
PeopleSoft HCM 9.2: Global Payroll for Singapore

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PeopleSoft HCM 9.2: Global Payroll for Singapore
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Preface

Understanding the PeopleSoft Online Help and PeopleBooks

The PeopleSoft Online Help is a website that enables you to view all help content for PeopleSoft applications and PeopleTools. The help provides standard navigation and full-text searching, as well as context-sensitive online help for PeopleSoft users.

Hosted PeopleSoft Online Help

You can access the hosted PeopleSoft Online Help on the [Oracle Help Center](#). The hosted PeopleSoft Online Help is updated on a regular schedule, ensuring that you have access to the most current documentation. This reduces the need to view separate documentation posts for application maintenance on My Oracle Support. The hosted PeopleSoft Online Help is available in English only.

To configure the context-sensitive help for your PeopleSoft applications to use the Oracle Help Center, see [Configuring Context-Sensitive Help Using the Hosted Online Help Website](#).

Locally Installed Help

If you're setting up an on-premise PeopleSoft environment, and your organization has firewall restrictions that prevent you from using the hosted PeopleSoft Online Help, you can install the online help locally. See [Configuring Context-Sensitive Help Using a Locally Installed Online Help Website](#).

Downloadable PeopleBook PDF Files

You can access downloadable PDF versions of the help content in the traditional PeopleBook format on the [Oracle Help Center](#). The content in the PeopleBook PDFs is the same as the content in the PeopleSoft Online Help, but it has a different structure and it does not include the interactive navigation features that are available in the online help.

Common Help Documentation

Common help documentation contains information that applies to multiple applications. The two main types of common help are:

- Application Fundamentals
- Using PeopleSoft Applications

Most product families provide a set of application fundamentals help topics that discuss essential information about the setup and design of your system. This information applies to many or all applications in the PeopleSoft product family. Whether you are implementing a single application, some combination of applications within the product family, or the entire product family, you should be familiar with the contents of the appropriate application fundamentals help. They provide the starting points for fundamental implementation tasks.

In addition, the *PeopleTools: Applications User's Guide* introduces you to the various elements of the PeopleSoft Pure Internet Architecture. It also explains how to use the navigational hierarchy, components, and pages to perform basic functions as you navigate through the system. While your application or implementation may differ, the topics in this user's guide provide general information about using PeopleSoft applications.

Field and Control Definitions

PeopleSoft documentation includes definitions for most fields and controls that appear on application pages. These definitions describe how to use a field or control, where populated values come from, the effects of selecting certain values, and so on. If a field or control is not defined, then it either requires no additional explanation or is documented in a common elements section earlier in the documentation. For example, the Date field rarely requires additional explanation and may not be defined in the documentation for some pages.

Typographical Conventions

The following table describes the typographical conventions that are used in the online help.

<i>Typographical Convention</i>	<i>Description</i>
Key+Key	Indicates a key combination action. For example, a plus sign (+) between keys means that you must hold down the first key while you press the second key. For Alt+W, hold down the Alt key while you press the W key.
. . . (ellipses)	Indicate that the preceding item or series can be repeated any number of times in PeopleCode syntax.
{ } (curly braces)	Indicate a choice between two options in PeopleCode syntax. Options are separated by a pipe ().
[] (square brackets)	Indicate optional items in PeopleCode syntax.
& (ampersand)	When placed before a parameter in PeopleCode syntax, an ampersand indicates that the parameter is an already instantiated object. Ampersands also precede all PeopleCode variables.
⇒	This continuation character has been inserted at the end of a line of code that has been wrapped at the page margin. The code should be viewed or entered as a single, continuous line of code without the continuation character.

ISO Country and Currency Codes

PeopleSoft Online Help topics use International Organization for Standardization (ISO) country and currency codes to identify country-specific information and monetary amounts.

ISO country codes may appear as country identifiers, and ISO currency codes may appear as currency identifiers in your PeopleSoft documentation. Reference to an ISO country code in your documentation

does not imply that your application includes every ISO country code. The following example is a country-specific heading: "(FRA) Hiring an Employee."

The PeopleSoft Currency Code table (CURRENCY_CD_TBL) contains sample currency code data. The Currency Code table is based on ISO Standard 4217, "Codes for the representation of currencies," and also relies on ISO country codes in the Country table (COUNTRY_TBL). The navigation to the pages where you maintain currency code and country information depends on which PeopleSoft applications you are using. To access the pages for maintaining the Currency Code and Country tables, consult the online help for your applications for more information.

Region and Industry Identifiers

Information that applies only to a specific region or industry is preceded by a standard identifier in parentheses. This identifier typically appears at the beginning of a section heading, but it may also appear at the beginning of a note or other text.

Example of a region-specific heading: "(Latin America) Setting Up Depreciation"

Region Identifiers

Regions are identified by the region name. The following region identifiers may appear in the PeopleSoft Online Help:

- Asia Pacific
- Europe
- Latin America
- North America

Industry Identifiers

Industries are identified by the industry name or by an abbreviation for that industry. The following industry identifiers may appear in the PeopleSoft Online Help:

- USF (U.S. Federal)
- E&G (Education and Government)

Translations and Embedded Help

PeopleSoft 9.2 software applications include translated embedded help. With the 9.2 release, PeopleSoft aligns with the other Oracle applications by focusing our translation efforts on embedded help. We are not planning to translate our traditional online help and PeopleBooks documentation. Instead we offer very direct translated help at crucial spots within our application through our embedded help widgets. Additionally, we have a one-to-one mapping of application and help translations, meaning that the software and embedded help translation footprint is identical—something we were never able to accomplish in the past.

Using and Managing the PeopleSoft Online Help

Select About This Help in the left navigation panel on any page in the PeopleSoft Online Help to see information on the following topics:

- Using the PeopleSoft Online Help
- Managing Hosted online help
- Managing locally installed PeopleSoft Online Help

Related Links for PeopleSoft HCM

[Oracle Help Center](#)

[PeopleSoft Information Portal](#)

[My Oracle Support](#)

[PeopleSoft Training from Oracle University](#)

[PeopleSoft Video Feature Overviews on YouTube](#)

[PeopleSoft Business Process Maps \(Microsoft Visio format\)](#)

[PeopleSoft Spotlight Series](#)

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Getting Started with Global Payroll for Singapore

Global Payroll for Singapore Overview

Global Payroll for Singapore leverages the core system, and provides carefully developed country specific rules, processes, and reports that address your payroll needs. Global Payroll for Singapore enables you to quickly implement your payroll solution to comply with Singapore laws and regulations.

Rules

Global Payroll for Singapore includes payroll and absence processing rules to address most of the payroll and absence functionality that you need to handle day-to-day payroll and absence processing.

Earnings and Deductions

Global Payroll for Singapore is delivered with a number of earnings and deductions set up to enable you to meet common business practices.

Absences and Terminations

Global Payroll for Singapore delivers rules for processing absence payments, such as annual leave, sick leave, maternity leave, other leave and national service leave. Rules are also delivered to calculate unused annual leave on termination. You can modify any of these rules to reflect absence and termination policies that are specific to your organization or to labor agreements with your employees.

Central Provident Fund

The Central Provident Fund (CPF) feature enables you to calculate, record, and report contributions for Central Provident Fund and other funds and levies collected by the CPF board. PeopleSoft supports the administrative and reporting requirements of CPF administration and maintenance.

Festive Advance Business Process Integration

Festive advance business process integration provides the integration between the Administer Festive Advance business process in PeopleSoft HR and Global Payroll. This enables you to post the festive advance amounts calculated in HR to Global Payroll and provides for the updating of the festive advance status in HR.

Payslips

Global Payroll for Singapore includes a generic payslip template, which you can use as a pattern when you create your own. The design of the payslip feature enables you to create and control payslips so that they display the data that you want and in the format that you want. You can override templates at lower levels, so you do not have to create multiple templates to cover every payslip scenario that you may have.

Banking and Recipient Processing

The banking process of Global Payroll brings together payroll data, pay entity source bank data, and payee or recipient bank data. The EFT file creation process extracts data compiled by the banking process, merges it with data provided by the Global Payroll for Singapore, and creates the file for transmission.

General Ledger Interface

When you integrate Global Payroll and PeopleSoft General Ledger, you can automatically post elements that are associated with a finalized calendar run to the PeopleSoft general ledger system. The General Ledger Interface (GLI) functionality for Singapore builds on the standard GLI functionality delivered with Global Payroll.

Inland Revenue Reporting

The Inland Revenue Reporting feature enables you to capture, generate, and maintain both employee and company identification and biographical data that support the reporting requirements of the Singapore Inland Revenue Authority (IRAS). The system meets the IRAS requirement to produce the IR8A, IR8S, Appendix 8A and 8B, IR21 and Appendix 1 forms which are required for reporting annual payments, benefits, gains or profits from share options and foreign employees who are terminating their employment.

Global Payroll for Singapore Business Processes

Global Payroll for Singapore provides these business processes:

- Banking and recipient processing.
- Payslips.
- Payroll reporting.
- Inland revenue reporting.
- General ledger interface.
- Absences and terminations.
- Festive advance integration.
- Central provident fund.

We discuss these business processes in the business process topics in this product documentation.

Global Payroll for Singapore Integrations

Global Payroll for Singapore integrates with these applications through the core Global Payroll application:

- PeopleSoft HR.

- PeopleSoft Time and Labor.
- PeopleSoft General Ledger.

We discuss integration considerations in the PeopleSoft Global Payroll product documentation.

Related Links

"Understanding Payee Data" (PeopleSoft HCM 9.2: Global Payroll)

"Understanding How to Compensate Employees in Global Payroll for Time Reported Through Time and Labor" (PeopleSoft HCM 9.2: Global Payroll)

"Understanding the General Ledger Interface" (PeopleSoft HCM 9.2: Global Payroll)

Global Payroll for Singapore Implementation

PeopleSoft Setup Manager enables you to generate a list of setup tasks for your organization based on the features that you are implementing. The setup tasks include the components that you must set up, listed in the order in which you must enter data into the component tables, and links to the corresponding product documentation.

Note: The order in which you set up tables required to implement Global Payroll for Singapore may vary; each individual application isn't necessarily set up in sequence. For example, you may set up HR tables, then tables for the Global Payroll core application, then several tables specific to the country extension, followed by additional Global Payroll core tables. In addition, the order in which you set up tables may also depend on the features you want to use and whether you're implementing one or multiple Global Payroll country extensions. The information provided in this topic offers a high-level guide of how our documentation maps to the overall implementation process; it doesn't offer step-by-step guidance on how to perform an actual implementation.

Other Sources of Information

In the planning phase of your implementation, take advantage of all PeopleSoft sources of information, including the installation documentations, table-loading sequences, data models, and business process maps.

