

2017

## FORM IR8A

## Return of Employee's Remuneration for the Year Ended 31 Dec 2016

Fill in this form and give it to your employee by 1 Mar 2017 for his submission together with his Income Tax Return

This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars and details of his/her employment income. Please read the explanatory notes when completing this form.

Employer's Tax Ref. No. / UEN	Employee's Tax Ref. No. : *NRIC / FIN (Foreign Identification No.)		
Full Name of Employee as per NRIC / FIN	Date of Birth	Sex	Nationality
Residential Address	Designation	Bank to which salary is credited	
If employment commenced and/or ceased during the year, state: (See Explanatory Note 7)	Date of Commencement	Date of Cessation	
<b>INCOME</b> (Enter "NA" for items that are not applicable)			\$

- a) **Gross Salary, Fees, Leave Pay, Wages and Overtime Pay** (See Explanatory Note 12a)
- b) **Bonus** (non-contractual bonus paid in 2016 and/or contractual bonus) (See Explanatory Note 12b)
- c) **Director's fees** (approved at the company's AGM/EGM on ... / ... / ...). (See Explanatory Note 12c)

d) **Others:**

1. Allowances: (i) Transport \$ ..... (ii) Entertainment \$ ..... (iii) Others \$ ..... [See Explanatory Note 12d(ii)]

2. Gross Commission for the period ..... to ..... \* Monthly/other than monthly payment

3. Pension

4. Lump sum payment [See Explanatory Note 12d(iii)]

(i) Gratuity \$	(ii) Notice Pay \$	(iii) Ex-gratia payment \$
(iv) Others (please state nature) \$		
(v) Compensation for loss of office \$		Approval obtained from IRAS: *Yes/No Date of approval: .....
<b>Reason for payment:</b>		<b>Length of service:</b>
<b>Basis of arriving at the payment:</b> (Give details separately if space is insufficient)		

5. Retirement benefits including gratuities/pension/commutation of pension/lump sum payments, etc from

Pension/Provident Fund: Name of Fund .....

(Amount accrued up to 31 Dec 1992 \$ ..... Amount accrued from 1993: .....

6. Contributions made by employer to any Pension/Provident Fund constituted outside Singapore without tax concession: .....

Contributions made by employer to any Pension/Provident Fund constituted outside Singapore with tax concession: .....

Name of the overseas pension/provident fund: .....

Full Amount of the contributions: ..... Are contributions mandatory: \*Yes/No

Were contributions charged / deductions claimed by a Singapore permanent establishment: \*Yes/No

[See Explanatory Note 12d (iii)]

7. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded): .....

[See Explanatory Note 12d (iv)] and complete the Form IR8S

8. Gains or profits from Employee Stock Option (ESOP)/other forms of Employee Share Ownership (ESOW) Plans: .....

[See Explanatory Note 12d (v)] and complete the Appendix 8B

9. Value of Benefits-in-kind (See Explanatory Notes 13 to 16 and complete the Appendix 8A): .....

**TOTAL (items d1 to d9)**

e) 1. Remission: Amount of Income \$..... (See Explanatory Note 12e)

2. Exempt/Non Taxable Income: \$..... (See Explanatory Note 11)

f) Employee's income tax borne by employer? * YES / NO	If yes and fully borne by employer, DO NOT enter any amount in (i) and (ii)	
	(i) If tax is partially borne by employer, state the amount of income for which tax is borne by employer	.....
	(ii) If a fixed amount of tax is borne by employee, state the amount to be paid by employee	.....

**DEDUCTIONS** (Enter "NA" for items that are not applicable)

EMPLOYEE'S COMPULSORY contribution to \*CPF/Designated Pension or Provident Fund (less amount refunded/to be refunded) Name of Fund : .....

(Please apply the appropriate CPF rates published by CPF Board on its website 'www.cpf.gov.sg'. Do not include excess/voluntary contributions to CPF, voluntary contributions to Medisave Account, voluntary contributions to Retirement Sum Topping-up Scheme and SRS contributions in this item)

(See Explanatory Note 12 – DEDUCTIONS)

**Donations** deducted from salaries for: .....

\*Yayasan Mendaki Fund/Community Chest of Singapore/SINDA/CDAC/ECF/Other tax exempt donations

**Contributions** deducted from salaries to Mosque Building Fund : .....

**Life Insurance premiums** deducted from salaries: .....

**DECLARATION** (See Explanatory Note 4)

Name of Employer :	.....			
Address of Employer :	.....			
Name of authorised person making the declaration	Designation	Tel. No.	Signature	Date

There are penalties for failing to give a return or furnishing an incorrect or late return.