of 7 Record(s)

Employee Name	Tax Ref No.	Salary (\$)	Total Employment Income (\$)	Appendices
Cher	26B	10,000	34,000	EDIT DELETE
Mela	05T	1,100,000	1,124,000	EDIT DELETE
Jeyd	12W	10,000	34,000	EDIT DELETE
Aspe	82A	1,500,000	1,524,000	EDIT DELETE
Estre	03P	10,000	34,000	EDIT DELETE
Layd	10G	10,000	34,000	EDIT DELETE
Abdu	32K	10,000	34,000	EDIT DELETE

[NEW RECORD](#) | [RETRIEVE FROM PAST SUBMISSION](#)

Verify the pre-filled data and complete other information

- Verify the pre-filled data to ensure accuracy for submission.
- Add on employment income information for MOM pre-filled data as only foreign employees' particulars are prefilled.
- Add on information not obtained from CPF Board (e.g. Director's Fees, etc.) and allowable deductions (e.g. Donations to Community Chest) where necessary.
- Adjust the amounts into the correct classification (e.g. Allowances) and create supporting appendices where necessary.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Submit Employment Income Records

[SAVE DRAFT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

Enter Employee Records

NEW SUBMISSION

For Income Derived In
2024

Submission Type
Original

Download Template for Employment Income Details

Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE\(XLSX\)](#)

File Upload*

Drag and drop file(s) here

or

[SELECT FILE\(S\)](#)

Supported File Type(s) XLSX

Maximum File Size 10.00 MB per file

You can attach up to 1 file(s) with a total file size not exceeding 10.00 MB.

The file name must be in English and must not exceed 50 characters.

Note: You can add up to 200 records

0 - 0 of 0 Record(s)

Employee Name	Tax Ref No.	Salary (\$)	Total Employment Income (\$)	Appendices
---------------	-------------	-------------	------------------------------	------------

No records available.

[+ NEW RECORD](#)

[RETRIEVE FROM PAST SUBMISSION](#)

Enter Employee Records

Beyond records which are pre-filled, you may add new employee records for submission. There are 3 ways to add records:

- Import records with prescribed Excel template (refer to [page 14](#)).
- Add employee record manually (refer to [page 21](#)).
- Retrieve from past submission to import employees' personal particulars (refer to [page 31](#)).

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Download Template for Employment Income Details

Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE](#)  (XLSX)

File Upload*

Drag and drop file(s) here

or

[SELECT FILE\(S\)](#)

Supported File Type(s) XLSX
Maximum File Size 10.00 MB per file

You can attach up to 1 file(s) with a total file size not exceeding 10.00 MB.
 The file name must be in English and must not exceed 50 characters.

i. Import records with prescribed Excel template

- Click on the <[EMPLOYMENT INCOME DETAILS TEMPLATE](#)> link to download the prescribed Excel template.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

	A
1	
2	Things to note in preparing IR8A template:
3	1. You can prepare a maximum of 200 IR8A records using this import feature.
4	2. Headers in Green are particulars, Dark Blue are income and Light Blue are deduction fields.
5	3. Fields with asterisk "*" are mandatory.
6	4. Fields with dropdown lists are denoted with "[Choose option]". Please choose from list if applicable.
7	5. Cells highlighted in Grey are not editable, please see remarks in Header.
8	6. All amount fields in IR8A only accept full numbers. For income amount fields, drop off cents when reporting.
9	7. For all date entries, please put them in the format of YYYY-MM-DD.
10	8. For Local Address, to input 'Address Details' in the format of: Block/House No, Street Name, #storey-unit No (if applicable) and enter the 'Postal Code'.
11	9. For Foreign Address, to input the 'Address Details' and choose 'Country/ Region'. Do not enter Postal Code.
12	10. Total/computation fields will be calculated and shown in digital service after successful import of records. Please verify the totals before submission.
13	Things to note while preparing Appendix 8A templates:
14	1. For each employee, you can add up to 10 accommodations provided (where applicable).
15	2. The AV method and its related fields for reporting accommodation benefit is currently disabled. (2a and 2b) We will update template once it is enabled.
16	3. For all date entries, please put them in the format of YYYY-MM-DD.
17	4. It is possible to prepare an Appendix 8A record for employee with use of either "Appendix 8A(Accommodation)" or "Appendix 8A(Hotel & Others)" template tabs. Please fill in where applicable for the employee.
18	
19	Things to note while preparing Appendix 8B template:
20	1. For each employee, you can add up to 30 entries for Employee Equity - Based Remuneration(EEBR) Scheme.
21	2. For all date entries, please put them in the format of YYYY-MM-DD.
22	
23	
24	
	Instructions(Read Me) IR8A Appendix 8A(Accommodation) Appendix 8A(Hotel & Ot

i. Import records with prescribed Excel template

- Refer to tab <Instructions(Read Me)> to follow the things to note in preparing the Excel template.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