Refer to the *PeopleSoft HCM 9.2 - Reorganization of Component Interface Permissions* (Doc ID [2342162.1](#)) MOS posting for a list of system-delivered CIs and their usage, the mapping of CIs and associated permission lists, and the mapping of CI permission lists and user roles.

See the product documentation for *PeopleTools: Setup Manager* and *Application Fundamentals*

Understanding Global Payroll for Singapore

Global Payroll for Singapore

Global Payroll for Singapore is a country extension of the core Global Payroll application. It provides you with the payroll rules, elements, and absence processes needed to run a Singapore payroll.

Global Payroll for Singapore Business Processes

Global Payroll for Singapore supports the following business processes:

- Banking and recipient processing.

This feature supports net payment (employee salary) direct deposits and recipient payments using the electronic file (GIRO) format. Global Payroll for Singapore generates electronic file outputs to credit employee salaries and reports this data to the recipient. The banking process of Global Payroll brings together payroll data, pay entity source bank data, and payee or recipient bank data. The EFT file creation process extracts data compiled by the banking process according to the content you want in the EFT file that you are creating, merges it with data provided by the Singapore country extension and creates the file for transmission.

- Payslips.

The payslip feature enables you to create and control payslips that display the data that you want, where you want it and in the format that you want. You can override templates at lower levels, so you do not have to create multiple templates to cover every payslip scenario that you may have.

- Payroll reporting.

In addition to the reports delivered with Global Payroll, the Singapore country extension comes with a set of reports to support your business requirements. Reports included in the country extension are:

- Payroll Results Register.
- Leave History.
- Leave Liability.

- Inland revenue reporting.

This feature includes the ability to capture, generate, and maintain both employee and company identification and biographical data that support the reporting requirements of the Singapore Inland Revenue Department. Singapore Inland Revenue reporting functionality enables you to:

- Create IR8A, IR8S and Appendix 8A forms as required by the Singapore IRAS for reporting annual payments and benefits of employees. We provide a process to extract most of the data from payroll, system pages that enable you to enter other data manually, and reports to print the forms in the required format.
- Produce files in the format required by Singapore IRAS for electronic reporting of employees' payments and benefits. We provide processes to create the files in the format required by the CPF/IRAS Line system.
- Create IR21 and Appendix 1 forms as required by the Singapore IRAS for reporting of foreign employees who are terminating their employment. We provide a process to extract the data from the IR8A/S forms, pages that enable you to enter other data manually, and a report to print the forms in the required format.

- General ledger interface.

Building on the Global Payroll General Ledger (GL) Interface, the Singapore country extension enables you to link journal types to GL groupings so you can report by journal type, calculate accrued salary and leave liability, report leave liability, and run the GLI or QSP processes.

- Absences and terminations.

Global Payroll for Singapore delivers predefined rules for processing absence payments such as annual leave, sick leave and other leave types such as national service leave, newly wed leave, maternity leave, no pay leave, and paternity leave. We also deliver rules to calculate absence entitlements on termination, including rules for the payment of unused annual leave. You can modify many of these rules to reflect absence and termination policies that are specific to your organization or to labor agreements with your employees.

- Festive advance integration.

This feature provides the integration between the Administer Festive Advance business process in HR and Global Payroll. This enables you to post the festive advance amounts calculated in HR to Global Payroll and for the status of the festive advance in HR to be updated.

- Central provident fund (CPF).

This feature enables you to calculate, record and report contributions for CPF and other funds and levies collected by the CPF board. PeopleSoft supports the administrative and reporting requirements of CPF administration and maintenance and provides:

Note: If you elect to use the delivered rules for Global Payroll Singapore, use only the employment instance in HR.

- Support for employee and employer payments to a nominated CPF or other fund or levy in accordance with the calculation of eligibility rules for CPF legislation.
- The calculation of monthly CPF contributions on ordinary and additional wages according to CPF rate schedules for government and non-government employees.
- The calculation of other contributions collected by the CPF Board according to the required rate schedules.

- The identification and management of unique company and employee identifiers.
- Re-calculation and adjustment of CPF contributions at year-end using actual wages for the year versus previous year.
- Additional CPF contributions taken from the final pay.
- A process that creates a file containing all CPF contributions for a month for submission to the CPF Board via the CPF PAL Internet facility or CPF/IRAS Line.
- Reports to support administrative reporting in accordance with CPF requirements.
- Monthly CPF Schedule reports provide listings of all CPF contributions and other deductions that can be submitted to the CPF Board each week.

Related Links

[Understanding Festive Advance Payroll Integration](#)

[Processing Payroll Data to GLI](#)

["Understanding Report Data Generation" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Overriding Payslip Delivery Options](#)

[Understanding Administering Central Provident Fund Contributions](#)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Understanding Absence Rules for Singapore](#)

[Understanding IRAS Reporting](#)

Viewing Delivered Elements

The PeopleSoft system delivers a query that you can run to view the names of all delivered elements designed for Singapore. Instructions for running the query are provided in the PeopleSoft Global Payroll product documentation.

Related Links

["Understanding How to View Delivered Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

Delivered Elements for Singapore

Global Payroll defines each business process for Singapore in terms of delivered elements and rules. Some of these elements and rules are specifically designed to meet legislative requirements, while others support common or customary payroll practices.

This topic discusses:

- Delivered element creation.
- Element ownership and maintenance.

Note: If you elect to use the delivered rules for Global Payroll Singapore, use only the employment instance in HR.

Delivered Element Creation

All of the elements and rules delivered as part of your country extension were created using the core application—the same application you will use both to create additional elements or rules, and (in many cases) to configure existing elements delivered as part of your Global Payroll system. Because the tools needed to redefine or create new payroll elements are fully documented in the core application product documentation, we do not reproduce this information here. Instead, we briefly review the relationship between the core application (which contains the tools you need to define your own elements and rules) and the country extensions (which contain country-specific rules and elements defined by PeopleSoft).

The core application:

- Consists of a payroll rules engine.

The payroll rules engine is a flexible tool that enables users to define the rules and elements of their payroll system and execute payroll and absence calculations. Global Payroll does not embed payroll-specific logic or computations in application code. Instead, it specifies all business application logic, such as earnings, deductions, absences, and accumulators, in terms of payroll rules and elements. Global Payroll enables the user to enter and maintain payroll rules through a set of pages and offers a comprehensive set of features that enable the user to work in their preferred language or currency.

- Provides a payroll processing framework.

The payroll processing framework provides a flexible way to define and execute payroll and absence processing flows, such as calendars, run types, pay periods, and process lists.

Country extensions:

- Are built using the core application.
- Consist of statutory and customary objects (country-specific payroll rules, elements, payroll processes, reports, pages, and self-service applications).

Element Ownership and Maintenance

The delivered elements and rules of your Global Payroll country extension can be classified according to whether they are owned and maintained by the customer or by PeopleSoft. Some elements and rules are maintained exclusively by PeopleSoft and cannot be modified, while others can be configured to meet requirements unique to each organization.

Element Ownership in Global Payroll

There are five categories of element ownership in Global Payroll:

PS Delivered/Maintained

Elements delivered and maintained on an ongoing basis by PeopleSoft.

PS Delivered/Not Maintained

Elements delivered by PeopleSoft that must be maintained by the customer. This category consists primarily of either customary (non-statutory) rules or statutory elements that

customers may want to define according to a different interpretation of the rules. Although PeopleSoft may occasionally update elements defined as *PS Delivered/Not Maintained*, you are not required to apply these updates.

Customer Maintained

Elements created and maintained by your organization. PeopleSoft does not deliver rules defined as *Customer Maintained*.

PS Delivered/Customer Modified

Elements that were originally *PS Delivered/Maintained* elements over which the customer has decided to take control (this change is irreversible).

PS Delivered/Maintained /Secure

Delivered elements that the customer can never modify or control.

Element Ownership in Global Payroll for Singapore

Of the five ownership categories described here, only these two are used to define Singapore elements:

- PS Delivered/Maintained.
- PS Delivered/Not Maintained.

In general, Global Payroll for Singapore mostly uses the ownership category PS Delivered/Not Maintained except where the modification of an element might interfere with calculations designed to satisfy legislative requirements.

The following table contains an element-by-element description of Global Payroll for Singapore's approach to element ownership and maintenance.

<i>Element Type</i>	<i>Ownership</i>	<i>Exceptions</i>
Accumulators	PS Delivered/Not Maintained	CPF MTD, SEG and YTD accumulators.
Absence Entitlements	PS Delivered/Not Maintained	None.
Arrays	PS Delivered/Not Maintained	• CPF personal data and rates arrays. • IRS arrays.
Absence Takes	PS Delivered/Not Maintained	None.
Brackets	PS Delivered/Not Maintained	The CPF brackets are PS Delivered/Maintained/Secure.
Counts	PS Delivered/Not Maintained	CPF counts.

<i>Element Type</i>	<i>Ownership</i>	<i>Exceptions</i>
Deductions	PS Delivered/Maintained	• ESPP. • Parking and social club. • Insurance, loans and leave without pay.
Durations	PS Delivered/Not Maintained	CPF durations.
Dates	PS Delivered/Not Maintained	CPF dates.
Element Groups	PS Delivered/Not Maintained	None.
Earnings	PS Delivered/Not Maintained	None.
Formulas	PS Delivered/Not Maintained	CPF formulas.
Generation Controls	PS Delivered/Not Maintained	CPF generation controls.
Manage Historical Data Rules	PS Delivered/Maintained	None.
Proration Rules	PS Delivered/Not Maintained	CPF proration rules.
Processes	PS Delivered/Not Maintained	None.
Rate Codes	PS Delivered/Not Maintained	None.
Rounding Rules	PS Delivered/Maintained	None.
Sections	PS Delivered/Not Maintained	CPF sections.
Variables	PS Delivered/Maintained	• Areas common to multiple functional areas (prefix CMN). • Some CPF variables which are either PS Delivered/Not Maintained or PS Delivered/Maintained/Secure. • Other earnings (prefix ERN). • Other deductions (prefix DED). • Payslip message variables (PSLP).

See PeopleSoft Global Payroll product documentation for more information.

Related Links

"Understanding Elements" (PeopleSoft HCM 9.2: Global Payroll)

Element Naming Conventions in Singapore

Understanding the naming convention developed for PeopleSoft-delivered elements can help you determine how an element is used, the element type, and even the functional area it serves.

This topic discusses:

- Naming conventions.
- Functional area codes.
- Element type codes (PIN_TYPE).

Naming Conventions

This topic discusses the naming conventions for:

- Primary elements.
- Supporting elements.
- Component names (suffixes).

We also discuss additional information about abbreviations used in Singapore elements.

Primary Elements

Primary elements, such as earnings, deductions, absence take, and absence entitlement elements often do not contain functional area codes or element type codes in their names. This is because primary elements have names, based on Singapore terms, that identify their function and element type without the use of additional codes. For example, the name of the earning element DEEPAVALI AD clearly identifies this element as an earning, and more specifically, as an advance (AD) payment for Deepavali.

