



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide

## Offline Application (Auto-Inclusion Scheme)



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## About Offline Application

1. The Offline Application is a free AIS software provided by IRAS for employers under the Auto-Inclusion Scheme (AIS) to prepare and submit their employees' income information to IRAS electronically.
2. It is suitable for employers who:
  - Do not have a compatible payroll system (e.g. employers doing payroll manually or using Excel)
  - Cannot generate relevant appendices from their payroll software
3. The Offline Application will be decommissioned by calendar year 2023. You are strongly encouraged to use payroll software supporting direct AIS submissions to IRAS. Explore supporting payroll software at [IRAS website](#). You can also submit your employee records via Submit Employment Income Records at myTax Portal (Online Application).

## 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 Version 7 and above

### Hardware Requirements

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

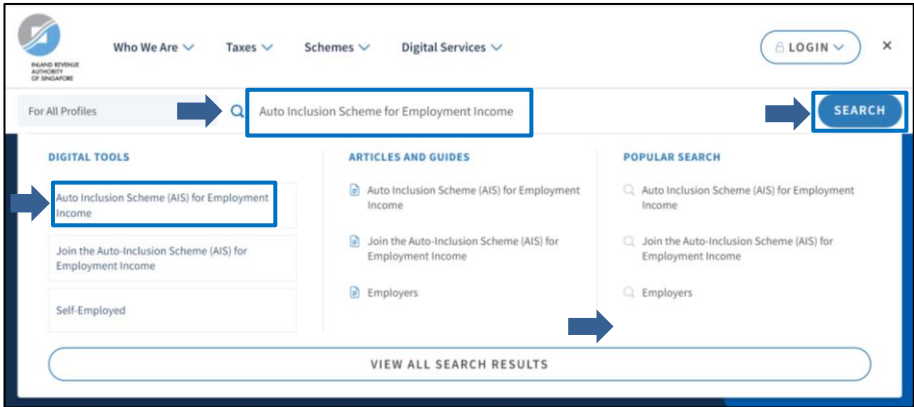
### Browser

- Internet Explorer 6.0 and above
- Mozilla Firefox 1.0 and above
- Google Chrome 24 and above
- Safari Browser 4.0 to 5.0.3, and version 5.1.7 and above

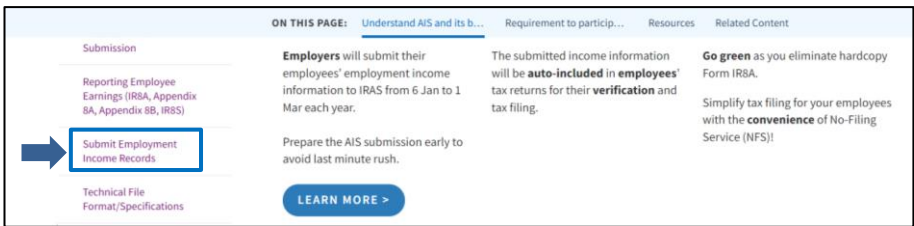
Please ensure that you have enabled Java and JavaScript for your Browser.

# Step 1: Download Offline Application

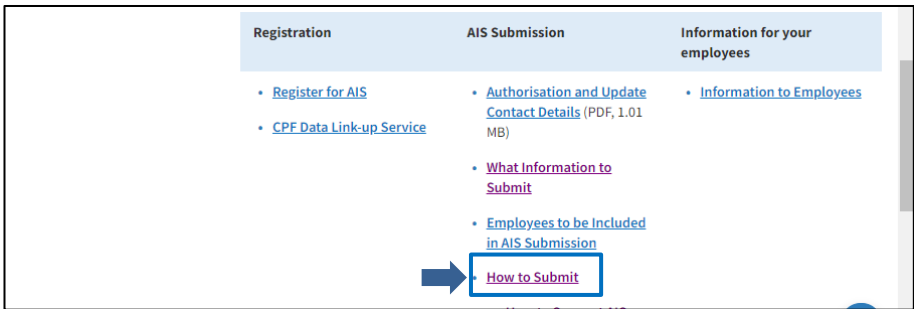
1. Download Offline Application > 2. Preparation > 3. Generate File > 4. Submission > Frequently Asked Questions



