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
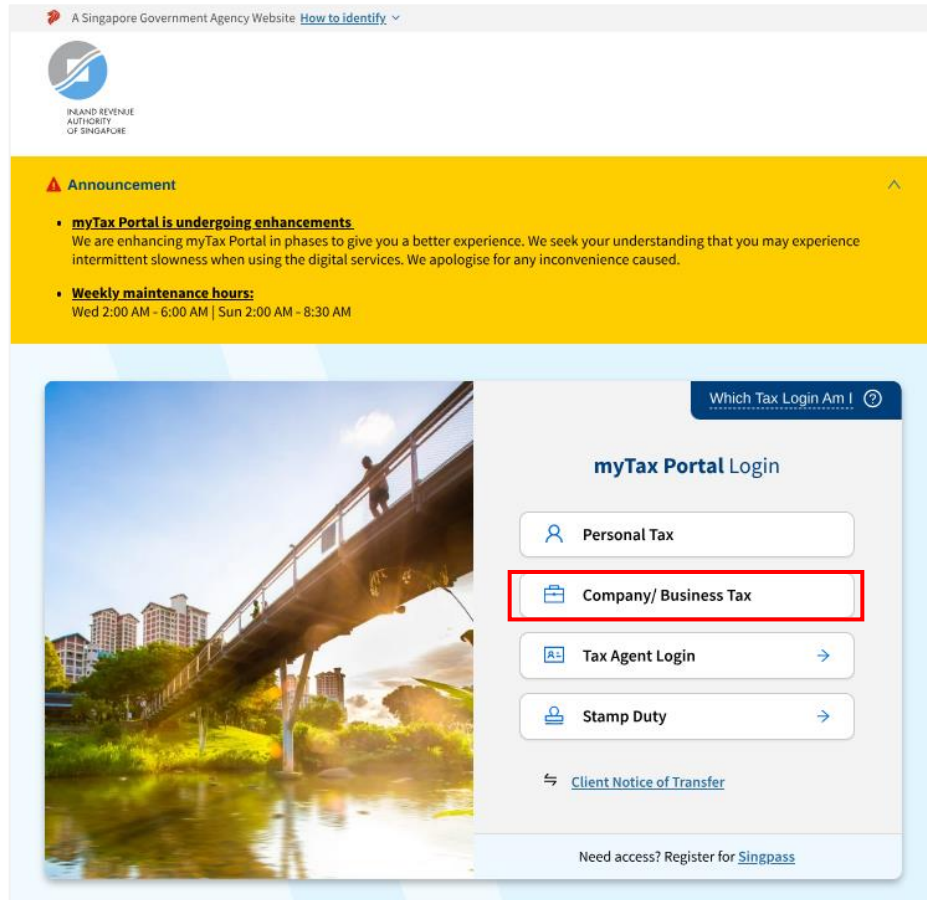• Safari Browser 4.0 to 5.1.3, and 5.1.7 and above

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

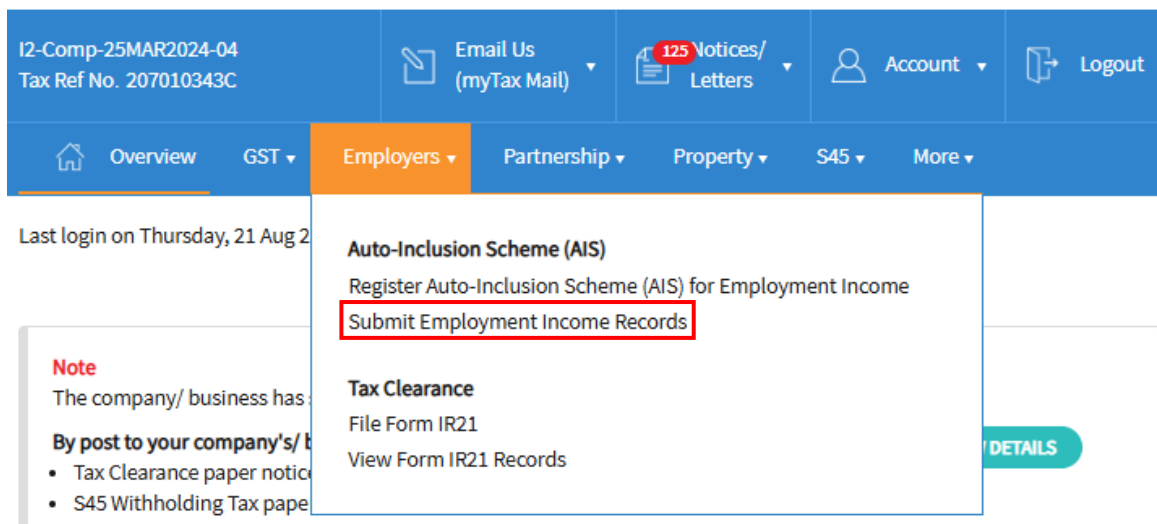| 1. Access Submit Employment Income Records | 2. Preparation | 3. Submission |