A	B	C	D	E	F	G	H
Record No.	*ID Type [Choose option]	ID No.	*Full Name of Employee as per NRIC/FIN	*Sex [Choose option]	*Date of Birth (YYYY-MM-DD)	Designation	Residential Address [Choose option]
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							

< >
Instructions(Read Me)
IR8A
Appendix 8A(Accommodation)
Appendix 8A(Hotel & Others)
Appendix 8B

i. Import records with prescribed Excel template

- Go to tab <IR8A> to enter the mandatory employee information and relevant employment income data for submission
- Go to tab <Appendix 8A(Accommodation)> and <Appendix 8A(Hotel & Others)> to enter the data for Benefits-In-Kind
- Go to tab <Appendix 8B> to enter data for Share Option Gains

Note:

- Appendix 8A and 8B only need to be filled if applicable, otherwise leave blank.
- You can import up to a maximum of 200 employees' records in one Excel template file. If you have more than 200 employee records, please prepare and submit a separate Excel template file.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Download Template for Employment Income Details

Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE](#)  (XLSX)

File Upload*

Drag and drop file(s) here

or

SELECT FILE(S)

Supported File Type(s) XLSX
Maximum File Size 10.00 MB per file

You can attach up to 1 file(s) with a total file size not exceeding 10.00 MB.
The file name must be in English and must not exceed 50 characters.

i. Import records with prescribed Excel template

- Once the Excel template is completed, you can either drag and drop the file or click on <SELECT FILE(S)> to upload the Excel template in **File Upload** section

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records
2. Preparation
3. Submission

1 File(s) Not Attached
 The following file(s) will not be uploaded.

ir8a-import-template AB25_v0.2 (warning2) (1)_7r.xlsx
 File not attached, file has errors. [VIEW ERRORS](#)

 Note: You can add up to 200 records

List Of Error(s) ✕

Excel Sheet(s)
IRBA

[EXPORT ALL ERRORS](#)

Error Row	Error Description	*ID Type <Select>	*ID No.	*Full Name Employee NRIC/FIN
1	IdNumber: This field cannot be blank. Please provide a valid value, IdNumber: Invalid ID Number. Please ensure both ID Type and ID number are correct.	NRIC		Charlotte Yi
7	DateOfBirth: This field cannot be blank. Please	FIN	F1 IK	Abdul B M

CLOSE

i. Import records with prescribed Excel template

- If the Excel template file upload is not successful – there is/are error(s) in the information provided. Click on the <VIEW ERRORS> link to view the error(s) in the new pop-up screen
- You can click <EXPORT ALL ERRORS> to export the list of error(s) to an Excel file
- Refer to the List of Error(s) for the error description and rectify the error for the corresponding record in the imported excel template


Note:
If duplicate employee IDs are detected in the imported excel template, you will need to remove the duplicate records in the excel template first and re-upload (refer to slide 19)

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

 Record(s) with identical employee ID is detected. Please verify that only one record is created for each employee ID within this submission.

Submit Employment Income Records [SAVE DRAFT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

i. Import records with prescribed Excel template

- If duplicate employee IDs are detected in the excel template, an error message will be displayed at the top banner
- To rectify this error, you will need to remove the duplicate employee records in the excel template and re-upload

Step 2: Preparation – Create Employee Records



ir8a-import-template AB25_v0.2 (warning2) (1)_7

Note: You can add up to 200 records

⚠

The records have been imported successfully. Please assist to review the following warning(s) before proceeding:

- There is/are 3 NRIC employee(s) having donation amount equal to or greater than CPF contribution amount.
- There is/are 2 employee(s) who is/are younger than 13 years old.
- There is/are 2 NRIC employee(s) having '0' CPF contributions.

ir8a-import-template AB25_v0.2 (warning2) (1)_7r

Note: You can add up to 200 records

1 - 5 of 5 Record(s)

Employee Name	Tax Ref No.	Salary (S\$)	Total Employment Income (S\$)	Appendices
Charlotte Tan Xin Yi	Si iB	10,000	10,000	<div>EDIT</div> <div>DELETE</div>
Melany	iST	10,000	10,000	<div>EDIT</div> <div>DELETE</div>
Jayda	iBW	10,000	10,000	<div>EDIT</div> <div>DELETE</div>

NEW RECORD

RETRIEVE FROM PAST SUBMISSION

CONTINUE

SAVE DRAFT

[EXIT TO SUBMIT EMPLOYMENT INCOME RECORDS](#)

i. Import records with prescribed Excel template

If the Excel template imported successfully, the list of record(s) will be shown.