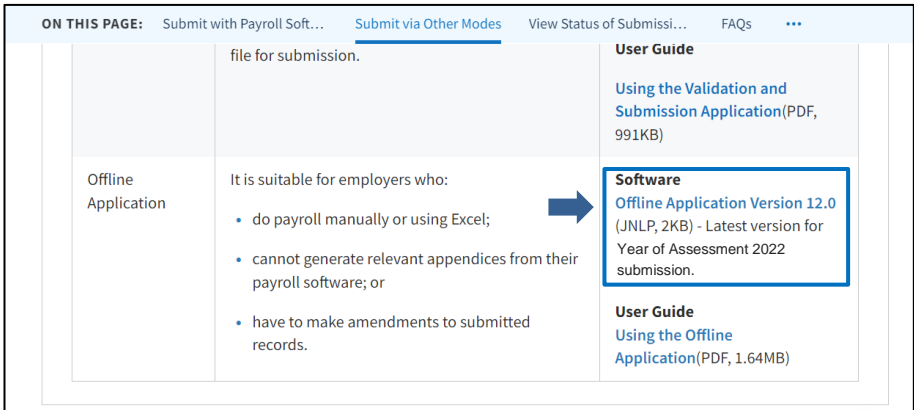
- At IRAS' website [www.iras.gov.sg](http://www.iras.gov.sg),
  - Using the "Search" function, type "Auto Inclusion Scheme for Employment Income"
  - Click <Auto-Inclusion Scheme (AIS) for Employment Income>.



- Scroll down and click <Submit Employment Income Records> from the left-hand side sub-pages menu.



- Alternatively, click the <How to Submit> hyperlink at AIS Submissions Resources or perform a search to reach Submit Employment Income Records page.

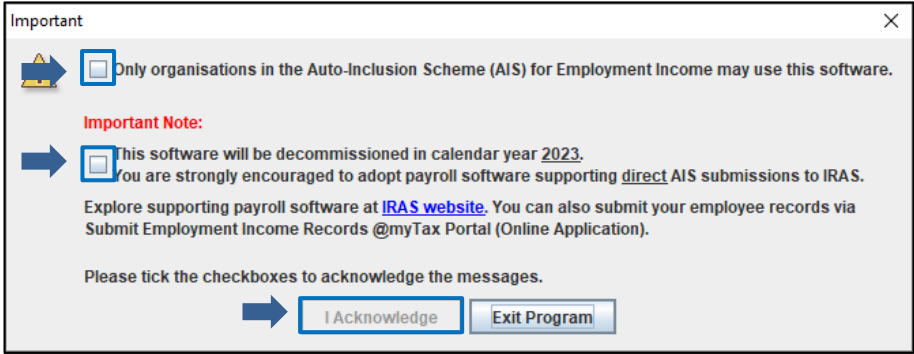


- Under "Submission via AIS Offline Applications" section, click <Offline Application Version 12.0> to download and install the application.

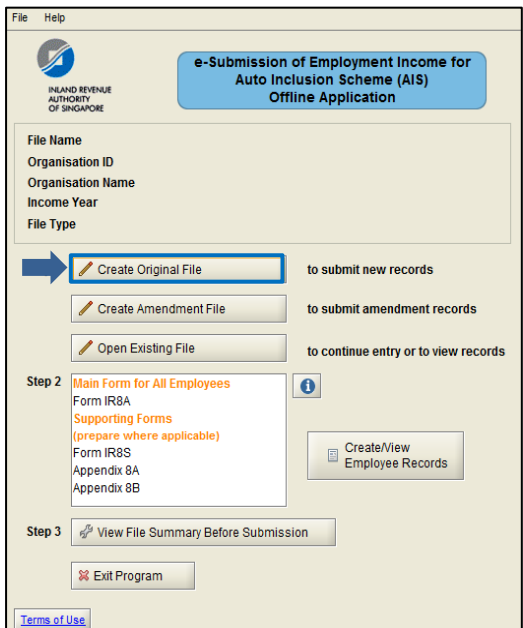
# Step 2: Preparation



## Create Profile



- A warning prompt will appear. Click <I Acknowledge> after ticking the two important confirmation messages to start off the preparation.



- Click <Create Original File> to begin.
  - If you are continuing preparing the information from where you left off previously, click <Open Existing File>.
- Note:  
Always [create a new profile](#) for each submission. Employers are to keep proper records of past submissions. Please do not open past year profiles and overwrite the information for your current submissions.

**File Information**

INLAND REVENUE AUTHORITY OF SINGAPORE

**Organisation's Information**

- \* ID Type
- \* Organisation ID
- \* Organisation Name
- Division / Branch

**Authorised Person**

- \* Name
- Designation
- ^ Telephone Number
- ^ Email Address

**Income Year**

- \* This file contains employment income information for year: 2021 (Year of Assessment 2022)

**File Type**

- Original Records
- Amendment Records

\* Required field  
^ At least one field is required

Save Cancel

- Enter the details accordingly and ensure that you have selected the correct year.
- Click <Save> once you have entered the details.

Note:  
Click  for more information.