Supporting Elements

For supporting elements, such as variables, formulas, dates, durations, and so on, PeopleSoft uses the following naming convention: FFF (or FF) TT NAME.

- FFF (or FF): Functional Area Code (see Functional Area Codes for more information).
- TT: Type of Supporting Element (see List Element Type Codes (PIN_TYPE) for more information).
- NAME (or NAME NAME): An indication of what the element does or is for. (The number of NAME components may vary).

For example, in the CPF variable CPF VR EMPLR ADJ, CPF stands for Central Provident Fund, VR stands for variable and EMPLR ADJ stands for employer adjustment. The element's 30 character (maximum) description (DESCR) provides a fuller description of what the element does or is for.

Component Names (Suffixes)

In Global Payroll for Singapore, suffixes are used to name the components of earnings and deduction elements. For example, when you create an earning or deduction element in Global Payroll, you

define the components that make up the element, such as base, rate, unit, and percentage. The system automatically generates the components and accumulators for the element based on the calculation rule or accumulator periods. The system also names the components and accumulators by appending a suffix to the element's name.

For example, let's say you define the earnings element named EARN1 with the following calculation rule:

$EARN1 = Rate \times Unit$

The system automatically creates two additional elements for the components in the calculation rule: a rate element called EARN1_RATE and a unit element called EARN1_UNIT. In Global Payroll for Singapore, all suffixes fall into one of the following types:

- Separator.
- Earnings and Deductions and Absence Entitlement component suffixes.
- Earnings and Deductions and Absence Entitlement accumulator suffixes.
- Deduction arrears component suffixes.
- Deduction arrears accumulator suffixes.
- Recipient suffixes.

Note: To view the suffixes used for Singapore, navigate to Set Up HCM > Product Related > Global Payroll & Absence Mgmt > System Settings > Element Suffixes.

Additional Clues to the Use of Singapore Elements

Many Singapore elements contain abbreviations that provide clues (beyond those provided by the functional area codes or element type codes) to their use in the system. For example, consider the following duration element: CPF DR PAYEE AGE. The functional area code CPF indicates that this element is used for Central Provident Fund elements, and the element type code DR identifies it as a duration element. The abbreviations PAYEE AGE provide additional clues about how the element measures periods of time. As you become more familiar with the payroll rules created for Singapore, these abbreviations will help you to further identify and understand the role played by each element.

The following table lists the most common abbreviations used in the names of Singapore elements.

Abbreviation	English
ADD	Additional
ADJ	Adjustment
ANN	Anniversary or Annual Leave
ADV	Advance
CDAC	Chinese Development Assistance Council
CHK	Check

Abbreviation	English
CPF	Central Provident Fund
ECF	Eurasian Community Fund
EE	Employee
ER	Employer
ESPP	Employee Stock Purchase Plan
FAD	Festive Advance
FORE WKR	Foreign Worker
FWL	Foreign Worker Levy
LMT	Limit
GRAD IND	Gradual Indicator
MAT	Maternity
MBMF	Mosque
MTD	Month To Date
NP	Non Pensionable
NPL	No Pay Leave
NSL	National Service Leave
NWD	Newly Wed Leave
ORD	Ordinary
PAT	Paternity Leave
PERM	Permanent
PR	Permanent Resident
PREV / PRV	Previous
PSLP	Payslip
SDL	Skills Development Levy

Abbreviation	English
SGD	Singapore Dollar (Currency)
SHARE	SHARE Programme Donations
SINDA	Singapore Indian Development Association
SLV	Sick Leave
SPL	Special Leave
TAX REF	Tax Reference Number
TER	Termination
VOL	Voluntary
YMD	Year, Month, Day

See PeopleSoft Global Payroll product documentation for more information.

Related Links

"Understanding Elements" (PeopleSoft HCM 9.2: Global Payroll)

Functional Area Codes

The following table contains the functional area codes used in the names of Singapore elements.

Functional Area Code	Description
ABS	Absence
ANN	Annual Leave
CMN	Areas common to multiple functional areas
CPF	Central Provident Fund
DED	Other Deductions
ERN	Other Earnings
ESPP	Employee Stock Purchase Plan
FAD	Festive Advance
HSP	Hospitalization Leave
IRS	Inland Revenue Reporting

Functional Area Code	Description
LVE	Other Leave Types
MLV	Maternity leave
NPL	No Pay Leave
NSL	National Service Leave
NWD	Newly Wed Leave
PAT	Paternity Leave
PSLP	Payslip
SLV	Sick Leave
SPL	Special Leave
TER	Termination

Element Type Codes (PIN_TYPE)

Many element types, particularly supporting elements, are identified by the type code in their name. For example, the FM in CPF FM ADD ADJUST identifies the element as a formula.

You can see all the element types in the search page when you navigate to **Set Up HCM > Product Related > Global Payroll & Absence Mgmt > System Settings > Element Types**. Because not all element types are delivered for Singapore, not all of these codes appear in the names of Singapore elements.

See [PeopleSoft Global Payroll product documentation](#) for more information.

Related Links

["Understanding Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

["Defining Element Types" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

Archiving Data for Global Payroll for Singapore

Global Payroll for Singapore generates a large amount of result data. To keep the amount of saved data manageable, it can be helpful to archive it periodically. PeopleSoft PeopleTools delivers an archiving tool called the Data Archive Manager. To aid you in archiving your result data using the Data Archive Manager, PeopleSoft Global Payroll for Singapore delivers a predefined archive object (GPSG_RSLT_ARCHIVE) and archive template (GPSGRSLT). The delivered archive template uses queries that select data by calendar group ID (CAL_RUN_ID field).

See ["Archiving Global Payroll Data" \(PeopleSoft HCM 9.2: Global Payroll\)](#).

Setting Up Global Payroll for Singapore

Defining Global Payroll for Singapore Installation

In order to install Global Payroll for Singapore, you need to select the SGP - Singapore check box on the Products: Global Payroll Country Extensions page. The Products page is discussed in the Application Fundamentals product documentation.

Related Links

"Setting Up Implementation Defaults" (PeopleSoft HCM 9.2: Application Fundamentals)

Processing Retroactive Payments

The default retro method and the on conflict retro method for Singapore are both forwarding. The Global Payroll core application retro processing meets all the requirements for processing retroactive payments in Singapore.

Related Links

"Understanding Retroactive Methods" (PeopleSoft HCM 9.2: Global Payroll)

Entering IRAS, CPF, and Payslip Pay Group Information

Use the Pay Groups SGP (GPSG_PYGRP) component to enter IRAS, CPF, and payslip pay group information.

You can specify the payslip template, CPF employer reference number and tax reference number the system uses for the pay group.

Page Used to Enter IRAS, CPF, and Payslip Pay Group Information

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Pay Groups SGP Page	GPSG_PYGRP	Specify the tax reference number the system uses for the pay group, CPF employer reference number, and payslip template.

Entering Additional Information for Other Features

The following additional pages are used specifically for setup required for Global Payroll for Singapore. They are documented in full in their respective topics as shown in the following list.

- Source Bank Override; Setting Up Banking and Recipient Processing for Singapore.
- Deduction Recipient; Setting Up Banking and Recipient Processing for Singapore.
- IRD Details; Managing Inland Revenue Department Reporting.
- Journal Type (GL Grouping Journal Type) Using the General Ledger Interface.
- Employer CPF Reference; Administering Central Provident Fund Contributions for Singapore.
- CPF Rates; Administering Central Provident Fund Contributions for Singapore.
- CPF/FWL Interest; Administering Central Provident Fund Contributions for Singapore.
- Define IRAS Employer SGP; Managing Singapore Inland Revenue Authority Reporting.
- Define IRAS Tax Forms SGP; Managing Singapore Inland Revenue Authority Reporting.
- Define IRAS Benefit Rates SGP; Managing Singapore Inland Revenue Authority Reporting.
- Messages SGP; Setting Up Payslips for Singapore.
- Templates SGP; Setting Up Payslips for Singapore.

Defining Triggers and Segmentation Events for Singapore

These tables list triggers and segmentation events for Singapore.

Triggers

The following is a list of triggers for Singapore:

<i>Record (Table) Name</i>	<i>Type</i>	<i>Trigger Event ID</i>
ADDRESSES	Iterative	N/A
COMPENSATION	Iterative	N/A
COMPENSATION	Retro	COMPENSATI
CONTRACT_DATA	Iterative	N/A
CTZSHIP_SGP	Retro	CTZSHIP
EMPLOYMENT	Iterative	N/A

Record (Table) Name	Type	Trigger Event ID
GP_ABS_EVENT	Iterative	N/A
GP_ABS_EVENT	Retro	GPABSEVENT
GP_ABS_OVRD	Iterative	N/A
GP_ABS_OVRD	Retro	GPABSOVRD
GP_PI_MNL_DATA	Iterative	N/A
GP_PI_MNL_DATA	Retro	GPPIMNLDAT
GP_PI_MNL_SOVR	Iterative	N/A
GP_PI_MNL_SOVR	Retro	GPPIMNLISOV
GP_PYE_OVRD	Iterative	N/A
GP_PYE_OVR_SOVR	Iterative	N/A
GP_PYE_OVR_SOVR	Retro	GPPYEOVRSO
GP_PYE_SECT_DTL	Iterative	N/A
GP_PYE_SECT_DTL	Retro	GPPYESECTD
GP_RTO_TRGR	Iterative	N/A
GP_RTO_TRG_CTRY	Iterative	N/A
GP_SEG_TRGR	Iterative	N/A
JOB	Iterative	N/A
JOB	Retro	JOB
JOB	Segmentation	N/A
JOB_JR	Iterative	N/A
PERSON	Iterative	N/A
PERS_DATA_EFFDT	Iterative	N/A
PER_ORG_INST	Iterative	N/A
SCH_ASSIGN	Iterative	N/A
SCH_ASSIGN	Retro	SCHASSIGN
SCH_MNG_SCH_TBL	Iterative	N/A
TL_PAYABLE_TIME	Iterative	N/A

Record (Table) Name	Type	Trigger Event ID
WKF_CNT_TYPE	Iterative	N/A

Segmentation Events

The following is a list of segmentation events for Singapore:

Name	Description	Segment Type
COMPRATE	Comp rate segmentation	Element
JOB	Job segmentation	Period

Related Links

"Understanding Triggers" (PeopleSoft HCM 9.2: Global Payroll)

"Understanding Segmentation Setup" (PeopleSoft HCM 9.2: Global Payroll)

Identifying Proration Rules and Rounding Rules

We have added a number of proration rules and rounding rules to those supplied for all countries to meet Singapore's payroll processing requirements.

