**2025 FORM IR8A**

 **Return of Employee’s Remuneration for the Year Ended 31 Dec 2024**

**Fill in this form and give it to your employee by 1 Mar 2025**

**(DO NOT SUBMIT THIS FORM TO IRAS UNLESS REQUESTED TO DO SO)**

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 | Citizenship |
|       |       |       |       |
| Residential Address | Designation  | Name of Bank to which salary is credited |
|       |       |       |
| If employment commenced and/or ceased during the year, state:**(See Explanatory Note 5)** | Date of Commencement       | Date of Cessation       |
|  **INCOME (See Explanatory Note 9 unless otherwise specified)** | $ |
| a) | **Gross Salary, Fees, Leave Pay, Wages and Overtime Pay**  |       |
| b) | **Bonus** (non-contractual bonus paid in 2024 and/or contractual bonus)  |       |
| c) | **Director’s fees** (approved at the company’s AGM/EGM on    /   /  )  |       |
| d) | **Others:**  |  |
|  | 1. Allowances: (i) Transport $      2. Gross Commission for the period | (ii) Entertainment $         /   /  to    /   /   | (iii) Others $      \* Monthly and/or other adhoc payment |            |
|  | 3. Pension |       |
|  | 4. Lump sum payment

|  |  |  |
| --- | --- | --- |
| (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: ..........  |
| **Reason for payment:**       | **Length of service within the company/group:** |
| **Basis of arriving at the payment:**      (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  **[See Explanatory Notes 9d (6)]** |       |
|  | 7. Excess/Voluntary contribution to CPF by employer (less amount refunded/to be refunded):  [**Complete the Form IR8S]**  |       |
|  | 8. Gains or profits from Employee Stock Option (ESOP)/other forms of Employee Share Ownership (ESOW) Plans: **[Complete the Appendix 8B]**9. Value of Benefits-in-kind **[See Explanatory Note 12 and complete Appendix 8A]**  |            |
|  |  **TOTAL (items d1 to d9)** |       |
| e)  | 1. Remission: Amount of Income $....................2. Overseas Posting: \*Full Year/Part of the Year **(See Explanatory Note 8a)** 3. Exempt Income: $ ............... **(See Explanatory Note 8b)**  |
| f)  | Employee’s income tax borne by employer?\* YES / NO  | If tax is 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 of tax to be paid by employee |       |
|  |  |
|  **DEDUCTIONS (See Explanatory Note 10 - Deductions)** |  |
|  | EMPLOYEE’S COMPULSORY contribution to \*CPF/Designated Pension or Provident Fund **(less amount refunded/to be refunded)** Name of Fund :      (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, SRS contributions and contributions to Overseas Pension or Provident Fund in this item)  |       |
|  | **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 fromsalaries: |       |
|  **DECLARATION (See Explanatory Note 2)** |
| Name of Employer:        |
| Address of Employer:        |
|       Name of authorised person making the declaration |        Designation |        Tel. No./Email  |        Signature |        Date |

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

**IR8A (1/2025) \* Delete where applicable**