Save

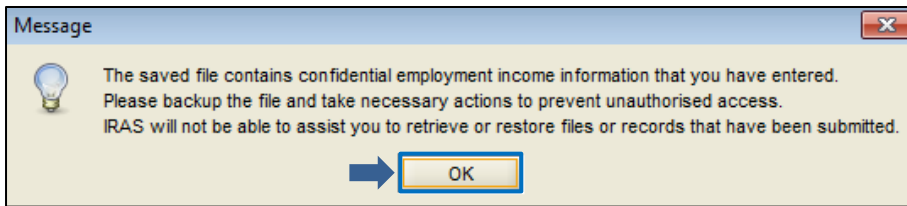
Save In: Documents

File Name: Organisation Name (Year of Income Derived)

Files of Type: .profile

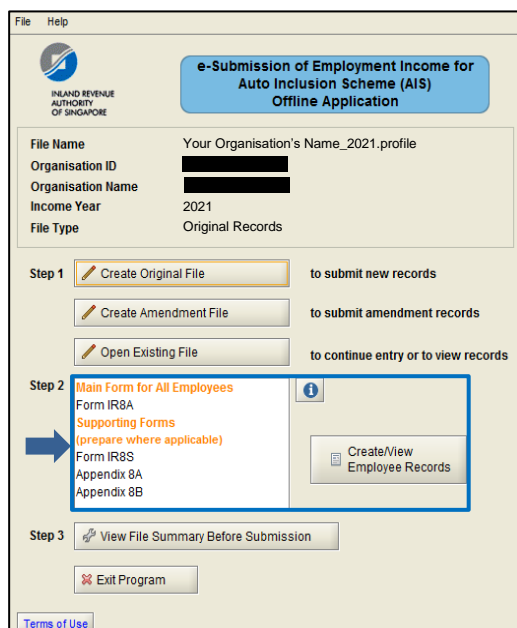
Save Cancel

- Use the recommended file naming convention.
- Click <Save>.



- Profile is created. Click <OK> and you will return to Main Menu.

### Enter Information



- Select Form Type and click <Create/View Employee Records> to begin.

Note:  
When entering information, fields that are defaulted to "0" do not accept cents. Hence, enter just the dollar value for income fields and round-up dollar value for deduction fields. (For example, enter \$25,000 for salary of \$25,000.90; and enter \$201 for donation of \$200.20)

Records with error will be highlighted in red for Form View or listed for Grid View, upon saving. You have to rectify all errors before saving again to validate the information.



- Enter employee’s details in the Form IR8A.
- Click <Expand to Full Form> to display and enter other income information if necessary.

Functions in the Form View:

- <Add New Record>: Add another employee record. You are allowed to create up to 2,000 records for each submission.
- <Delete>: Delete an employee record.
- <Print/ Print All>: Print Form IR8A.
- <Save>: To save Form IR8A.
- <Close>: Return to Main Menu.

- You can also copy and paste your information into the grid view. The maximum number of records to copy each time is 50. If you have more than 50 records, click <Add 50 Rows> before pasting the information.

Functions in the Grid View:

- <Import Employees’ Particulars>: To import employees’ particulars from a past year profile. Note that Income and Deductions amount will not be imported.
- <Search>: To search for a particular record.
- <Delete>: To delete the selected record.
- <Print>: To print Form IR8A.
- <Save>: To save Form IR8A.
- <Close>: Return to Main Menu.

# Step 3: Generate File

- 1. Download Offline Application
- 2. Preparation
- 3. Generate File
- 4. Submission
- Frequently Asked Questions

Before submission, ensure that information prepared is accurate and complete. Ensure appendices are also prepared in the same file (where required).

- Form IR8S for Excess CPF Contributions.
- Appendix 8A for Benefits-In-Kind.
- Appendix 8B for Share Option Gains

- Once complete, click <View File Summary Before Submission>.

- Click <OK>.

ID Type	Employee ID	Employee Name	Salary	Bonus	Director's Fee	Others	CPF/Designated Pension or provident fund	Donation	MBF	Form IR8S	Appendix 8A	App
NRIC	[REDACTED]	[REDACTED]	24,000.00	0.00	0.00	0.00	4,800.00	12.00	0.00	N	N	N
NRIC	[REDACTED]	[REDACTED]	70,000.00	5,000.00	0.00	0.00	14,000.00	0.00	0.00	N	N	N

- Verify the file summary. Once completed, click <Generate File For Submission>.

**Generate File** Login to Submit File to IRAS

Upon successful generation, click on 'Login to Submit File to IRAS'.

IR8A : File Generated  
 IR8S : File not generated  
 App 8A : File not generated  
 App 8B : File not generated

Save Errors for Reference

Form Type	Record No	Column	Error

- Ensure that the Form Type that you need to submit has a check-box ticked. Click <Login to Submit File to IRAS>.

**Note:**  
If there are errors detected, rectify the error(s) before re-generating a new file. You may save the list of errors in .csv format for easy reference, click <Save Errors for Reference>.

**Generate File** Step 5 Login to Submit File to IRAS

Upon successful generation, click on 'Login to Submit File to IRAS'.

IR8A :  
 IR8S :  
 App 8A :  
 App 8B :

**Confirmation Messages**

1. A total of 1 file(s) will be submitted.  
 2. Ensure you are connected to the Internet.  
 3. Please proceed to close the application upon successful submission.