Identifying Proration Rules

We have added six proration rules to the fifteen supplied for All countries. The following table lists the rules and indicates the numerator and denominator the rule uses:

Name	Description	Numerator	Denominator
CMN PO ANNL CALDYS	Percent of Annual - Cal Days	Duration CMN DR CAL DYS SEG	Formula CMN FM PRD CALDAYS
CMN PO ANNL WRKDYS	Percent of Annual - Workdays	Count CMN CT WORK DAYS	Formula CMN FM PRD WRKDAY
CPF PO PR WORK DAY	Proration for PR Date	Count CPF CT PR WORK DAY	Count GP WORK DAY COUNT
CMN PO WORK DAYS	Work Days in Period	Count CMN CT WORK DAYS	Count CMN CT WORK DAYS

Name	Description	Numerator	Denominator
ERN PO AWS DAYS YR	AWS Days in the Year	Duration ERN DR AWS SERVICE	Duration CMN DR CAL DAYS
CMN PO MTH WRKDAY	Percent of Month - Work Days	Count CMN CT WORK DAYS	Formula CMN FM MTH WRKDAY

Identifying Rounding Rules

We have added two rounding rules to the sixty supplied for all countries. The following table shows the key information about them. In column 3, R / I indicates Rounding or Increment. In column 5, R / U / T indicates Round Up If >= Else Down (with value), Up or Truncate Down.

Name	Description	R / I	Size	R / U / T
CMN RR NEAR 0 DEC	Round to Nearest 0 Decimals	R	0	R 5
CMN RR DOWN 0 DEC	Round Down to 0 Decimals	R	0	T 5
CMN RR ROUND 3 DEC	Round to 3 decimal places	R	03	R5

Related Links

"Defining Proration Rules" (PeopleSoft HCM 9.2: Global Payroll)

"Defining Rounding Rule Elements" (PeopleSoft HCM 9.2: Global Payroll)

Viewing Delivered Elements

The PeopleSoft system delivers a query that you can run to view the names of all delivered elements designed for Singapore. Instructions for running the query are provided in the PeopleSoft Global Payroll product documentation.

Related Links

"Understanding How to View Delivered Elements" (PeopleSoft HCM 9.2: Global Payroll)

Chapter 4

Setting Up Banking and Recipient Processing

Understanding Banking and Recipient Processing Setup for Singapore

Before you can successfully run your banking and recipient processes, you need to set up additional source bank details and link your source banks to debit types. Additional set up is also required on an ongoing basis, such as the linking of payees to recipients and additional recipient information for reporting and collection of any commission that may be payable. The system requires additional bank, bank account, recipient and payee data to process payments to banks and providers for Singapore. That information includes:

- Source bank overrides for certain debit types.
- Data related to fees and commissions that may be payable by providers to pay entities for collecting payee deductions on the provider's behalf.
- Group IDs, assigned by providers, that identify your pay entity for those providers.
- Payee IDs—membership numbers—assigned by providers.

Related Links

"Understanding Banking" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Banking and Recipient Processing](#)

Setting Up Multiple Source Banks by Debit Type

Use the Pay Entity Source Bank SGP (GPSG_PYENT) component to set up multiple source banks by debit type.

This topic discusses how to link source banks to debit types.

In Global Payroll you can set up different source banks for each organization unit such as company, department, establishment, or pay group.

In Global Payroll for Singapore, you can go one step further and set up different source banks for each drawing purpose. The drawing purpose is defined as a debit type and the debit types are Net Payment, and Recipient.

Instead of setting up a source bank on the Source Bank Link page—where you link source banks to your organization units—go to a new page and from there, to a second new page in which you can enter multiple source banks by debit type.

Note: When you set up the Source Bank Accounts—Set Up HCM > Common Definitions > Banking > Source Bank Accounts—for the one that you are going to use to make the EFT payment, you must enter the EFT Domestic field as *GIRO* and enter a value in the Bank Transfer ID field. This *GIRO* EFT format is delivered as customary data and can be found under Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Banking > Electronic Transfer Formats.

Pages Used to Set Up Multiple Source Banks by Debit Type

Page Name	Definition Name	Usage
Pay Entity Source Bank SGP Page	GPSG_PE_SBANK_OVRD	Displays information from the Source Bank Link page. Provides access to the Source Bank Override page where you enter the source bank the system is to use for a debit type for a particular organizational unit (company, department, establishment, pay group). Click the Source Bank Override link to access the Source Bank Override page.
<u>Source Bank Override Page</u>	GPSG_PE_SBANK_SEC	Link source banks to debit types for a particular organizational unit. The read-only detail displayed on this page comes from your setup on the core Global Payroll Source Bank Link page of the Pay Entity component.

Related Links

"Understanding Banking" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Banking and Recipient Processing](#)

[Setting Up Additional Recipient Information](#)

Source Bank Override Page

Use the Source Bank Override page (GPSG_PE_SBANK_SEC) to link source banks to debit types for a particular organizational unit.

The read-only detail displayed on this page comes from your setup on the core Global Payroll Source Bank Link page of the Pay Entity component.

Navigation

Click the Source Bank Override link on the Pay Entity Source Bank SGP page.

Image: Source Bank Override page

This example illustrates the fields and controls on the Source Bank Override page.

Source Bank Override

Pay Entity G1PEC Organization Unit

Effective Date 03/24/2014

Source Bank Overrides

Personalize | Find | First 1 of 1 Last

	*Debit Type	*Source Bank ID	Description
1	Net Payment	1924002	HDFC Bangalore

OK Cancel

Debit Type Enter a Debit Type of *Net Paymt* (payment) or *Recipient*.

Source Bank ID Enter the ID of the source bank you want to use to pay the debit type.

Setting Up Additional Recipient Information

Use the Deduction Recipients SGP (GPSG_RECIPIENT) component to set up additional recipient information.

You can link an electronic file format to a provider, enter pay entity and commission payment details and your group ID with a provider. You can also link payee membership numbers to providers using the provider's recipient ID.

This topic discusses how to set up additional recipient information.

Pages Used to Set Up Additional Recipient Information

Page Name	Definition Name	Usage
Deduction Recipients SGP Page	GPSG_RECIPIENT_EXT	Link an electronic file format to a provider and enter pay entity and commission payment details and your group ID with the provider.
Add Deduction Recipients SGP Page	GPSG_RCPPE_EXT	Link payee membership numbers to providers using the provider's recipient ID. From this page, you can access the Deduction List page, where you enter the deductions to which a particular membership number belongs.
Deduction List Page	GPSG_RCPPE_SEC	Enter the element names of the deductions to which a particular membership number belongs.

Related Links

"Understanding Banking" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Banking and Recipient Processing](#)

[Setting Up Multiple Source Banks by Debit Type](#)

Deduction Recipients SGP Page

Use the Deduction Recipients SGP page (GPSG_RECIPIENT_EXT) to link an electronic file format to a provider and enter pay entity and commission payment details and your group ID with the provider.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Banking > Deduction Recipients SGP > Deduction Recipients SGP

Image: Deduction Recipients SGP page

This example illustrates the fields and controls on the Deduction Recipients SGP page.

Deduction Recipients SGP

Recipient ID KSLIFE Ace Insurance Ltd

Details Find First 1 of 1 Last

*Effective Date 01/01/2000

Schedule File Layout GPSG_RCPNT_FILE

Payment Details Personalize Find First 1 of 1 Last

*Pay Entity	Description	*Commission Calc	*Commission Type	Amount/Percent	Group Number
KSSGPBI	Singapore Business Institute	None	None		

Schedule File Layout

Select the appropriate file layout from those you have created in Application Designer for the electronic files you submit to your recipients

Pay Entity

Enter the pay entity that is going to receive any commission payable by the recipient. If the commission is to be deducted from the payment due to the recipient, the debit to this pay entities source bank will be reduced by the commission amount.

Commission Calc (commission calculation)

Select from *Deduct Commission* (payment) to have the amount deducted from the payment to be made to the recipient, *None*, or *Report Only* to report the amount of commission for later payment from the recipient back to the pay entity.

Commission Type and Amount/Percent

Select from *Flat Amt (amount)*, *None*, or *Percentage* and enter the amount or percentage in the Amount/Percent field.

Group Number

Enter the ID the recipient has allocated to your pay entity, your "customer number" with them.

Add Deduction Recipients SGP Page

Use the Add Deduction Recipients SGP page (GPSG_RCPPE_EXT) to link payee membership numbers to providers using the provider's recipient ID.

From this page, you can access the Deduction List page, where you enter the deductions to which a particular membership number belongs.

Navigation

Global Payroll & Absence Mgmt > Payee Data > Net Pay / Recipient Elections > Add Deduction Recipients SGP > Add Deduction Recipients SGP

Image: Add Deduction Recipients SGP page

This example illustrates the fields and controls on the Add Deduction Recipients SGP page.

Add Deduction Recipients SGP

Employee ID HXERNDEL10 Empl Record 0 Name Varsha Menon

Details Find | View All First 1 of 1 Last

*Effective Date 03/24/2014

Membership Details Personalize | Find | First 1 of 1 Last

	Recipient ID	Recipient Name	Membership ID	Use Primary ID	All Deductions	Deduction List
1	KSLIFE	Ace Insurance Ltd		☒	☒	Deduction List

Membership ID and Use Primary ID Enter the payee's membership number associated with particular recipients. If you select the Use Primary ID check box, the Membership ID field is unavailable for input. The Membership ID is retrieved from the employee's National ID Table (PERS_NID.NATIONAL_ID) during the EFT file creation process.

If the payee's Membership ID is the same number as their Primary ID, you can indicate this by selecting the Use Primary ID check box and leaving the Membership ID blank. You have the option to specify if that recipient ID/membership number combination is for all deductions or to designate specific deductions for that combination.

You can enter multiple Recipient ID/Membership ID combinations.

Deduction List and All Deductions

Click the Deductions List link to access the Deduction List page where you enter the deductions to which a particular membership number belongs. When you return from the Deduction List page, the All Deductions check box is automatically updated and selected if you have entered specific deductions.

Viewing Delivered Elements

The PeopleSoft system delivers a query that you can run to view the names of all delivered elements designed for Singapore. Instructions for running the query are provided in the PeopleSoft Global Payroll product documentation.

Related Links

"Understanding How to View Delivered Elements" (PeopleSoft HCM 9.2: Global Payroll)

Chapter 5

Setting Up Payslips

Understanding Payslip Setup for Singapore

The design of the payslip feature enables you to create and control payslips so that they display the data that you want and in the format that you want. Because you can override templates at lower levels, you do not have to create multiple templates to cover every payslip scenario.

When creating payslip templates you can:

- Set your accumulator column labels.
- Select the accumulators to go under the column labels.
- Create unlimited rows of accumulators for each column and set the sequence in which they are to appear.
- Create unlimited sections for earnings and deductions.
- Use standard or custom element descriptions.
- Set delivery options.
- Exclude departments or locations from printing at setup level but override those exclusions at run time.

