



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.

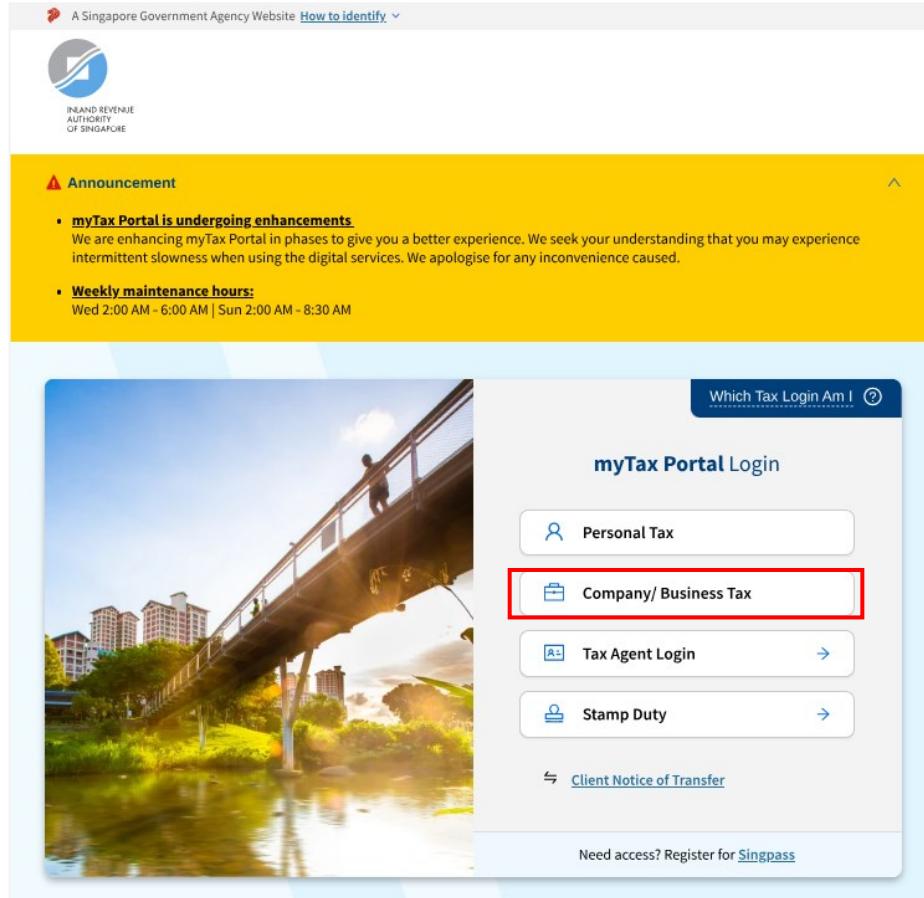


Step 1: Access Submit Employment Income Records Digital Service

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

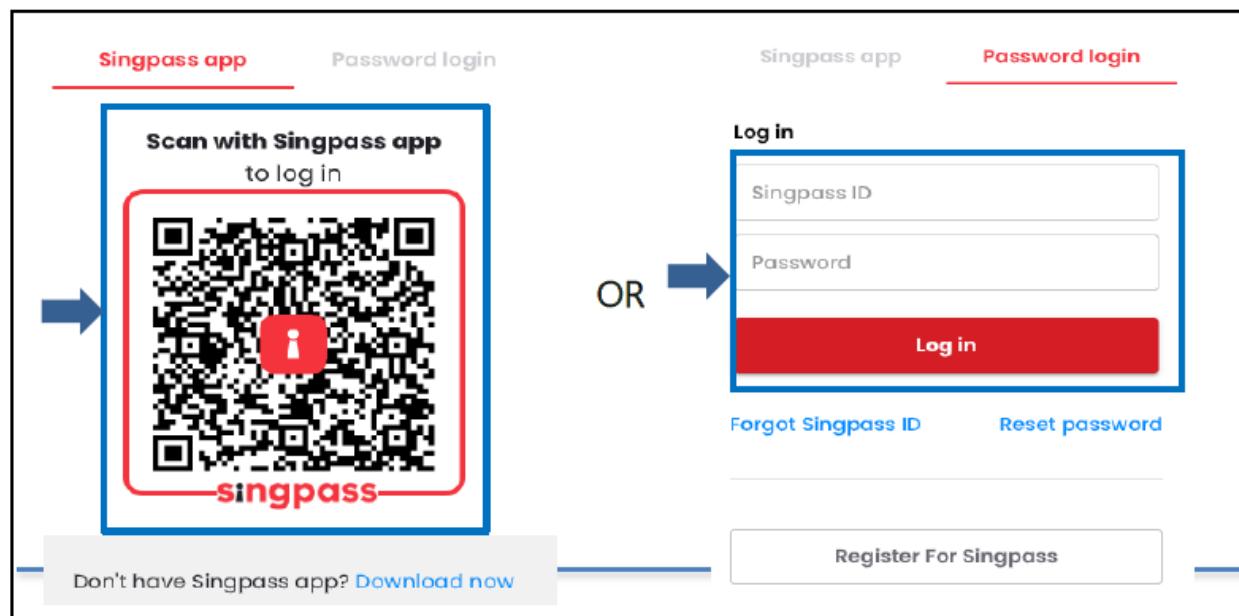


Step 1: Access Submit Employment Income Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission



Login using:

- Singpass App, or
- Password login



Step 1: Access Submit Employment Income Records

1. Access Submit Employment Income Records

2. Preparation

3. Submission

I2-Comp-25MAR2024-04
Tax Ref No. 207010343C

Email Us (myTax Mail) 125 Notices/ Letters Account Logout

Overview GST Employers Partnership Property S45 More

Last login on Thursday, 21 Aug 2024

Auto-Inclusion Scheme (AIS)
Register Auto-Inclusion Scheme (AIS) for Employment Income
Submit Employment Income Records

Note
The company/ business has:
By post to your company's/ b
• Tax Clearance paper notice
• S45 Withholding Tax paper

Tax Clearance
File Form IR21
View Form IR21 Records

DETAILS

- 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 (IR8A) 1 (ABA) 1 (ABB)	• Last updated by David • Acknowledgement No: 1500000952	VIEW
Draft	11 Sep 2025	Original	1 (IR8A)	• 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*	Name*
MR	LINDA NEO 3
Designation*	
Manager or higher	
Mobile No.	Office No.
+65 91234568	+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		
Total No. of Employees	Submitted Employee Records	PENDING Employee Records
101	0	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 pre-filled 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	
Char	26B	10,000	\$4,000	EDIT DELETE	
Mela	05T	1,100,000	1,124,000	EDIT DELETE	
Jayd	10W	10,000	\$4,000	EDIT DELETE	
Aspe	02A	1,600,000	1,624,000	EDIT DELETE	
Extreme	03P	10,000	\$4,000	EDIT DELETE	
Layd	10G	10,000	\$4,000	EDIT DELETE	
Abdu	3&K	10,000	\$4,000	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:

- i. Import records with prescribed Excel template (refer to [page 14](#)).
- ii. Add employee record manually (refer to [page 21](#)).
- iii. 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.
6 All amount fields in IR8A only accept full numbers.
For income amount fields, drop off cents when reporting.
8 For deduction amount fields, please round up to the full dollar after summing.
9 7. For all date entries, please put them in the format of YYYY-MM-DD.
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'.
10 For Foreign Address, to input the 'Address Details' and choose 'Country/ Region'. Do not enter Postal Code.
9 Total/computation fields will be calculated and shown in digital service after successful import of records. Please verify the totals before submission.
11
12
13 Things to note while preparing Appendix 8A templates:
14 1. For each employee, you can add up to 10 accommodations provided (where applicable).
2. The AV method and its related fields for reporting accommodation benefit is currently disabled. (2a and 2b)
15 We will update template once it is enabled.
16 3. For all date entries, please put them in the format of YYYY-MM-DD.
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.
17
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 Renumeration(EEBR) Scheme.
21 2. For all date entries, please put them in the format of YYYY-MM-DD.
22
23
...

Instructions(Read Me)

IR8A

Appendix 8A(Accommodation)

Appendix 8A(Hotel & Oth

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							
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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)
IR8A

A	B	C	D	E	F
1	Error Row	Error Description	*ID Type <Select>	*ID No.	*Full Name Employee NRIC/FIN
2	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
3	7	DateOfBirth :This field cannot be blank. Please	FIN	FI	IK
4					Abdul B M

[EXPORT ALL ERRORS](#)

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

Submit Employment Income Records

SAVE DRAFT

1 Add Record(s) 2 Review 3 Acknowledgement

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

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

1. Access Submit Employment Income Records

2. Preparation

3. Submission

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

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
				EDIT DELETE
Melany		iST	10,000	10,000
				EDIT DELETE
Jayda		iBW	10,000	10,000
				EDIT DELETE

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

[CONTINUE](#)

[EXIT TO SUBMIT EMPLOYMENT INCOME RECORDS](#)

[SAVE DRAFT](#)

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

b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)

Date of Non-contractual Bonus Payment

c. Director's Fees Approved at the Company's AGM/EGM

Date of Approval

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

IR8A Details Appendix 8A Appendix 8B

d. Other Employment Income **DECLARE IF APPLICABLE**

1. Allowances	0 .00
2. Gross Commission	0 .00
3. Lump Sum Payment	
3a. Gratuity/ Notice Pay/ Ex-gratia Payment	0 .00
3b. Compensation for Loss of Office	0 .00
4. Pension/ Retirement Benefits	
4a. Name of Designated Pension or Provident Fund	
4b. Amount Accrued from 1993	0 .00
5. Contributions made by Employer to any Pension/ Provident Fund constituted outside Singapore without Tax Concession	0 .00
6. Excess/ Voluntary Contributions to CPF by Employer	0 .00
7. Gains and Profits from Share Options	EDIT APPENDIX 8B
7a. Gains and Profits from Share Option for S10(1)(b)	\$S0.00
7b. Gains and Profits from Share Option for S10(1)(g)	\$S0.00
8. Value of Benefits-in-Kind	EDIT APPENDIX 8A
Total Others of items 1 to 8, excluding 3b and 7b	\$S0.00