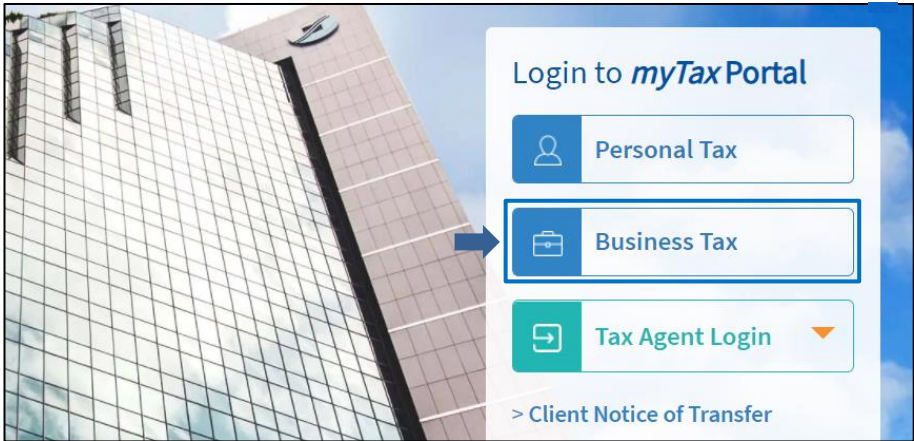
OK Cancel

Form Type	Error

- Click <OK> to proceed with submission and you will be brought to myTax Portal page if you are connected to the internet.

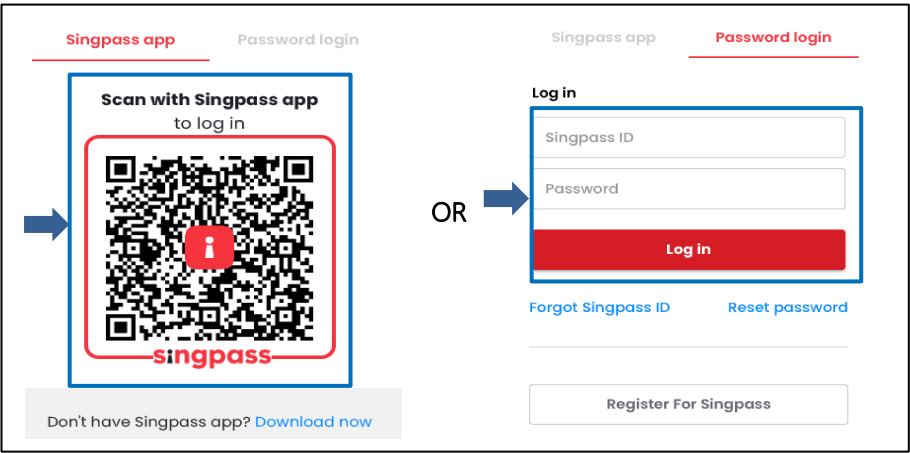
# Step 4: Submission

- 1. Download Offline Application
- 2. Preparation
- 3. Generate File
- 4. Submission
- Frequently Asked Questions

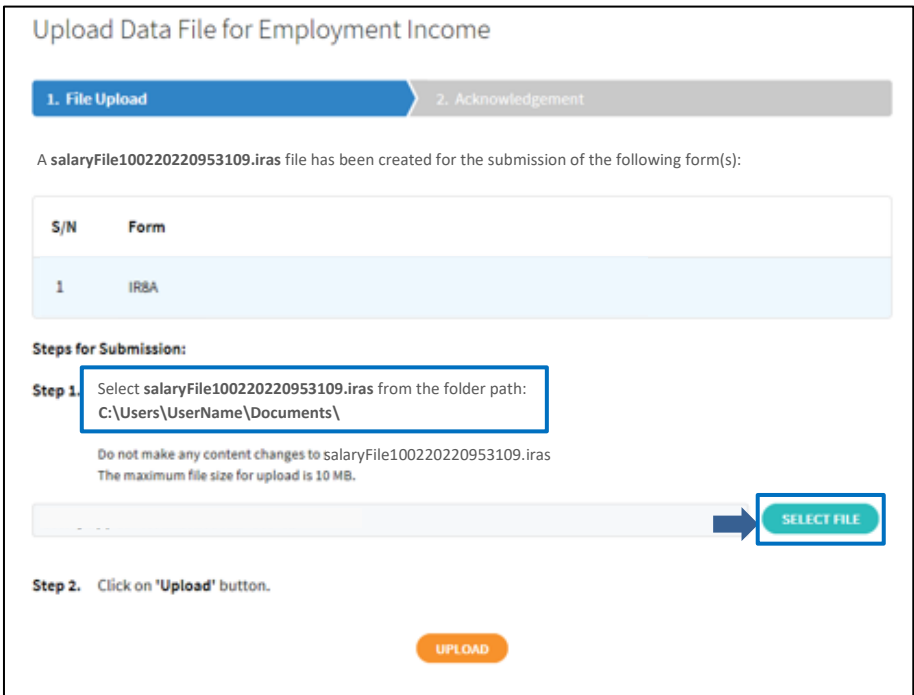


At [myTax Portal](#),  
• Select Log in for <Business Tax >.