- Review the warning(s) prompt on screen (if any) to verify records are correctly prepared
- Click <EDIT> to update any record or <DELETE> to delete record, where necessary
- Click <CONTINUE> to proceed to review the summary of submission. Proceed to [page 35](#) for submission steps
- Click <SAVE DRAFT> to save your progress. You can continue with the submission without losing any changes, when you return later to the Digital Service

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Submit Employment Income Records

[SAVE DRAFT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

Enter Employee Records

NEW SUBMISSION	
For Income Derived In 2024	Submission Type Original

Download Template for Employment Income Details

Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE\(XLSX\)](#)


File Upload*

Drag and drop file(s) here

or

[SELECT FILE\(S\)](#)

Supported File Type(s) XLSX
Maximum File Size 10.00 MB per file
 You can attach up to 1 file(s) with a total file size not exceeding 10.00 MB.
 The file name must be in English and must not exceed 50 characters.

 Note: You can add up to 200 records

0 - 0 of 0 Record(s)

Employee Name ↕	Tax Ref No. ↕	Salary (\$\$) ↕	Total Employment Income (\$\$) ↕	Appendices ↕
No records available.				

[+ NEW RECORD](#)
[RETRIEVE FROM PAST SUBMISSION](#)

ii. Add/Edit Employee Records

- To add record for each employee manually, click <NEW RECORD> to continue.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Add/ Edit Employee Record

Employee Personal Details

Identification No.*

Select

Full Name as per NRIC/FIN/Passport*

Date of Birth*

dd/mm/yyyy

Sex*

Select

Mailing Address

☒ Singapore
☐ Other (for Foreign or P.O. Box Address)

Postal Code

123456

FIND ADDRESS

Enter postal code to find address

☒ Other (for Foreign or P.O. Box Address)

Country/ Region*

Country Name (Min. 2 Characters)

Address Line 1

Address Line 2

Address Line 3

ii. Add/Edit Employee Records

- Choose the ID Type and fill in the employee's personal details accordingly
- Address details are optional. If you need to enter address, choose Mailing Address <Singapore> or <Other (for Foreign or P.O. Box Address)>
 - If <Singapore> is chosen, enter Postal Code and click <Find Address>
 - If <Other (for Foreign or P.O. Box Address)> is chosen, fill in the address details accordingly

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation



3. Submission

IR8A Details

Appendix 8A

Appendix 8B

Income Details

Employment Income	
a. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	<input type="text" value="2,500"/> .00
b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)	<input type="text" value="0"/> .00
Date of Non-contractual Bonus Payment	<input type="text" value="dd/mm/yyyy"/> 
c. Director's Fees Approved at the Company's AGM/EGM	<input type="text" value="0"/> .00
Date of Approval	<input type="text" value="dd/mm/yyyy"/> 

ii. Add/Edit Employee Records

Select the different tabs to prepare the employee's Form IR8A, Appendix 8A and Appendix 8B

- IR8A Details for Income and Deduction Details
- Appendix 8A for Benefits-In-Kind
- Appendix 8B for Share Option Gains

Note: Appendix 8A and 8B only need to be filled if applicable to the employee, otherwise leave blank.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation



3. Submission

IR8A Details

Appendix 8A

Appendix 8B

Income Details

Employment Income	
a. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	<input type="text" value="2,500"/> .00
b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)	<input type="text" value="0"/> .00
Date of Non-contractual Bonus Payment	<input type="text" value="dd/mm/yyyy"/> 
c. Director's Fees Approved at the Company's AGM/EGM	<input type="text" value="0"/> .00
Date of Approval	<input type="text" value="dd/mm/yyyy"/> 

ii. Add/Edit Employee Records

IR8A Details:

- Fill in the Income details where applicable

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

IR&A Details
Appendix 8A
Appendix 8B

d. Other Employment Income
DECLARE IF APPLICABLE

1. Allowances	<input type="text" value="0"/>	.00
2. Gross Commission	<input type="text" value="0"/>	.00
3. Lump Sum Payment		
3a. Gratuity/ Notice Pay/ Ex-gratia Payment	<input type="text" value="0"/>	.00
3b. Compensation for Loss of Office	<input type="text" value="0"/>	.00
4. Pension/ Retirement Benefits		
4a. Name of Designated Pension or Provident Fund	<input type="text"/>	
4b. Amount Accrued from 1993	<input type="text" value="0"/>	.00
5. Contributions made by Employer to any Pension/ Provident Fund constituted outside Singapore without Tax Concession	<input type="text" value="0"/>	.00
6. Excess/ Voluntary Contributions to CPF by Employer	<input type="text" value="0"/>	.00
7. Gains and Profits from Share Options	EDIT APPENDIX 8B	
7a. Gains and Profits from Share Option for S10(1)(b)		S\$0.00
7b. Gains and Profits from Share Option for S10(1)(g)		S\$0.00
8. Value of Benefits-in-Kind	EDIT APPENDIX 8A	S\$0.00
Total Others of items 1 to 8, excluding 3b and 7b		S\$0.00

ii. Add/Edit Employee Records

- If required, click <EDIT APPENDIX 8B> in <7. Gains and Profits from Share Option> to create Appendix 8B
- If required, click <EDIT APPENDIX 8A> in <8. Value of Benefits-in-Kind> to create Appendix 8A record

Alternatively, click on the Appendix 8A or Appendix 8B tab at the top of the record to access the forms.

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Other Information and Deduction Details

Additional Information	DECLARE IF APPLICABLE
e. Remission/ Overseas Posting/ Exempt Income	
Amount of Income for the Remission/ Overseas Posting/ Exempt Indicator selected	<input type="text" value="0"/> .00
Exemption Reason	Select
f. Income Tax borne by Employer	
Amount of Employment Income for which Tax is Borne by Employer	<input type="text" value="0"/> .00
Fixed Amount Income Tax for which Tax is Borne by Employee	<input type="text" value="0"/> .00
g. Section 45 (applicable to non-resident director)	
Is Section 45 applicable?	Select
Deductions	
Employee's compulsory contribution to CPF/Provident Fund in the year 2024 (Do NOT include Excess/ voluntary contributions to CPF, Voluntary contributions to Medisave Account, Voluntary contributions to Retirement Sum Topping-up Scheme and SRS Contributions and contributions made to overseas pension/provident fund.)	<input type="text" value="0"/> .00
Donations Deducted from Salaries (e.g. Yayasan Mendaki Fund/ Community Chest/ SINDA/ CDAD/ Other Tax Exempt Donations)	<input type="text" value="0"/> .00
Contributions Deducted from Salaries to Mosque Building Fund	<input type="text" value="0"/> .00
Life Insurance Premiums Deducted from Salaries	<input type="text" value="0"/> .00
Total Employment Income	
S\$2,500.00	

BACK UPDATE

ii. Add/Edit Employee Records

IR8A Details:

- Fill in <Additional Information> and <Deductions> where applicable
- Click <UPDATE> to save changes

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

IR8A Details
Appendix 8A
Appendix 8B

Benefits in-kind (Appendix 8A)

Accommodation Details
DECLARE IF APPLICABLE

+ ADD NEW
(up to 10 entries)

3. Hotel Accommodation
DECLARE IF APPLICABLE

3a. Actual Cost of Hotel Accommodation/ Serviced Apartment within Hotel Building
SS
0

3b. Amount Paid by Employee
SS
0

3c. Taxable Value of Hotel Accommodation (3a - 3b)
SS\$0.00

4. Other Benefits-in-Kind
DECLARE IF APPLICABLE

a. Cost of Home Leave Passages and Incidental Benefits Provided to Employee and his/ her Family
SS
0

b. Interest payment made by the employer to a third party on behalf of an employee and/or interest benefits arising from loans provided by employer interest free or a rate below market rate to the employee who has substantial shareholding or control or influence over the company.

