



**Singapore restaurateurs**  
**– Are you aware of a major deadline approaching all Singapore companies?**

It's that time of the year again!...is what we all are accustomed to hearing at every stage of our business' and personal lives! But...*it indeed is THAT time of the year again!!*...its time to complete and file your employees' Form IR8A.

NOTE: You **must** complete and hand over the Form IR8As to your staff or submit the payroll information to the IRAS by **01 March 2018**

To assist you in completing this crucial task, we have created this short guide.

1. *What is Form IR8A?*

Form IR8A is a form that employers fill in for their full time, part time, non-resident employees as well as company directors as well as employees who left in 2017 but received income via stock options.

2. *Are there any exceptions or any way that my business need not complete this?*

None! ALL Singapore based employers MUST complete the Form IR8A

3. *Is my business registered for AIS?*

Auto-Inclusion scheme or AIS (as it is abbreviated) is the option to submit your staff's employment-related income details to the IRAS directly. It is compulsory for all businesses for 9 or more staff members to register for AIS.

Check your business is registered for AIS on this link: <https://mytax.iras.gov.sg/ESVWeb/default.aspx?target=ESubQueryEmployerSubStatusSearch>

4. *What if my business is registered for AIS? What do I do next?*

Login to IRAS MyTax portal > Organisation / Business Matters > under the employers section > select "Submit Employment Income Records" and either manually fill in all applicable fields of the Form IR8A for each staff. (You must fill in a new Form IR8A for each staff)

OR

If you are using a payroll software, you can download the AIS-compliant payroll file from it, have the file validated using the IRAS Validation and Submission tool

(found here: <https://www.iras.gov.sg/irashome/Businesses/Employers/Auto-Inclusion-Scheme--AIS-/Submit-Employment-Income-Records/>) and upload the file to IRAS MyTax portal.

**DID YOU  
KNOW?**

***Using selected payroll software, you can now submit your staff's payroll information directly to the IRAS. Find out more at the end of this guide!***

5. *What if my business is NOT registered for AIS? What do I do next?*

Then you will have to manually fill in a new Form IR8A for each employee and hand over the completed form to your staff

You can find a sample Form IR8A and guide on completing each fields on that form here:

<https://www.iras.gov.sg/irashome/Quick-Links/Forms/Businesses/Income-Tax-forms-for-Employers/>

OR

If you are using a payroll software, you can print the pre-filled Form IR8As of your staff, review the accuracy of the information pre-filled on these IR8As and hand them over to your staff.

6. *Is there a way to make this task as quick and as painless as possible in the future?*

Absolutely! Planning for next year's Form IR8A submission now will save you time and headache when the next deadline approaches! Consider the following options:

A) Can my business register itself for AIS?


Yes, if you have employed more than 9 staff (full time, part-time as well as company directors) in 2018, it is *compulsory* to register for AIS.

If your business has employed less than 9 staff, you can voluntarily register for AIS

Simply log in to MyTax portal > Organisation / Business Matters > Go to employers section > Select Register for AIS.

B) Would it be a value add for my business to use a cloud-based payroll software?

Indeed! A cloud payroll software will not only assist you with next year's IR8A submissions, it can also help track your staffing costs, process your staff payroll as often as you like and issue payslips to your staff on your company's behalf

(  : Your payroll software will also come handy when CPF audit comes knocking on your door!)

**DID YOU  
KNOW?**

*Talenox payroll software is now linked directly with IRAS MyTax portal? If you are an AIS-registered business, you can submit your staff payroll information to the IRAS with just a click of a button!!*

If you need any help in completing Form IR8A for your staff or the AIS submissions to the IRAS, please drop us an email on [finance@wolfe-strategies.com](mailto:finance@wolfe-strategies.com)

### **About the author**



Sarang Mandke – Sarang is a Chartered Accountant with 5+ years experience. He owns and manages Wolfe Strategies, a consulting firm specializing in providing real time operational efficiency solutions to restaurants, cafes and bars. Wolfe Strategies has its offices in Singapore, Australia and the U.K. Sarang can be reached on [finance@wolfe-strategies.com](mailto:finance@wolfe-strategies.com)