Note:  
Only staff authorised with 'Approver' role for the "SUBMISSION OF EMPLOYMENT INCOME RECORDS" e-Service will be able to submit file to IRAS. Authorisation must be done via [Corppass](#). [Learn how to authorise staff via the Corppass systems.](#)



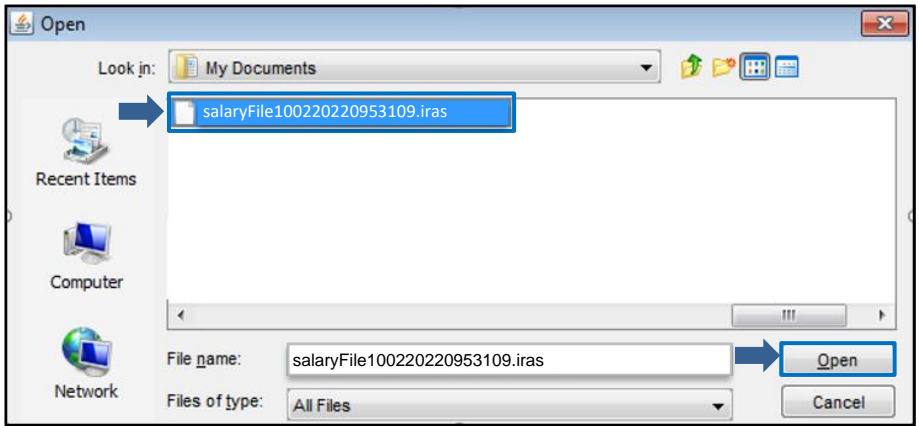
Login using:  
• Singpass App, or  
• Password login



The location of the file generated earlier will be shown.

- Click <SELECT FILE>.

Note:  
The \*.iras file is automatically generated for your submission by the AIS software.



- Select the '.iras' file or paste the copied filename to the 'File name' field.
- Click <Open>.

### Upload Data File for Employment Income

1. File Upload      2. Acknowledgement

A salaryFile100220220953109.iras file has been created for the submission of the following form(s):

S/N	Form
1	IR8A

**Steps for Submission:**

**Step 1.** Select salaryFile100220220953109.iras from the folder path:  
C:\Users\UserName\Documents\  
  
Do not make any content changes to salaryFile100220220953109.iras  
The maximum file size for upload is 10 MB.

salaryFile100220220953109.iras      **SELECT FILE**

**Step 2.** Click on 'Upload' button.

**UPLOAD**

You will return to 'Upload Data File for Employment Income' page. The selected file will now be displayed for upload.

- Click <UPLOAD> to submit the file.

### Upload Data File for Employment Income

SAVE AS PDF / PRINT

1. File Upload      2. Acknowledgement

#### Acknowledgement

**Successful Submission**

The following file(s) has/have been successfully submitted to IRAS and will be processed within 5 working days. We will contact you if there is any issue with the submitted file(s).

Name of Organisation [REDACTED]      Organisation Tax Ref No. [REDACTED]

Submitted By [REDACTED]      Year Ended 31 Dec      2021

**Submission Details**

Submission Ref No.	ES21100222IR8A5377098520	Date/ Time	10 FEB 2022 12:05 PM
File Name	[REDACTED]_10022022IR8A714637_IR8A.xml	Status	SUBMITTED

**Note**  
You are encouraged to save a copy of your Acknowledgement for future reference.

**Important Note:**  
The Offline Application and Validation and Submission Application will be decommissioned in calendar year 2023. You are strongly encouraged to use payroll software supporting direct AIS submissions to IRAS. Explore supporting payroll software at [IRAS website](#). You can also submit your employee records via Submit Employment Income Records at myTax Portal (Online Application)."

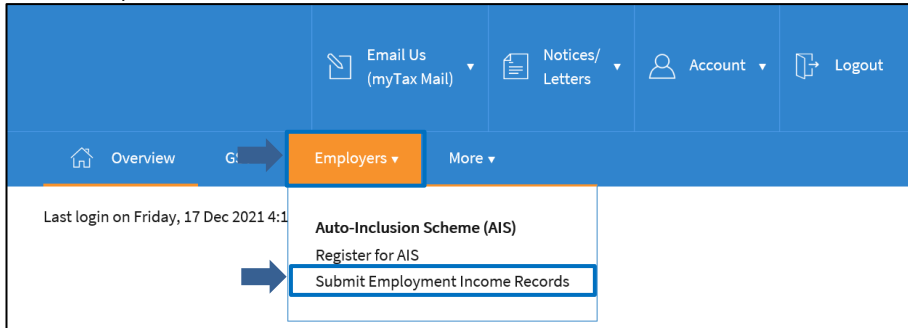
**VIEW MY SUBMISSIONS**

An acknowledgement page will be displayed once you have successfully submitted the employee records to IRAS. Note the Submission Ref No. for future reference.