Amount Paid
SS
0

c. Insurance Premiums Paid by the Employer
SS
0

d. Free or Subsidised Holidays including Air Passage, etc
SS
0

e. Educational Expenses including Tutor Provided
SS
0

f. Entrance/ Transfer Fees and Annual Subscription to Social or Recreational Clubs
SS
0

g. Gains from Assets (e.g Vehicles Property, etc sold to Employees at a price lower than Open Market Value)
SS
0

h. Full Cost of Motor Vehicles Given to Employee
SS
0

i. Car Benefits
SS
0

j. Other non-monetary awards/ benefits which do not fall within the above items
SS
0

TOTAL VALUE OF BENEFITS-IN-KIND (ITEM 2 TO 4) TO BE REFLECTED IN ITEM d8 OF FORM IR8A
SS\$0.00

BACK
UPDATE

ii. Add/Edit Employee Records

Appendix 8A

- Click <ADD NEW> to create and enter accommodation details. You can add up to 10 accommodation records, where applicable
- Fill in the other details where applicable
- Click <UPDATE> to save changes

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

IR&A Details

Appendix 8A

Appendix 8B

Gains and Profit from Share Options (Appendix 8B)

Employee Equity-Based Remuneration (EEBR) Scheme

DECLARE IF APPLICABLE ▲

+ ADD NEW

(up to 30 entries)

Total of gross ESOP/ESOW gains that falls under S10(1)(b). This amount is to be reflected in item d7(a) of IR8A	\$S\$0.00
Total of gross ESOP/ESOW gains that falls under S10(1)(g). This amount is to be reflected in item d7(b) of IR8A	\$S\$0.00

BACK

UPDATE

[CLEAR ALL](#)

ii. Add/Edit Employee Records

Appendix 8B

- Click <ADD NEW> to create and enter the information relating to the Employee Equity-Based Remuneration Scheme. You can add up to 30 transaction records where applicable
- Click <UPDATE> to save changes

Step 2: Preparation – Create Employee Records



1. Access Submit Employment Income Records

2. Preparation

3. Submission

Other Information and Deduction Details

Additional Information	DECLARE IF APPLICABLE
e. Remission/ Overseas Posting/ Exempt Income	
Amount of Income for the Remission/ Overseas Posting/ Exempt Indicator selected	<input type="text" value="0"/> .00
Exemption Reason	<input type="text" value="Select"/>
f. Income Tax borne by Employer	
Amount of Employment Income for which Tax is Borne by Employer	<input type="text" value="0"/> .00
Fixed Amount Income Tax for which Tax is Borne by Employer	<input type="text" value="0"/> .00
g. Section 45 (applicable to non-resident director)	
Is Section 45 applicable?	<input type="text" value="Select"/>
Deductions	
Employee's compulsory contribution to CPF/Provident Fund in the year 2024 (Do NOT include Excess/ voluntary contributions to CPF, Voluntary contributions to Medisave Account, Voluntary contributions to Retirement Sum Topping-up Scheme and SRS Contributions and contributions made to overseas pension/provident fund.)	<input type="text" value="0"/> .00
Donations Deducted from Salaries (e.g. Yayasan Mendaki Fund/ Community Chest/ SINDA/ CDAD/ Other Tax Exempt Donations)	<input type="text" value="0"/> .00
Contributions Deducted from Salaries to Mosque Building Fund	<input type="text" value="0"/> .00
Life Insurance Premiums Deducted from Salaries	<input type="text" value="0"/> .00
Total Employment Income	
S\$2,500.00	

BACK

UPDATE

[CLEAR ALL](#)

ii. Add/Edit Employee Records

- After completing all relevant fields and information, click <UPDATE> to save the employee's record

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Note: You can add up to 200 records

1 - 1 of 1 Record(s)

Employee Name ↕	Tax Ref No. ↕	Salary (\$\$) ↕	Total Employment Income (\$\$) ↕	Appendices ↕
JOSHUA TAN	S1234567D	2,500	2,500	EDIT DELETE

CPF/ Designated Pension or Provident Fund (\$\$)
0

Bonus (\$\$)
0

Director's Fees (\$\$)
0

Other Income (\$\$)
0

Donations (\$\$)
0

Contribution to MBF (\$\$)
0

[+ ADD RECORD](#)

[CONTINUE](#)

[EXIT TO SUBMIT EMPLOYMENT INCOME RECORDS](#)

[SAVE DRAFT](#)

ii. Add/Edit Employee Records

After an employee record is created, the list of saved employee record(s) will be shown.