Creating Payslip Templates and Messages

Use the Templates SGP (GPSG_PSLP_SETUP) and Messages SGP (GPSG_PSLP_MSG) components to create payslip templates and messages.

This topic describes how to create payslip templates and messages.

Pages Used to Create Payslip Templates and Messages

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
<u>Payslip Setup Page</u>	GPSG_PSLP	Set up delivery and print exclusion options, column headings (labels) and column contents (rows of accumulators).
<u>Earnings and Deduction Page</u>	GPSG_PSLP1	Create sections of earnings and deductions, select from three description options, and set the element components that the payslip is to display.

Page Name	Definition Name	Usage
Absence Details Page	GPSG_PSLP2	Same as Earnings and Deduction page. Enter a sequence number, an element name, and select one of three descriptions. The system extracts the balance of each entitlement or pro rata absence element that you include in the section to show on the payslip.
<u>Messages Page</u>	GPSG_PSLP_EXT	Create messages to appear on payslips. You can control which payslips show the message.

Payslip Setup Page

Use the Payslip Setup page (GPSG_PSLP) to set up delivery and print exclusion options, column headings (labels) and column contents (rows of accumulators).

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Payslips > Templates SGP > Payslip Setup

Image: Payslip Setup page

This example illustrates the fields and controls on the Payslip Setup page.

The screenshot displays the 'Payslip Setup' page with the following details:

- Payslip ID:** KSBASE
- Payslip Setup Section:**
 - *Effective Date: 01/01/1990
 - *Description: Singapore Base Template
 - Short Description: SGP Base
 - Delivery Option: [Dropdown]
 - Exclude Printing: [Dropdown]
 - Department List: [Dropdown]
 - Location List: [Dropdown]
- Accumulator Labels Section:**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
GROSS	NET				
- Accumulator Elements Section:**

Sequence	Description	Accumulator 1	Accumulator 2	Accumulator 3
1	Period To Date	SGP GROSS	SGP NET	

Payslip ID

You can attach a single template by its ID, to multiple pay groups.

Note: Only one template can be attached to a pay group at any one time.

Delivery Option

Select an address to receive printed payslips. It can be an internal address of *Department* or *Location*, or an external address of *Home Address* or *Mail Address* as recorded on the payee's Personal Data record. You can override the selection made here on the Payslip Delivery Option SGP page that is

effective-dated; therefore, you can override the delivery option for a period of time if necessary.

Exclude Printing

Select either *Department* or *Location* to exclude departments or locations from the payslip print run. The corresponding link becomes active, so you can select from the department or location lists.

You can override the exclusion on the Create/Print Payslips SGP page before you run the print program.

Note: If you choose to enter a particular Pay Entity as your print option on the Create/Print Payslips SGP page and you have excluded a location that falls under that Pay Entity, it will *not* be printed.

Accumulator Labels (Column 1 to Column 6)

Enter the labels that you want to appear across the page on the printed payslip as the column headings for your Accumulators. These column labels appear in the payslip region under the region heading Pay Summary.

Accumulators 1 to 3

Sequence

Enter a sequence number to set the order in which the accumulators appear. They display in ascending order with the lowest number first.

Description

Enter a description of each accumulator row.

Accumulator 1 to Accumulator 3

Select the accumulators that you want to display for the corresponding column.

For example, suppose you enter a description of sequence 1 and 2 as *Current* and *YTD*. If you also want to display quarter to date accumulated amounts, create a new row, give the new row the description *QTD*, then select the accumulators which correlate to the columns headings.

Accumulators 4 to 6

Accumulator 4 to Accumulator 6

Set up accumulators 4 to 6. There are no *Sequence* or *Description* fields because the same sequence number and description applies to all 6 accumulators in the row.

Image: Columns and rows on the payslip in the Pay Summary region

The following diagram shows how column numbers, sequences, and accumulator numbers work together on the printed payslip:

	Column 1 Label	Column 2 Label	Column 3 Label	Continued
Seq 1 Description	Accum 1, Seq 1	Accum 2, Seq 1	Accum 3, Seq 1	
Seq 2 Description	Accum 1, Seq 2	Accum 2, Seq 2	Accum 3, Seq 2	
Seq 3 Description	Accum 1, Seq 3	Accum 2, Seq 3	Accum 3, Seq 3	
Continued				

Related Links

"Understanding Accumulators" (PeopleSoft HCM 9.2: Global Payroll)

Earnings and Deduction Page

Use the Earnings and Deduction page (GPSG_PSLP1) to create sections of earnings and deductions, select from three description options, and set the element components that the payslip is to display.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Payslips > Templates SGP > Earnings and Deduction

Image: Earnings and Deduction: Element Details tab

This example illustrates the fields and controls on the Earnings and Deduction: Element Details tab.

Payslip ID KSBASE

Payslip Setup Find | View All First 1 of 1 Last

Effective Date 01/01/1990 Description Singapore Base Template Short Description SGP Base

Section Setup Find | View All First 1 of 4 Last

Sequence 1 Description Earnings

Section Elements Personalize | Find | 1-19 of 19 Last

Element Details Element Components

*Sequence	*Element Name	Display YTD Units	Display YTD Amount		
1	SALARY BASIC	☒	☒	+	-
2	MVC BASIC	☒	☒	+	-
3	NPC BASIC	☒	☒	+	-
4	NPVP BASIC	☒	☒	+	-
5	SALARY DAILY	☒	☒	+	-
6	MVC DAILY	☒	☒	+	-
7	NPC DAILY	☒	☒	+	-
8	NPVP DAILY	☒	☒	+	-
9	AWS	☒	☒	+	-
10	SHIFT NIGHT	☒	☒	+	-
11	OVERTIME 1.5	☒	☒	+	-
12	MEAL	☒	☒	+	-
13	ONCALL	☒	☒	+	-
14	TRANSPORT	☒	☒	+	-
15	MILEAGE	☒	☒	+	-

Image: Earnings and Deduction: Element Components tab

This example illustrates the fields and controls on the Earnings and Deduction: Element Components tab.

Payslip SetupEarnings and DeductionAbsence Details

Payslip ID KSBASE

Payslip SetupFind | View AllFirst1 of 1Last

Effective Date 01/01/1990Description Singapore Base TemplateShort Description SGP Base

Section SetupFind | View AllFirst1 of 4Last

Sequence 1Description Earnings

Section ElementsPersonalize | Find1-19 of 19Last

Element DetailsElement Components

*Sequence	*Element Name	*Description Type	Description	Print Unit	Print Rate	Print Base	Print Percentage
1	SALARY BASIC	Description	Basic Salary	☐	☐	☐	☐
2	MVC BASIC	Description	Basic Monthly Variable Comp	☐	☐	☐	☐
3	NPC BASIC	Description	Basic Non-Pensionable Comp	☐	☐	☐	☐
4	NPVP BASIC	Description	Basic Non-Pens Variable Paymnt	☐	☐	☐	☐
5	SALARY DAILY	Description	Daily Salary	☒	☒	☐	☐
6	MVC DAILY	Description	Daily Monthly Variable Comp	☒	☒	☐	☐
7	NPC DAILY	Description	Daily Non-Pensionable Comp	☒	☒	☐	☐
8	NPVP DAILY	Description	Daily Non-Pens Variable Paymnt	☒	☒	☐	☐
9	AWS	Description	Annual Wage Supplement	☐	☐	☒	☒
10	SHIFT NIGHT	Description	Night Shift Allowance	☒	☒	☐	☐
11	OVERTIME 1.5	Description	Overtime 1.5	☒	☒	☐	☒
12	MEAL	Description	Meal Allowance	☒	☒	☐	☐
13	ONCALL	Description	Oncall Allowance	☒	☒	☐	☐
14	TRANSPORT	Description	Transport Allowance	☐	☐	☐	☐
15	MILEAGE	Description	Mileage Allowance	☒	☒	☐	☐

Section Setup

Description

Descriptions appear as section headings in the payslip region under the heading *Payment Details*.

Element Details Tab

Display YTD Units and Display YTD Amount

Select these check boxes if you want the YTD units and amounts for each element to appear in the Payment Details region under the heading *Year to Date Values*.

Select the Element Components tab.

Element Components Tab

Description Type

Select one of three descriptions to appear for each earning or deduction row in the Payment Details region of the payslip. Select from the following valid values:

- Custom*: A text box appears for you to enter a description.
- Description*: The element's description as entered on the element's name page in its component.

- *Element Name*: The element's name from its name page in its component. It also appears on the Elements Details tab.

Print Unit, Print Rate, Print Base, and Print Percentage

Select the components of the element's calculation rule that you want to show for each earning or deduction in your sections.

You can only select the components in the element's calculation rule. For example, for an earning with calculation rule Unit × Rate, only the unit and rate check boxes are available for entry.

Note: Amount will always appear; therefore, it isn't an option here.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Earnings for Singapore](#)

[Understanding Deductions for Singapore](#)

Messages Page

Use the Messages page (GPSG_PSLP_EXT) to create messages to appear on payslips.

You can control which payslips show the message.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Payslips > Messages SGP > Messages

Image: Messages SGP page

This example illustrates the fields and controls on the Messages SGP page.

The screenshot shows the 'Messages SGP' page. At the top, there's a header with 'Calendar Group ID K0W OFF 05M02' and 'Off Cycle Adjustments'. Below this is a 'Definition' tab. The page contains several input fields: '*Message Number' (text), 'Message Level' (dropdown menu showing 'Group Build'), 'Group ID' (text field with 'DEPT' and a magnifying glass icon, followed by a 'new' button), 'Group List ID' (text), and 'Message' (text). At the top right of the definition area, there are navigation controls: 'Find', 'View All', 'First', '1 of 1', and 'Last', along with '+' and '-' buttons.

Message Number

This is the message ID the system will use to get the right message for the right payees. Arrays, formulas, and variables combine to get the right message.

Message Level

Select from the following valid values:

- *All*: All payees identified in the calendar group.
- *Group Build*: All payees included in a group built using the Group Build Definition feature in HR. If you select this option, enter a group in the *Group ID* field.
- *Group List*: All payees in a list built using Global Payroll's Group List feature. If you select this, enter a group in the *Group List ID* field.

Message

Enter the text of the message to appear on selected payslips.

Attaching Payslip Templates to Pay Groups

Attach a payslip template to a pay group in the Pay Groups SGP for Singapore. A pay group can have only one payslip attached at any one time although a single template can be attached to multiple pay groups.

Related Links

[Entering IRAS, CPF, and Payslip Pay Group Information](#)

Viewing Delivered Elements

The PeopleSoft system delivers a query that you can run to view the names of all delivered elements designed for Singapore. Instructions for running the query are provided in the PeopleSoft Global Payroll product documentation.