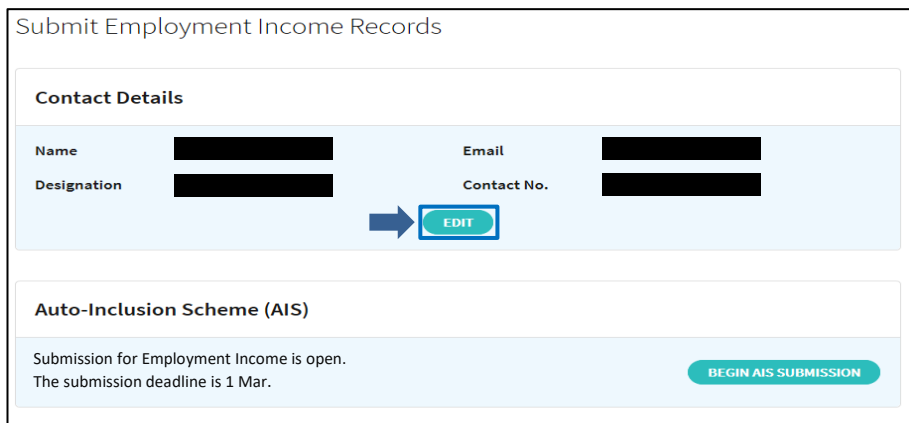
- You may click <VIEW MY SUBMISSIONS> to return to AIS Submissions for Employment Income Records page.

**Note:**  
Ensure that the contact person's details are correct so that you can receive our latest AIS communication.

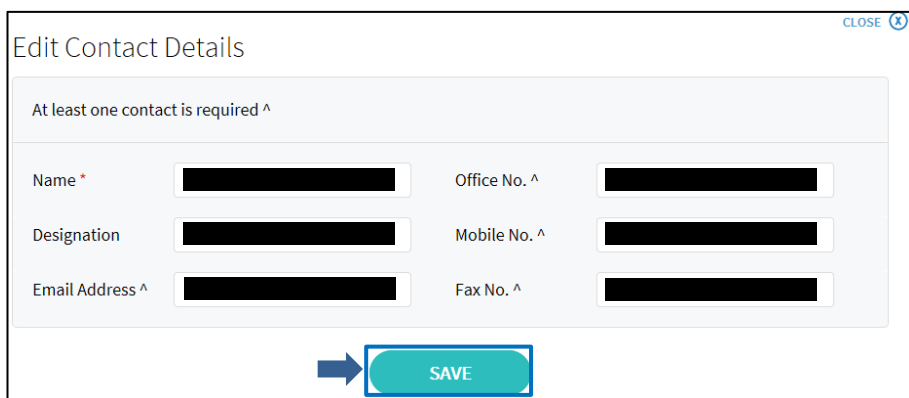
### How to update AIS Contact Person Details?



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



- Click <EDIT>.



- Update all contact details and click <SAVE>.

How to view submitted information?

**Submitted Records for Income Derived in 2021 (YA2022)**

Full details of the submission will be displayed when its status is "Received".

1 - 3 of 3 Record(s)

Date Submitted	Submission Ref No.	Type	Form Types	No. of Records	Status	Actions
10 FEB 2022	ES21100222IR8A5377098520	Original	IR8A	15	Rece	<a href="#">VIEW</a>

[BACK TO MAIN MENU](#)

- To view more details on the submission, click <VIEW> at the AIS Submissions for Employment Income Records.

AIS Submission for Employment Income Records PRINT

**Submission Details**

For Income Derived In	2021 (YA 2022)	File Type	Original
Status	Received		

**Summary**

e-Submission Ref No.	ES21100222IR8A5377098520
Date/ Time of Submission	10 FEB 2022 12:05 PM
Submitted by	[REDACTED]

[VIEW MY SUBMISSIONS](#)

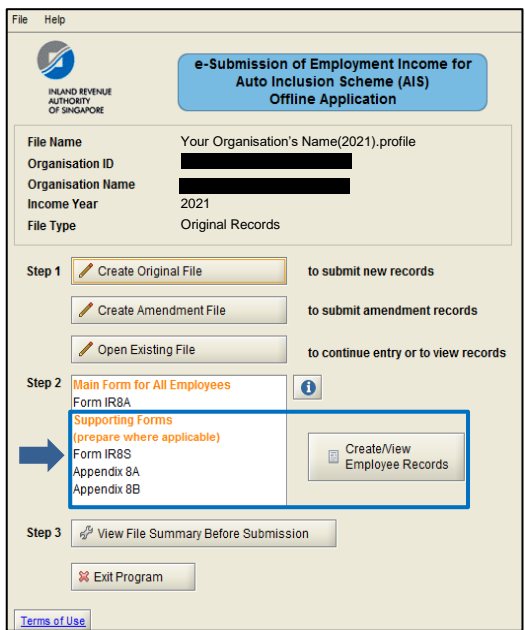
**Note:**  
Employee records that are submitted using the Offline Application cannot be retrieved at myTax Portal. You should retrieve the records from the Offline Application.