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		0 .00
Exemption Reason		Select
f. Income Tax borne by Employer		Select
Amount of Employment Income for which Tax is Borne by Employer		0 .00
Fixed Amount Income Tax for which Tax is Borne by Employee		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.)		
Donations Deducted from Salaries (e.g. Yayasan Mendaki Fund/ Community Chest/ SINDA/ CDAD/ Other Tax Exempt Donations)		0 .00
Contributions Deducted from Salaries to Mosque Building Fund		0 .00
Life Insurance Premiums Deducted from Salaries		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 \$S 0

3b. Amount Paid by Employee \$S 0

3c. Taxable Value of Hotel Accommodation (3a - 3b) \$S0.00

4. Other Benefits-in-Kind **DECLARE IF APPLICABLE**

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

c. Insurance Premiums Paid by the Employer \$S 0

d. Free or Subsidised Holidays including Air Passage, etc. \$S 0

e. Educational Expenses including Tutor Provided \$S 0

f. Entrance/ Transfer Fees and Annual Subscription to Social or Recreational Clubs \$S 0

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

h. Full Cost of Motor Vehicles Given to Employee \$S 0

i. Car Benefits \$S 0

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

TOTAL VALUE OF BENEFITS-IN-KIND (ITEM 2 TO 4) TO BE REFLECTED IN ITEM d8 OF FORM IR8A \$S0.00

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

[IR8A 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	\$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	\$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	0 .00
Exemption Reason	Select
f. Income Tax borne by Employer	Select
Amount of Employment Income for which Tax is Borne by Employer	0 .00
Fixed Amount Income Tax for which Tax is Borne by Employer	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.)	0 .00
Donations Deducted from Salaries (e.g. Yayasan Mendaki Fund/ Community Chest/ SINDA/ CDAD/ Other Tax Exempt Donations)	0 .00
Contributions Deducted from Salaries to Mosque Building Fund	0 .00
Life Insurance Premiums Deducted from Salaries	0 .00
Total Employment Income	\$2,500.00

BACK **UPDATE** UPDATE

ii. Add/Edit Employee Records

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

CLEAR ALL



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

1. Access Submit Employment Income Records

2. Preparation

3. Submission

X

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 XXXXXXXX IR8A 00000000

CLEAR RETRIEVE

0 - 0 of 0 Record(s)

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

1. Access Submit Employment Income Records

2. Preparation

3. Submission

Retrieve Employee Particulars from Past Submission X

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 00000000 IR8A 00000000

1 - 20 of 209 Record(s)

<input type="checkbox"/>	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

Page 1 of 11

4 Record(s) Selected

Select all records(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).



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	6T	0	0	EDIT DELETE
Aspen	3A	0	0	EDIT DELETE
Estrella	GP	0	0	EDIT DELETE
Laydee Lee	0G	0	0	EDIT DELETE
Jayda	8W	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 1	Appendix 8A 0	Appendix 8B 0	
Total Income			
Salary (\$\$) 2,500	Bonus (\$\$) 0	Director's Fees (\$\$) 0	Others (\$\$) 0
Total Deductions			
CPF/ Designated Pension or Provident Fund (\$\$) 0	Donations (\$\$) 0	Director's Fees (\$\$) 0	Insurance Premiums (\$\$) 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(\$\$) ↑↓	Appendices ↑↓
Abigale	S1480285H	10,000	

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

The individual specified below will serve as the Main Contain 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

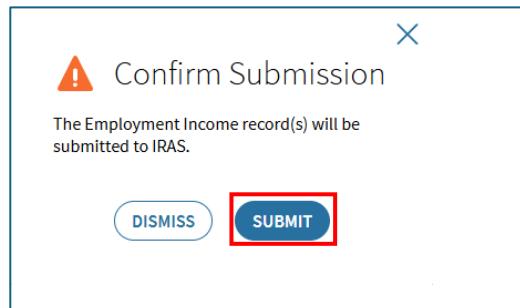
3. Submission

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](#)



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

1 Add Record(s) 2 Review 3 Acknowledgement

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	IR8A	Appendix 8A	Appendix 8B
1	0	0	0

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

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

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		
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 (ABA) 1 (ABB)	• Last updated by David • Acknowledgement No: 1500000952	VIEW

Draft 11 Sep 2025 Original 1 (IR8A) • 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)

Employee Name	Tax Ref No.	Total Employment Income(\$\$)	Appendices
Employee B	T8000002I	1,200	* A8A * A8B
Employee A	T8000001J	1,000	

2 Record(s) Selected

Select all records(s)

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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