- Click <EDIT> to amend the saved record or <DELETE> to delete the record, where necessary
- Click <ADD RECORD> to add a new employee record
- Click <CONTINUE> to proceed to review the summary of submission. Proceed to [page 35](#) for submission steps
- Click <SAVE DRAFT> to save your progress. You can continue with the submission without losing any changes, when you return later to the Digital Service

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Submit Employment Income Records

[SAVE DRAFT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

Enter Employee Records

NEW SUBMISSION	
For Income Derived In 2024	Submission Type Original

Download Template for Employment Income Details

Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE\(XLSX\)](#)


File Upload*

Drag and drop file(s) here

or

[SELECT FILE\(S\)](#)

Supported File Type(s) XLSX
Maximum File Size 10.00 MB per file
You can attach up to 1 file(s) with a total file size not exceeding 10.00 MB.
The file name must be in English and must not exceed 50 characters.

 Note: You can add up to 200 records

0 - 0 of 0 Record(s)

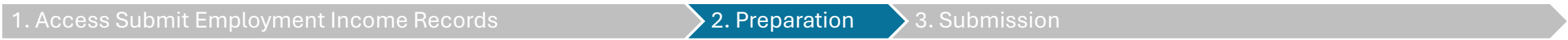
Employee Name ↕	Tax Ref No. ↕	Salary (\$\$) ↕	Total Employment Income (\$\$) ↕	Appendices ↕
No records available.				

[+ NEW RECORD](#) [RETRIEVE FROM PAST SUBMISSION](#)

iii. Retrieve Employee Particulars From Past Submission

- Click on the <RETRIEVE FROM PAST SUBMISSION> to continue

Step 2.3: Preparation – Create Employee Records



Retrieve Employee Particulars from Past Submission

Enjoy less form-filling via Record Retrieval
 You may retrieve employee records from past submissions and reduce the need to enter the employee's personal particulars on your forms.

Income derived in year*

Select ▼

Submission Acknowledgement No. (Min. 4 characters)

ES XXXXXXX IR8A 00000000 🔍

CLEAR

RETRIEVE

0 - 0 of 0 Record(s)

<input type="checkbox"/>	Employee Tax Ref No. ⬆️⬆️	Employee Name ⬆️⬆️	Date of Submission ⬆️⬆️	Submission Type ⬆️⬆️
No records available.				

0 Record(s) Selected
☐ Select all records(s)

IMPORT EMPLOYEE(S)

iii. Retrieve Employee Particulars From Past Submission

- Select <year> from **Income derived in year** drop-down list
- Enter **Submission Acknowledgement No.** (optional field)
- Click on <RETRIEVE>

Step 2: Preparation – Create Employee Records



×

Retrieve Employee Particulars from Past Submission

Enjoy less form-filling via Record Retrieval

You may retrieve employee records from past submissions and reduce the need to enter the employee's personal particulars on your forms.

Income derived in year*

2024 (YA 2...

Submission Acknowledgement No. (Min. 4 characters)

ES XXXXXXX IR&A 00000000

CLEAR

RETRIEVE

1 - 20 of 209 Record(s)

Employee Tax Ref No.	Employee Name	Date of Submission	Submission Type
<input type="checkbox"/> S1234567D	Name of S1234567D	09 Oct 2025	Original
<input type="checkbox"/> S8770426B	Test Employee 9	10 Oct 2025	Original
<input type="checkbox"/> T7091683A	Test Employee 14	10 Oct 2025	Original
<input checked="" type="checkbox"/> F7927203P	Estrella	10 Oct 2025	Original
<input checked="" type="checkbox"/> F7920905T	Melany	10 Oct 2025	Original
<input checked="" type="checkbox"/> F7928838K	Abdul B Mohamad	10 Oct 2025	Original
<input checked="" type="checkbox"/> F7927318W	Jayda	10 Oct 2025	Original
<input type="checkbox"/> T0370010G	Test Employee 16	10 Oct 2025	Original

«

1

2

3

4

5

6

7

8

9

10

...

»

Page 1 of 11

4 Record(s) Selected

☐ Select all records(s)

IMPORT EMPLOYEE(S)

iii. Retrieve Employee Particulars From Past Submission

- Select the required employee record(s) to be imported
- Click on <IMPORT EMPLOYEE(S)> to import the selected employee record(s).

33

Step 2: Preparation – Create Employee Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

File Upload

Drag and drop file(s) here
or
[SELECT FILE\(S\)](#)

Supported File Type(s) XLSX
Maximum File Size 10.00 MB per file
You can attach up to 1 file(s) with a total file size not exceeding 10.00 MB.
The file name must be in English and must not exceed 50 characters.