Related Links

"Understanding How to View Delivered Elements" (PeopleSoft HCM 9.2: Global Payroll)

Chapter 6

Defining Earnings

Understanding Earnings for Singapore

We have created a number of earnings to demonstrate the flexibility of the Global Payroll rules to meet common processing requirements such as the NPVP BASIC (non-pensionable variable payment) which is an earning element that is used to form part of the payee's pay component in the public sector.

Note: The User Key 2 on the Earnings Accumulators page and Deduction Accumulators page for all earnings and deductions is IRS VR BAL GRP (Balance Group ID). Use balance group IDs to maintain separate employee balances. Set an employee's balance group on the Payroll details on JOB. The balance group number will need to be manually increased if you are required to record separate balances within a financial year. The User Key 1 is variable IRS VR TAX REF, the employer tax reference number.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Deductions for Singapore](#)

Understanding Delivered Earnings Elements

In the following table, the first column combines the earning's name and description. A *(gc)* in the row indicates that the earning has a generation control. A *(po)* indicates a post processing formula, *(pr)* indicates a pre processing formula. The other four columns indicate the earning's calculation rule of Unit $\times$ Rate, Unit $\times$ Rate $\times$ Percent, Amount (Note that two earnings AWS and COMMISSION have a calculation rule of Base $\times$ % and the Base is shown in the Unit column. The processing of some of the earnings codes are discussed in further detail in this topic.

Name and Description	Unit (or Base)	Rate	%	Amount
SALARY BASIC Basic Salary (gc)				System Element for Rate — MONTHLY RT
MVC BASIC Basic Monthly Variable Comp (gc)				Rate Code — KSMVC
NPC BASIC Basic-Non-Pensionable Comp (gc)				Rate Code — KSNPC

Name and Description	Unit (or Base)	Rate	%	Amount
NPVP BASIC Basic Non_Pensionable Variable Payment (gc)				Rate Code — KSNPVP
SALARY DAILY Daily Salary (gc)	Payee Level	DAILY RT		
MVC DAILY Daily Monthly Variable Comp (gc)	SALARY DAILY_ CPTDU	ERN FM MVC DAILY		
NPC DAILY Daily Non-Pensionable Comp (gc)	SALARY DAILY_ CPTDU	ERN FM MVC DAILY		
NPVP DAILY Daily Non-Pens Variable Payment (gc)	SALARY DAILY_ CPTDU	ERN FM NPVP DAILY		
AWS Annual Wage Supplement (gc)	ERN FM AWS BASE		100	
SHIFT NIGHT Night Shift Allowance	Payee Level	15		
OVERTIME 1.5 Overtime 1.5	Payee Level	HOURLY RT	150	
MEAL Meal Allowance				Payee Level
ONCALL Oncall Allowance	Payee Level	ERN BR ONCALL RTS		
TRANSPORT Transport Allowance (gc)				Payee Level
MILEAGE Mileage Allowance	Payee Level	0.750000		

Name and Description	Unit (or Base)	Rate	%	Amount
COMMISSION Commission	ANNUAL RT		Payee Level	
LOAN Loan Payment				Payee Level
MAKE-UP PAY Make-Up Pay	Payee Level	DAILY RT		
ANN LIEU Annual Leave in Lieu	TER FM ANN BAL	DAILY RT		
CPF RETRO AD CPF Retro adjustment				Payee Level
CPF NP RETRO CPF Retro non-pensionable				Payee Level
CNY ADV Chinese New Year Advance (po)				Payee Level
DEEPAVALI AD Deepavali Advance (po)				Payee Level
XMAS ADV Christmas Festive Advance (po)				Payee Level
HARI RAYA AD Hari Raya Advance (po)				Payee Level
GST GST (gc)	SGP GST		GST VR PCT	
BON ACCRUAL Bonus Accrual (gc)	SGP GROSS		BON VR ACCRUAL PCT	
SAL ACCRUAL Salary Accrual (gc)	SGP GROSS		GLI VR ACCRUAL PCT	

Name and Description	Unit (or Base)	Rate	%	Amount
LIAB ANN DYS Annual Leave Liability Days (gc)	ANN GENL ENT_ BAL	DAILY RT		
LIAB TER DYS Terminated Annual Liab Days (gc)				LIAB ANN DYS
BONUS ACCRL Bonus Accrual (gc)			SGP GROSS * BON VR NON-ACC PCT	

Calculating Basic Salary

You use SALARY BASIC in any case where the hours to be paid for a payee are standard from pay calendar to pay calendar. Use this earning element where hours do not tend to change for payees and the amount to be paid is consistent across pay periods, (the amount does not fluctuate based on the number of days in a pay period).

This earning element uses an Amount calculation rule where the amount is derived from a system element MONTHLY (which uses generation control CMN GC ACTIVE). SALARY BASIC uses the payee's monthly salary, which is stored as system element MONTHLY RT as the basis for payment. This amount is adjusted for other period frequencies.

The generation control CMN GC ACTIVE checks for active employees only.

Proration element CMN PO ANNL WRKDYS provides the proration logic based on percent of annual by work days using count CMN CT WORK DAYS (work days) as the numerator and formula CMN FM PRD WRKDAYES as the denominator. Formula CMN FM PRD WRKDAYES calculates the number of work days in the pay period by dividing variable SGP VR WRKDAYES/YR (260) by the system element PRD FREQ FACTOR.

SALARY BASIC contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- SALARY BASIC_CMTDA.
- SALARY BASIC_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Basic Monthly Variable Component

You use MVC BASIC (Monthly Variable Component) as part of the payee's pay component for salary paid employees. This earning element uses an Amount calculation. The rate is derived from rate code KSMVC, the monthly variable component.

The generation control CMN GC ACTIVE checks for active employees only.

Proration element CMN PO ANNL WRKDYS provides the proration logic based on percent of annual by work days using count CMN CT WORK DAYS (work days) as the numerator and formula CMN FM PRD WRKDAYES as the denominator. Formula CMN FM PRD WRKDAYES calculates the number of work days in the pay period by dividing variable SGP VR WRKDAYES/YR (260) by the system element PRD FREQ FACTOR.

MVC BASIC contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- MVC BASIC_CMTDA.
- MVC BASIC_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Basic Non-Pensionable Component

You use NPC BASIC (non-pensionable component) as part of the payee's pay component in the public sector for salary paid employees. This earning element uses an Amount calculation and the rate is derived from the KSNPC non-pensionable component rate code.

The generation control CMN GC ACTIVE checks for active employees only.

NPC BASIC contributes to the following accumulators:

- SGP GROSS.
- CPF NP WAGES SEG.
- NPC BASIC_CMTDA.
- NPC BASIC_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Basic Non-Pensionable Variable Component

You use NPVP BASIC (Non-pensionable Variable Payment) as part of the payee's pay component in the public sector for salary paid employees. This component comprises all NWC wage adjustments and salary revisions made from 1993 onwards. It is not counted for the purpose of pension computations and can be adjusted in times of poor economic performance.

This earning element uses an Amount calculation and the rate is derived from the rate code KSNPVP, non-pensionable variable payment.

Proration element CMN PO ANNL WRKDYS provides the proration logic based on percent of annual by work days using count CMN CT WORK DAYS (work days) as the numerator and formula CMN FM PRD WRKDDAYS as the denominator. Formula CMN FM PRD WRKDDAYS calculates the number of work days in the pay period by dividing variable SGP VR WRKDDAYS/YR (260) by the system element PRD FREQ FACTOR.

NPVP BASIC contributes to the following accumulators:

- SGP GROSS.
- CPF NP WAGES SEG.
- NPVP BASIC_CMTDA.
- NPVP BASIC_CYTDA.
- ESPP BASE AMOUNT

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Daily Salary

You use SALARY DAILY in any case where the hours to be paid for a payee are not standard and vary from pay calendar to pay calendar. You would typically enter these hours manually. This earning element uses a Unit $\times$ Rate calculation. You enter the number of units to be paid via positive input (or they are generated at the payee level) and the rate (DAILY RT) is derived from the payees standard hourly rate which is stored as a system element.

The generation control CMN GC ACTIVE checks for active employees only. There is no proration.

SALARY DAILY contributes to the following accumulators:

- SGP GROSS.

- CPF ORD WAGES SEG.
- SALARY DAILY_CMTDA.
- SALARY DAILY_CYTDA.
- SALARY DAILY_CPTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Daily Monthly Variable Component

You use MVC DAILY (Monthly Variable Component) as part of the payee's pay component for daily paid employees. This earning element uses a Unit $\times$ Rate calculation. The units are the units entered for accumulator SALARY DAILY_CPTDU and the rate is derived from formula ERN FM MVC DAILY, which uses generation control CMN GC ACTIVE to calculate the MVC daily amount.

The formula resolves by dividing the KSMVC monthly variable component rate by the work day count, CMN CT WORK DAYS. There is no proration.

The generation control CMN GC ACTIVE checks for active employees only.

MVC DAILY contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- MVC DAILY_CMTDA.
- MVC DAILY_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Daily Non-Pensionable Component

You use NPC DAILY (Non-pensionable Component) as part of the payee's pay component in the public sector for daily paid employees. This earning element uses a Unit $\times$ Rate calculation. The units are the units entered for accumulator SALARY DAILY_CPTDU and the rate is derived from formula ERN FM NPC DAILY which calculates the NPC daily amount.

The formula resolves by dividing the KSNPC non-pensionable component rate code by the CMN CT WORK DAYS work day count. There is no proration.

The generation control CMN GC ACTIVE checks for active employees only.

NPC DAILY contributes to the following accumulators:

- SGP GROSS.
- CPF NP WAGES SEG.
- NPC DAILY_CMTDA.
- NPC DAILY_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Daily Non-Pensionable Variable Payment

You use NPVP DAILY (Non-pensionable Variable Payment) as part of the payee's pay component in the public sector for daily paid employees. It is an incentive payment to all employees to increase their productivity or as a reward for their contribution. The amount of variable payment can be based on trading results or productivity or any criteria agreed upon by the employers or employees or unions. It is not counted for the purpose of pension computations and can be adjusted in times of poor economic performance. This earning element uses a Unit $\times$ Rate calculation. The units are the units entered for accumulator SALARY DAILY_CPTDU and the rate is derived from formula ERN FM NPVP DAILY which calculates the npvp daily amount.

The formula resolves by dividing the KSNPVP non-pensionable variable payment rate by the CMN CT WORK DAYS work day count. There is no proration.

The generation control CMN GC ACTIVE checks for active employees only.

NPVP DAILY contributes to the following accumulators:

- SGP GROSS.
- CPF NP WAGES SEG.
- NPVP DAILY_CMTDA.
- NPVP DAILY_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Annual Wage Supplement

The AWS (Annual Wage Supplement) is also known as 13th Month Payment, and represents a single annual payment to an employee that is supplementary to the total amount of annual wage they earned. This earning element uses a $\text{Base} \times \text{Percent}$ calculation rule. The Base is derived from formula ERN FM AWS BASE.