Login using:

- Singpass App, or

- Password login

Step 1: Access Submit Employment Income Records

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

- 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 |

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

New Submission of Employment Income Records
- To create a new submission, click <CREATE> (proceed to page 9 for Step 2: Preparation – Create Employee Records)

View Past Submissions & Retrieve Draft
- To view and retrieve past submission records, click on the relevant tab(s) under 'Summary of Records' for the respective years. By default, the current year tab is selected

- To retrieve and continue working on a draft submission, click <CONTINUE>

Step 2: Access Submit Employment Income 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>

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Step 2: Access Submit Employment Income 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

Verify AIS 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> for instructions, then click <Update Contact Details for Submission of Employment Income/Self-Employment Income/Donation> to access the contact details update service (page 9)

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Step 2: Preparation – Create Employee Records

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

Submit Employment Income Records

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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?

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

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>

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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 (S$) ↑↓	Total Employment Income (S$) ↑↓	Appendices ↑↓
		No records available.		

+ NEW RECORD | **RETRIEVE FROM PAST SUBMISSION**

Submit Employment Income Records

- There are 3 ways to add employee records:

  1. Enter each employee record manually
  2. Import records with prescribed Excel template*
  3. Retrieve From Past Submission*

  * These features will be ready in Oct 2025

- Each submission file can have up to 200 records. If there are more than 200 records to be submitted, prepare a separate file for submission

- Click <Add New Record(s)> to continue

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Step 2: Preparation – Create Employee Records

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

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	2,500 .00
b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)	0 .00
Date of Non-contractual Bonus Payment	dd/mm/yyyy
c. Director's Fees Approved at the Company's AGM/EGM	0 .00
Date of Approval	dd/mm/yyyy

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

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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	2,500	.00
b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)	0	.00
Date of Non-contractual Bonus Payment	dd/mm/yyyy	
c. Director's Fees Approved at the Company's AGM/EGM	0	.00
Date of Approval	dd/mm/yyyy	

Add/Edit Employee Records

IR8A Details:
- Fill in the Income details where applicable

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

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.

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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.)	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	S$2,500.00

BACK   UPDATE

Add/Edit Employee Records

IR8A Details:

- Fill in <Additional Information> and <Deductions> where applicable

- Click <UPDATE> to save changes

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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)	S$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	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 Subsidied 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	S$0.00

BACK | **UPDATE**

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

Note:
Submission of Appendix 8A with Annual Value (AV) of premises will be available in Oct 2025.

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

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

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

Note: You can add up to 200 records

1 - 1 of 1 Record(s)

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

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

Bonus (S$)
0

Director's Fees (S$)
0

Other Income (S$)
0

Donations (S$)
0

Contribution to MBF (S$)
0

➕ ADD RECORD

CONTINUE

EXIT TO SUBMIT EMPLOYMENT INCOME RECORDS   SAVE DRAFT

Listing of Employee Records Created

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

- Click <EDIT> to amend the saved record, where necessary

- Click <DELETE> to delete the record

- Click <ADD RECORD> to add a new employee record

- Click <CONTINUE> to proceed to review the summary of submission

- 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

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Step 3: Submission

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

Submit Employment Income Records

< BACK TO PREVIOUS

1 Add Record(s) — 2 Review — 3 Acknowledgement

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	Submission Type
2024	Original

Summary

Total No. of Records

IR8A	Appendix 8A	Appendix 8B
1	0	0

Total Income

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

Total Deductions

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

Review Your Submission

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

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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 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 any record(s)

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

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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 10 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

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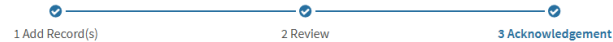
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| 1. Access Submit Employment Income Records | 2. Preparation | 3. Submission |

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

Total Income

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

Total Deductions

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

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

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 <u>no</u> 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 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 (A8A) 1 (A8B)	• 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 |

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

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