Note: You can add up to 200 records

1 - 5 of 5 Record(s)

Employee Name	Tax Ref No.	Salary (\$)	Total Employment Income (\$)	Appendices
Melany	ST	0	0	EDIT DELETE
Aspen	DA	0	0	EDIT DELETE
Estrella	GP	0	0	EDIT DELETE
Laydee Lee	DD	0	0	EDIT DELETE
Jayda	ZW	0	0	EDIT DELETE

[ADD RECORD](#)

[CONTINUE](#)

[EXIT TO SUBMIT EMPLOYMENT INCOME RECORDS](#) [SAVE DRAFT](#)

Listing of Employee Records Created

The list of employee record(s) will be shown after import.

- Click <EDIT> to update the income details
- Click <DELETE> to delete record, where necessary
- Click <ADD RECORD> to add a new employee record
- Click <CONTINUE> to proceed to review the summary of submission. Refer to [page 35](#) for next step
- Click <SAVE DRAFT> to save your progress. You can continue with the submission without losing any changes, when you return later to the Digital Service

Step 3: Submission

1. Access Submit Employment Income Records

2. Preparation


3. Submission

Submit Employment Income Records

[< BACK TO PREVIOUS](#)



Review Your Submission

 You are submitting records for the year 2024 (YA 2025). Please check the summary of your submission before proceeding to submit.

NEW SUBMISSION

For Income Derived in
2024

Submission Type
Original

Summary

Total No. of Records

IR8A	Appendix 8A	Appendix 8B
1	0	0

Total Income

Salary (\$\$)	Bonus (\$\$)	Director's Fees (\$\$)	Others (\$\$)
2,500	0	0	0

Total Deductions

CPF/ Designated Pension or Provident Fund (\$\$)	Donations (\$\$)	Director's Fees (\$\$)	Insurance Premiums (\$\$)
0	0	0	0

Review Your Submission

- Verify that the information in the summary of submission is correct

Step 3: Submission



1. Access Submit Employment Income Records

2. Preparation

3. Submission

Employee IR8A Records

[EDIT](#)

1 - 1 of 1 Record(s)

Employee Name ↑↓	Tax Ref No. ↑↓	Total Employment Income(S\$) ↑↓	Appendices ↑↓
Abigale	S1480285H	10,000	

Contact Details for Employment Income Auto-Inclusion Scheme (AIS)

The individual specified below will serve as the Main Contact Person for any enquiries regarding AIS matters. If you are not the Main Contact Person but wish to provide your contact details for this submission, you may do so later under the "Contact Details for this Submission" section when submitting your records.

Salutation	Name
MR	LINDA NEO 3
Designation	
Manager or higher	
Mobile No.	Office No.
+65 91234568	+65 87654328
Email Address	
test@1.com	

Review Your Submission

- Click <EDIT> to amend record details, where necessary.

Step 3: Submission

1. Access Submit Employment Income Records

2. Preparation

3. Submission

The contact information provided below will be used solely for this submission.

Contact Details for this Submission

Declarant Information

Authorised Person

Whitney Duffy

Contact Person

Name (as in NRIC/ Passport)

LINDA NEO 3

Designation

Manager or higher

Email Address

test@1.com

Contact No.

+65 91234568

Contact Details for this Submission

- The contact details entered here apply only to this specific submission. To update the primary AIS contact person for future communications, please navigate to Update Contact details. Refer to [page 9](#) for the steps
- The contact details is prefilled with the main contact details for AIS
- If there is different contact person handling for this submission, update the contact details accordingly

Step 3: Submission

1. Access Submit Employment Income Records

2. Preparation

3. Submission


Declaration

☒ I declare that the information given in this form is true, correct and complete.*

BACK

SUBMIT

[EXIT TO SUBMIT EMPLOYMENT INCOME RECORDS](#)
[SAVE DRAFT](#)



Confirm Submission

The Employment Income record(s) will be submitted to IRAS.

DISMISS

SUBMIT

Declaration

After reviewing all details and when ready to submit:

- Acknowledge the declaration by ticking the checkbox
- Click < SUBMIT>

Confirm Submission

- Click <SUBMIT> to confirm and proceed with the submission

Step 3: Submission

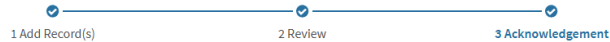
1. Access Submit Employment Income Records

2. Preparation

3. Submission

Submit Employment Income Records

[SAVE AS PDF/PRINT](#)



Acknowledgement

Successful Submission

You have successfully submitted Employment Income Records for Year 2024 (YA 2025).