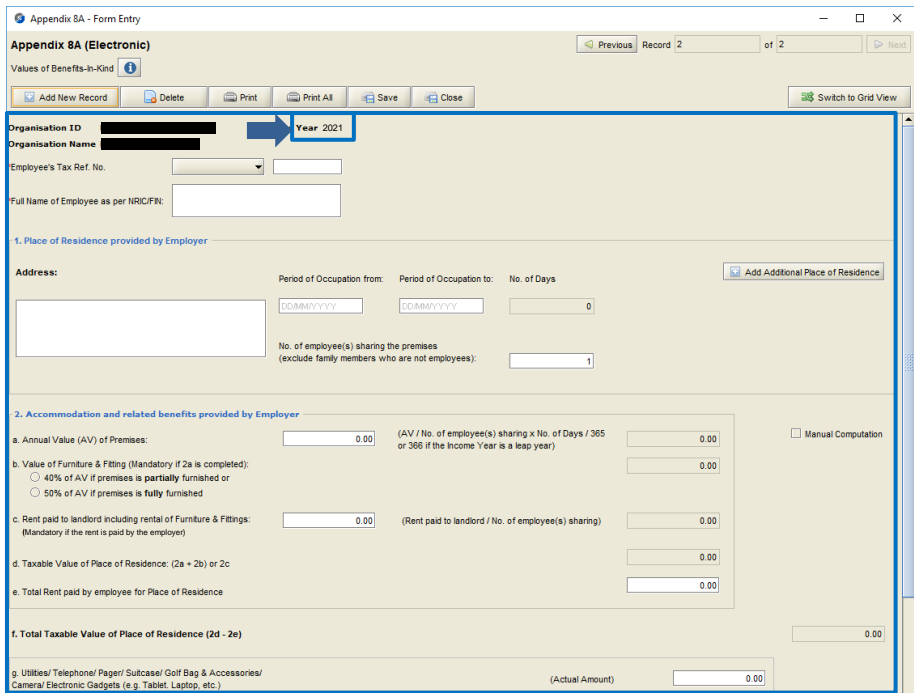
# Frequently Asked Questions

Q1. How to prepare appendices?

You can access the appendices from the main menu of the Offline Application. The amounts from the appendices will be populated into the respective fields of the IR8A record automatically.



- Select the supporting forms (i.e. Appendix 8A, Appendix 8B and/or Form IR8S) where applicable and click <Create/View Employee Records>.



- If Benefits-In-Kind are provided to your employees, complete Appendix 8A.
- Enter the values in the respective fields, where applicable.
  - Click <Save> once the record is created.

**Appendix 8B - Form Entry**  
**Appendix 8B (Electronic)**  
 Details of Gains or Profits From Employee Stock Option (ESOP) / Other Forms of Employee Share Ownership (ESOW) Plans

Organisation ID: [Redacted] **Year 2021**  
 Organisation Name: [Redacted]  
 Employee's Tax Ref. No.: [Redacted]  
 Full Name of Employee as per NRIC/FIN: [Redacted]

(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>(i) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION A FALLS UNDER SECTION 18(1)(b)</b>												0
<b>(j) TOTAL OF GROSS ESOP / ESOW GAINS IN SECTION A FALLS UNDER SECTION 18(1)(g)</b>												0

If the employee derived gains or profits from Employee Stock Option (ESOP) Plans or other forms of Employee Share Ownership (ESOW) plans, complete Appendix 8B.

- Enter the values in the respective fields, where applicable.
- Click <Save> once the record is created.

**Form IR8S - Form Entry**  
**Form IR8S (Electronic)**  
 Details of Employer's / Employee's Contribution to CPF

Organisation ID: [Redacted] **Year 2021**  
 Organisation Name: [Redacted]  
 Employee's Tax Ref. No.: [Redacted]  
 Full Name of Employee as per NRIC/FIN: [Redacted]

Month	Ordinary Wages (\$)	CPF Contribution		Additional Wages (\$)	CPF Contribution	
		Employer (\$)	Employee (\$)		Employer (\$)	Employee (\$)
Jan	0.00	0.00	0.00	0.00	0.00	0.00
Feb	0.00	0.00	0.00	0.00	0.00	0.00
Mar	0.00	0.00	0.00	0.00	0.00	0.00
Apr	0.00	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00	0.00
Jun	0.00	0.00	0.00	0.00	0.00	0.00
Jul	0.00	0.00	0.00	0.00	0.00	0.00
Aug	0.00	0.00	0.00	0.00	0.00	0.00
Sep	0.00	0.00	0.00	0.00	0.00	0.00
Oct	0.00	0.00	0.00	0.00	0.00	0.00
Nov	0.00	0.00	0.00	0.00	0.00	0.00
Dec	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	0.00	0.00	0.00	0.00	0.00	0.00