The percentage is a numeric value assigned based on your specific requirements (for example 100, 50) depending on the portion of AWS you are paying. This is set up as 100, but you can override it at the payee level. Generation control ERN GC AWS is used to resolve the earning based on cut off date (using formula ERN FM AWS CUT OFF). The cut off date is entered at the earning or pay group override level. There is no proration.

Formula ERN FM AWS BASE retrieves the start date using formula ERN FM AWS START and the monthly rate, using array ERN AR AWS RATE (comprate as of the AWS rate date).

The base is calculated as:

$\text{ERN PR AWS DAYS (AWS days in the year)} \times \text{ERN VR AWS MTH RT (AWS monthly rate)}$

AWS contributes to the following accumulators:

- SGP GROSS.
- CPF ADD WAGES SEG.
- AWS_CMTDA.
- AWS_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Night Shift Allowance

You use SHIFT NIGHT to compensate a payee for working outside of or across what is considered, normal business hours. The more common shift loadings may occur for morning, afternoon or night shift work. This earning element uses a $\text{Unit} \times \text{Rate}$ calculation rule. The number of units to be paid is entered via positive input (or generated at the payee level). The rate is a flat amount, set to (SGD) 15. There is no proration.

SHIFT NIGHT contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- SHIFT NIGHT_CMTDA.

- SHIFT NIGHT_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Overtime 1.5

You use OVERTIME 1.5 to compensate a payee for working over and above their ordinary/normal hours within a period. This may also include work on weekends and/or public holidays which otherwise do not form part of the standard work pattern. There may be multi levels of rate to be applied for overtime—for example, for the first five hours, the rate is XX SGD per hour, then for subsequent hours, the rate is YY SGD per hour. The overtime is limited to two times the employee's salary.

This earning element uses a Unit × Rate × Percent calculation rule. You enter the number of units to be paid via positive input (or they are generated at the payee level). The rule supplied uses the rate (HOURLY RT) derived from the payee's standard hourly rate that is stored as a system element. The percentage is simply a numeric value assigned based on your requirements (such as 150, 200) depending on the overtime value (such as time and a half, double). There is no proration.

OVERTIME 1.5 contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- OVERTIME 1.5_CMTDA.
- OVERTIME 1.5_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Meal Allowance

You use MEAL to compensate a payee an amount for the cost of a meal. Typically the payee may have worked extended hours, thereby becoming eligible for this allowance. This earning element uses an Amount calculation rule. The amount is entered via positive input (or generated at the payee level). There is no proration.

MEAL contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- MEAL_CMTDA.

- MEAL_CYTDA.
- SGP GST.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Oncall Allowance

You use ONCALL to compensate a payee for the number of work calls taken during a period outside normal working hours. This earning element uses a Unit $\times$ Rate calculation rule. The number of calls (Unit) to be paid is entered via positive input (or generated at the payee level). The rate (amount per call) is derived from bracket ERN BR ONCALL RTS, which retrieves the following information:

<i>Total Number of Calls</i>	<i>Amount Per Call</i>
Less than 4	10.00 SGD
Up to 9	15.00 SGD
More than 10	20.00 SGD

Proration element CMN PO ANNL WRKDYS provides the proration logic based on percentage of annual by work days using count CMN CT WORK DAYS (work days) as the numerator and formula CMN FM PRD WRKDAYS as the denominator. Formula CMN FM PRD WRKDAYS calculates the number of work days in the pay period by dividing variable SGP VR WRKDAYS/YR (260) by the system element PRD FREQ FACTOR.

ONCALL contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- ONCALL_CMTDA.
- ONCALL_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Transport Allowance

You use TRANSPORT to compensate a payee an amount for the cost of transport. This earning element uses an Amount calculation rule. You enter the amount via positive input (or generated at the payee level).

A generation control CMN GC LAST SEGMNT is assigned to this element to ensure that the earning is applied only once in a period and only in the last segment within the period. There is no proration.

TRANSPORT contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.
- TRANSPORT_CMTDA.
- TRANSPORT_CYTDA.
- SGP GST.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Mileage Allowance

You use MILEAGE to compensate a payee an amount for the cost of mileage. This earning element uses a Unit $\times$ Rate calculation rule. You enter the Unit via positive input (or generated at the payee level). The rate is a flat amount, set to (SGD) 0.750000. There is no proration.

MILEAGE contributes to the following accumulators:

- SGP GROSS.
- MILEAGE_CMTDA.
- MILEAGE_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Commission

You use COMMISSION to compensate the payee for the sale target met. This earning element uses a Base $\times$ Percent calculation rule. The Base (ANNUAL RT) is derived from the payee's annual salary. The percentage is a numeric value you enter at the payee level. There is no proration.

COMMISSION contributes to the following accumulators:

- SGP GROSS.
- CPF ORD WAGES SEG.

- COMMISSION_CMTDA.
- COMMISSION_CYTDA.
- ESPP BASE AMOUNT.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Loan Payment

You use LOAN for earnings supplied to the employee as a loan or salary advance. When it is paid, a deduction is used to pay back the loan over subsequent pay runs. This earning element uses an amount calculation rule. You enter the amount at the payee level. The system automatically begins to recover the payment using a payback deduction process. There is no proration.

LOAN contributes to the following accumulators:

- SGP GROSS.
- LOAN_CMTDA.
- LOAN_CYTDA.
- LOAN BALANCE.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Make-Up Pay

You use MAKE-UP PAY for male employees who are National Servicemen/Volunteers. These employees would be called up for their in-camp training (ICT) once or twice a year. During the ICT period, MINDEF is responsible for paying the salary to the employee. However, the employer is responsible for the CPF for the make-up pay. As the normal salary will already be paid via the SALARY codes, this earning is only used for reporting purposes. It does not add into gross.

This earning element uses a Unit $\times$ Rate calculation rule. You enter the number of units to be paid via positive input (or generated at the payee level). The rate is derived from the payee's standard daily rate, DAILY RT, or the value entered on the User Defined Fields – Decimal 1, if the daily rate needs to be overridden. This earning is used to calculate the amount for the absence take ICT. The take passes days as the units, and the rate to be used. There is no proration.

MAKE-UP PAY contributes to the following accumulators:

- CPF ORD WAGES SEG.

- MAKE-UP PAY_CMTDA.
- MAKE-UP PAY_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Annual Leave in Lieu

You use ANN LIEU to pay employees their unused annual leave entitlement balance when they are terminated.

This earning element uses a Unit $\times$ Rate calculation rule. The number of units to be paid is derived from formula TER FM ANN BAL. The rate is derived from the payee's standard daily rate, DAILY RT, or the value entered on the User Defined Fields – Decimal 1, if the daily rate needs to be overridden. There is no proration.

This formula returns the total leave balance for an employee who has been terminated and calculates the unused annual leave days that must be reimbursed to the employee. Formula TER FM ANN BAL determines the annual leave entitlement as follows:

If date TER DT DATE + 1 is $\geq$ date ANN DT ELIG (annual leave eligibility date), then the annual leave entitlement accumulator ANN STST ENT_BAL is added to the annual leave entitlement accumulator ANN GENL ENT_BAL.

ANN LIEU contributes to the following accumulators:

- SGP GROSS.
- CPF ADD WAGES SEG.
- ANN LIEU_CYTDA.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

[Calculating Annual Leave](#)

Calculating Central Provident Fund Retro Adjustment

You use CPF RETRO AD for earnings which contribute to ordinary CPF. It is used to store the earning amounts which contribute to CPF. This adjustment amount is then deducted from current period MTD ord wages so that the CPF calculated for current period will not include the retro pay. This earning element uses an Amount calculation rule. You enter the amount via positive input (or generated at the payee level).

CPF RETRO AD contributes to the CPF ORD WAGES SEG accumulator.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Earnings Elements](#)

[Understanding Administering Central Provident Fund Contributions](#)

Calculating Festive Advances

To pay your festive advances through Global Payroll, earnings elements are provided for each of the festive advance holiday types (Chinese New Year, Christmas, Deepavali and Hari Raya). Each of the earnings use a calculation rule of Amount where the value of the earning all come from positive input. You specify the earnings elements to be used for payment of the festive advances on the Festive Advance Pay Program page in HR. To ensure you select appropriate earnings on this page, the system enables you to select only earnings with a category of *FA* (Festive Advance). All the elements created use this category. Separate earnings are provided for paying advances for each of the festive advance types and they are all set up identically.

Each of the festive advances (earnings) use the FAD FM ADVANCE post processing formula. Whenever an advance is paid, the formula adjusts the advance accumulator so it contains only the latest advance amount paid to the employee. The current value of the accumulator FAD AC ADV AMT is moved to variable FAD VR ADV CLR, which subtracts from the accumulator, effectively wiping out its current value.

The following festive advance earnings add to the FAD AC ADV AMT accumulator:

- CNY ADV — Chinese New Year Advances.
- DEEPAVALI AD — Deepavali Advances.
- XMAS ADV — Christmas Advances.
- HARI RAYA AD — Hari Raya Advances.

See PeopleSoft Human Resources Administer Festive Advance product documentation for more information.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Earnings Elements](#)

[Understanding Festive Advance Payroll Integration](#)

Calculating Earnings for GLI Reporting

The following earnings (contained in the EARNINGS-GLI section) are provided to calculate the current value of leave entitlements. They are all for use by the GL only and should not add to gross or net accumulators. The earnings are not paid but are used for general ledger interface reporting of annual leave liability and their reversal of liabilities on termination.

This topic discusses calculating:

- Annual leave liability days.
- Terminated annual liability days.
- Salary accrual.
- GST earnings.
- Bonus accrual earnings.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

[Processing Payroll Data to GLI](#)

[Global Payroll for Singapore General Reports](#)

Calculating Annual Leave Liability Days

LIAB ANN DYS is the leave liability earnings for the standard annual leave entitlement in days.

This earning element uses a Unit × Rate calculation rule where the Unit is derived from accumulator ANN GENL ENT_BAL and the Rate (DAILY RT) is derived from the payees standard hourly rate which is stored as a system element.

Leave liabilities are to be calculated at the end of each month for active employees, or when an employee terminates. Generation control GLI GC LIAB checks this by using the following formulas:

- CMN FM MTH END — Checks that it is the last segment of the last pay for the month, and the employee is active.
- TER FM TERM CHECK — Checks if the employee is terminating in this pay.
- GLI FM LST PRD/SEG — Checks if it's the last segment of the month.
- CMN FM TERM STAT — Checks whether the employee is currently terminating (their termination date is in this segment, or in the past and was entered in the current period). The termination leave liabilities are to be calculated only when an employee terminates, so that they reverse any remaining liabilities in the GL.

LIAB ANN DYS contributes to the LIAB ANN DYS_FPTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

[Calculating Annual Leave](#)

Calculating Terminated Annual Liability Days

LIAB TER DYS is the leave liability earnings used for reversing the liability on termination.