Acknowledgement No.	1500002589	Date/ Time	08 Sept 2025, 3:12 pm
Submission Type	Original	For Income Derived In	2024 (YA 2025)

A copy of this acknowledgement is available at [View Notices](#) digital service.

Summary

Total No. of Records

IR&A	Appendix 8A	Appendix 8B
1	0	0

Total Income

Salary (\$)	Bonus (\$)	Director's Fees (\$)	Others (\$)
2,500	0	0	0

Total Deductions

CPF/ Designated Pension or Provident Fund (\$)	Donations (\$)	Director's Fees (\$)	Insurance Premiums (\$)
0	0	0	0

Contact Details for this Submission

Authorised Person
Halley

Contact Person
Name (as in NRIC/ Passport)
FIONA TAN

Designation
Partner

Email Address
test@1.com

Contact No.
+65 99123456

Acknowledgement

- The acknowledgement page displays details of the successful submission along with the acknowledgement number

Note: If you are the preparer, the submission will be sent to your approver for submission. There will be no acknowledgement number generated at this stage.

- Click <SAVE AS PDF/PRINT> to save a copy of the acknowledgement page
- You can also click <View Notices> to retrieve a copy of the acknowledgement

Step 3: Submission



1. Access Submit Employment Income Records

2. Preparation

3. Submission

Contact Details for this Submission

Authorised Person

Hailey

Contact Person

Name (as in NRIC/ Passport)

FIONA TAN

Designation

Partner

Email Address

test@1.com

Contact No.

+65 99123456

Declaration

I declare that the information given in this form is true, correct, and complete.

Go to [SUBMIT EMPLOYMENT INCOME RECORDS](#) digital service.

Submission Completed

- Click <Submit Employment Income Record> to go back to the Summary of Records page

Step 3: Submission



Submit Employment Income Records

SUBMISSION OF RECORDS

You will need the following information to complete the submission:

- All your employees' income and deduction amount for the period from 1 Jan to 31 Dec (including foreign employees, resigned employees and employees who were posted overseas).
- Employees' personal particulars (Name, NRIC/ FIN, Sex and Date of Birth) as per their identity card.

CREATE

Summary of Records

For Income Derived In

4 Past Year(s)

2024 (YA 2025)

2025 (YA 2026)

Employee Count Summary			EDIT
Total No. of Employees	Submitted Employee Records	PENDING Employee Records	
2,000	0	2000	

Filter By

All Statuses

1 - 1 of 1 Record(s)

Status	Date	Type	No. of Records	Submission Details	Actions
Received	18 Jul 2025	Original	1 (IR8A) 1 (A8A) 1 (A8B)	<ul style="list-style-type: none">• Last updated by David• Acknowledgement No: 1500000952	VIEW
Draft	11 Sep 2025	Original	1 (IR8A)	<ul style="list-style-type: none">• Last updated by Whitney Duffy	CONTINUE DELETE

View Submitted Records

- The submitted records will be populated under Summary of Records
- Click <VIEW> to view past submitted records

Step 3: Submission

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Employee IR8A Records

1 - 2 of 2 Record(s)

<input checked="" type="checkbox"/> Employee Name	Tax Ref No.	Total Employment Income(S\$)	Appendices
<input checked="" type="checkbox"/> Employee B	T8000002I	1,200	<ul style="list-style-type: none"> A8A A8B
<input checked="" type="checkbox"/> Employee A	T8000001J	1,000	

2 Record(s) Selected

 REMOVE ALL

☒ Select all records(s)

DOWNLOAD SELECTED (PDF)

Contact Details for this Submission

Authorised Person

Hailey

Contact Person

Name (as in NRIC/ Passport)

FIONA TAN

Designation

Partner

View Submitted Records

- Under Employee IR8A Records, select the specific records you need or click <Select all record(s)> to choose all records
- Click <DOWNLOAD SELECTED (PDF)> to generate the corresponding IR8A, Appendix 8A and Appendix 8B forms for your selected records

For enquiries on the submission process, you may chat with us online at go.gov.sg/iraschat-login.

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www.iras.gov.sg



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