Whether Singapore Permanent Resident status is approved on or after 01 Jan 2019: [Dropdown]  
 Has approval been given by CPF Board to make full contributions (for SPR status granted on/after 01 Jan 2019): [Dropdown]

**SECTION B: Excess / voluntary contribution to CPF**  
 Employer's Contribution: \$ [0] .00  
 Employee's Contribution: \$ [0] .00

If you have made excess CPF contribution on your employees' wages and/or have claimed or will be claiming refund on excess CPF contributions, complete Form IR8S.

- Enter the values in the respective fields, where applicable.
- Click <Save> once the record is created.

Create Form IR8A to ensure that amounts in the supporting forms are populated over.

- Select <Form IR8A> and click <Create/View Employee Records>.

- Benefits-In-Kind amount will be shown in d(9) of the Form IR8A.

- Employee Stock Option (ESOP) Plans or other forms of Employee Share Ownership (ESOW) Plans amount will be shown in d(8) of the Form IR8A.

- Excess CPF contribution amount will be populated in d(7) of the Form IR8A.

Q2. How to prepare Appendix 8As with multiple places of residence?

**Appendix 8A - Form Entry**  
Appendix 8A (Electronic)  
Values of Benefits-in-Kind

Organisation ID: [Redacted] Income Year: 2021  
 Organisation Name: [Redacted]  
 Employee's Tax Ref. No.: [Redacted]  
 Full Name of Employee as per NRIC/FN: [Redacted]

**1. Place of Residence provided by Employer**

Address: [Redacted]  
 Period of Occupation from: 01/01/2021 Period of Occupation to: 30/06/2021 No. of Days: 181  
 No. of employee(s) sharing the premises (exclude family members who are not employees): 1

**2. Accommodation and related benefits provided by Employer**

a. Annual Value (AV) of Premises: 0.00 (AV / No. of employee(s) sharing x No. of Days / 365 or 366 if the Income Year is a leap year) 0.00  Manual Computation  
 b. Value of Furniture & Fitting (Mandatory if 2a is completed):  
 40% of AV if premises is partially furnished or  
 50% of AV if premises is fully furnished 0.00  
 c. Rent paid to landlord including rental of Furniture & Fittings: 12000.00 (Mandatory if the rent is paid by the employer) (Rent paid to landlord / No. of employee(s) sharing) 12000.00  
 d. Taxable Value of Place of Residence: (2a + 2b) or 2c 12000.00  
 e. Total Rent paid by employer for Place of Residence 0.00  
 f. Total Taxable Value of Place of Residence (2d - 2e) 12000.00

- Click on <Add Additional Place of Residence> once you have entered the first place of residence.

**Appendix 8A - Form Entry**  
Appendix 8A (Electronic)  
Values of Benefits-in-Kind

Organisation ID: [Redacted] Income Year: 2021  
 Organisation Name: [Redacted]  
 Employee's Tax Ref. No.: [Redacted]  
 Full Name of Employee as per NRIC/FN: [Redacted]

**1. Place of Residence provided by Employer**

Address: [Redacted]  
 Period of Occupation from: 00/00/0000 Period of Occupation to: 00/00/0000 No. of Days: 0  
 No. of employee(s) sharing the premises (exclude family members who are not employees): 1

**2. Accommodation and related benefits provided by Employer**

a. Annual Value (AV) of Premises: 0.00 (AV / No. of employee(s) sharing x No. of Days / 365 or 366 if the Income Year is a leap year) 0.00  Manual Computation  
 b. Value of Furniture & Fitting (Mandatory if 2a is completed):  
 40% of AV if premises is partially furnished or  
 50% of AV if premises is fully furnished 0.00  
 c. Rent paid to landlord including rental of Furniture & Fittings: 0.00 (Mandatory if the rent is paid by the employer) (Rent paid to landlord / No. of employee(s) sharing) 0.00  
 d. Taxable Value of Place of Residence: (2a + 2b) or 2c 0.00  
 e. Total Rent paid by employer for Place of Residence 0.00  
 f. Total Taxable Value of Place of Residence (2d - 2e) 0.00

- A new Appendix 8A will be shown. Employee's particulars will be disabled for subsequent places of residence. Repeat the same steps for subsequent places of residence. The values of residences will be automatically summed up by the Offline Application and populated in Form IR8A.

**Note:**  
 If you need to provide Part 3 or 4 of the Appendix 8A, enter them in the first Appendix 8A created for the employee. Do not repeat the entries for the subsequent Appendix 8As.

For enquiries on this user guide, please call 1800 356 8015 or email [ais@iras.gov.sg](mailto:ais@iras.gov.sg).

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The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 28 Dec 2021 and are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

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