This earning element uses an Amount calculation rule where the amount is derived from earnings LIAB ANN DYS. Generation control CMN GC TERM STAT checks for terminated employees only using

formula CMN FM TERM STAT. Formula CMN FM TERM STAT checks whether the employee is currently terminating (their termination date is in this segment, or in the past and was entered in the current period). The termination leave liabilities are to be calculated only when an employee terminates, so that they reverse any remaining liabilities in the GL. There is no proration.

LIAB TER DYS contributes to the LIAB TER DYS_FPTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

[Calculating Annual Leave](#)

[Calculating Absence Entitlements on Termination](#)

Calculating Salary Accrual

You use SAL ACCRUAL to accrue a percentage of earnings.

This earning element uses a Base $\times$ Percent calculation rule where the base is derived from accumulator SGP GROSS and the Percentage is derived from variable GLI VR ACCRUAL PCT.

Variable GLI VR ACCRUAL PCT enables you to enter the percentage to be accrued. The value will normally be entered on the Pay Calendar SOVR's page as it will depend on the number of days between the end of the pay period and the end of the month. So, the Override Level for Pay Calendar should be ticked.

Accruals need to be calculated only in the last segment of each month and only for active employees. Generation control GLI GC ACCRUAL therefore includes the formula GLI FM LST PRD/SEG which returns a value that determines whether to pay the SAL ACCRUAL earning.

SAL ACCRUAL contributes to the SAL ACCRUAL_FPTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating GST Earnings

In Singapore, GST is aggregated for certain earnings and deductions and interfaced to GL. You can set up a GST percentage and then select the earning and/or deduction codes that the GST percentage would be calculated on. The GST earning is the GST aggregated for certain earnings and deductions.

This earning element uses a Base $\times$ Percent calculation rule where the Base is derived from accumulator SGP GST and the Percent is derived from variable GST VR PCT.

The SGP GST accumulator accumulates earnings and deductions that are subject to GST. Members include MEAL and TRANSPORT earnings.

You use variable GST VR PCT to enter the percentage to be calculated for GST. The same percentage will be used across the company, so the value will be entered on the Pay Entity SOVR's page. The Override Level for Pay Entity should be ticked.

Generation control GLI GC ACCRUAL, using formula GLI FM LST PRD/SEG checks the last segment of each month and only for active employees.

GST contributes to the GST_FPTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Calculating Bonus Accrual Earnings

In Singapore there are two types of bonuses paid to employees as an added incentive—contractual and non-contractual. You use BON ACCRUAL or BONUS ACCRL to accrue a percentage of a contractual or non contractual bonus respectively.

This earning element uses a $\text{Base} \times \text{Percent}$ calculation rule where the Base is derived from accumulator SGP GST and the Percent is derived from variable BON VR ACCRUAL PCT or BON VR NON-ACC PCT for contractual or non-contractual bonus, respectively.

You use variable BON VR ACCRUAL PCT or BON VR NON-ACC PCT to enter the percentage to be accrued for bonus. The same percentage will be used across the company, so the value will be entered on the Pay Entity SOVR's page. The Override Level for Pay Entity should be ticked.

Accruals need to be calculated only in the last segment of each month and only for active employees. Generation control GLI GC ACCRUAL therefore includes the formula GLI FM LST PRD/SEG which returns a value that determines whether to pay the BON ACCRUAL earning.

BON ACCRUAL contributes to the BON ACCRUAL_FPTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Earnings Elements](#)

Chapter 7

Defining Deductions

Understanding Deductions for Singapore

Global Payroll for Singapore is delivered with deductions to enable you take advantage of the flexibility of the Global Payroll rules to meet common processing requirements. For example, you can use the Leave Without Pay deduction element for an approved unpaid absence event occurring in the period.

Note: The User Key 2 on the Earnings Accumulators page and Deduction Accumulators page for all earnings and deductions is IRS VR BAL GRP (Balance Group ID). Use balance group IDs to maintain separate employee balances. Set an employee's balance group on JOB_DATA2.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Earnings for Singapore](#)

Understanding Delivered Deduction Elements

In the following table, the first column combines the deductions name and description. A *(gc)* in the row indicates that the deduction has a generation control. A *(po)* indicates a post processing formula, *(pr)* indicates a pre processing formula. The other four columns indicate the deduction calculation rule of Unit $\times$ Rate, Unit $\times$ Rate $\times$ Percent, Amount.

Note: Two deductions—ESPP and LOAN PBCK—have a calculation rule of Base $\times$ % and the base is shown in the Unit column. The processing of some of the deductions codes are discussed in further detail in this topic.

Name and Description	Unit (or Base)	Rate	%	Amount
SOCIAL CLUB Social Club (gc)				5.00
ESPP Employee Stock Purchase Plan (pr)	ESPP BASE AMOUNT		Payee Level	
LOAN PBCK Loan Payback (po) (gc)	SGP GROSS		10.00	

Name and Description	Unit (or Base)	Rate	%	Amount
LOAN REPAY Loan Repayment on Termination (gc)				LOAN BALANCE
LWOP Leave Without Pay	Payee Level	DAILY RT		
PARK Parking				20
INSURANCE Insurance				50
<i>Festive Advances Payback Deductions</i>				
CNY PBK Chinese New Year Payback (po) (gc)	FAD AC ADV AMT		100	
DEEPAVALI PB Deepavali Advance Payback (po) (gc)	FAD AC ADV AMT		100	
XMAS PBK Christmas Advance Payback (po) (gc)	FAD AC ADV AMT		100	
HARI RAYA PB Hari Raya Advance Payback (po) (gc)	FAD AC ADV AMT		100	
<i>CPF Deductions</i>				
FWL Foreign Worker Levy (gc)				CPF FM FWL CALC
MBMF Mosque Building Mendaki Fund (gc)				CPF FM MBMF CALC
MBF Mosque Building Fund (gc)				CPF FM MBF CALC

Name and Description	Unit (or Base)	Rate	%	Amount
YMF Yayasan Mendaki Fund (gc)				CPF FM YMF CALC
SINDA Singapore Indian Development Association (gc)				CPF FM SINDA CALC
CDAC Chinese Development Assistance Council (gc)				CPF FM CDAC CALC
ECF Eurasian Community Fund (gc)				CPF FM ECF CALC
SHARE SHARE Programme Donations				Payee Level
SDL Skills Development Levy				CPF FM SDL CALC
CPF ORD ER Employer Ordinary CPF (gc) (pr)				CPF FM ORD ER
CPF ORD EE Employee Ordinary CPF (gc) (pr)				CPF FM ORD PAYEE
CPF ADD ER Employer Additional CPF (pr) (gc)				CPF FM ADD ER
CPF ADD EE Employee Additional CPF (gc) (pr)				CPF FM ADD PAYEE
CPF VOL ER Employer Voluntary CPF (pr)				CPF FM VOL ER

Name and Description	Unit (or Base)	Rate	%	Amount
CPF VOL EE Employee Voluntary CPF (pr)				CPF FM VOL PAYEE

Calculating Social Club Deductions

The SOCIAL CLUB deduction reduces the employee's after-tax income by a nominated amount (when they gain membership to the company social club). This deduction element uses an Amount calculation rule. The amount is a numeric value of frequency (5)—per month. This value is annualized ($\times 12$) and de-annualized ($\div$ pay frequency) in order to resolve correctly for the various pay calendars.

Generation control DED GC SOCIAL CLUB (using formula DED FM SOCIAL CLUB) is assigned to this element to ensure that the deduction is applied only once in a period and only in the larger of the segments within the period. There is no proration.

This deduction element subtracts from the SGP NET accumulator and adds to the SOCIAL CLUB_CMTDA and SOCIAL CLUB_CYTDA accumulators.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)
[Understanding Delivered Deduction Elements](#)

Calculating Employee Stock Purchase Plan Deductions

You use the ESPP (Employee Stock Purchase Plan) deduction to purchase company stock options. The deduction is limited to a certain percentage of the employee's pay. This deduction element uses a Base $\times$ Percent calculation rule. The Base is based on accumulator ESPP BASE AMOUNT (that houses the earning upon which the ESPP might be based). You enter the percent is entered via positive input (or generated at the payee level). A post processing control formula DED FM ESPP LIMIT is assigned to this element to ensure that the percent entered by the employee is not greater than the maximum allowed. There is no proration.

This deduction element subtracts from the SGP NET accumulator and adds to the ESPP_CMTDA and ESPP_CYTDA accumulators.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)
[Understanding Delivered Deduction Elements](#)

Calculating Loan Payback Deductions

You use the Loan Payback (LOAN PBCK) deduction to recover the amount paid for loans. The deduction is taken when there is amount in the loan balance accumulator. This deduction element uses a Base $\times$ Percent calculation rule, where the Base is the gross amount (SGP GROSS) for the period, and the percent is set as per your business requirement. Generation control DED GC LOAN PBCK is used to only resolve the deduction where the full recovery has not yet been made. A post processing formula DED FM CHCK LOAN is also used to ensure only the advanced amount is recovered.

This deduction element subtracts from the SGP NET and LOAN BALANCE accumulators and adds to the LOAN PBCK_CMTDA and LOAN PBCK_CYTDA accumulators.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

Calculating Loan Repayment on Termination Deductions

The Loan Repayment on Termination (LOAN REPAY) deduction pays any outstanding loan balances upon termination. This deduction element uses an Amount calculation rule. The amount is derived from the LOAN BALANCE accumulator. Generation control CMN GC TERM STAT is used to check for terminated employees only.

This deduction element subtracts from the SGP NET and LOAN BALANCE accumulators and adds to the LOAN REPAY_CMTDA and LOAN REPAY_CYTDA accumulators.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

[Calculating Absence Entitlements on Termination](#)

Calculating Leave Without Pay Deductions

The Calculating Leave Without Pay (LWOP) deduction is entered or generated as a result of an approved unpaid absence event occurring in the period. This amount is then taken from the gross amount. This deduction uses a Unit $\times$ Rate calculation rule. You enter the number of units to be paid via positive input (or generated at the payee level). The rate (DAILY RT) is derived from the payee's standard daily rate, which is stored as a system element. You use this deduction to pay the absence take LWOP.

This deduction element subtracts from the SGP GROSS accumulator and CPF ORD WAGES SEG accumulator and adds to the LWOP_CMTDA and LWOP_CYTDA accumulators.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

Calculating Leave Without Pay

Calculating Parking Deductions

You use the Parking (PARK) deduction for contributions for employee car parking. The deduction uses an Amount calculation rule, where the amount is 20.

This deduction element subtracts from the SGP NET accumulator and adds to the PARK_FYTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

Calculating Insurance Deductions

You use the INSURANCE deduction for employee insurance contributions. The deduction uses an Amount calculation rule, where the amount is 50.

This deduction element subtracts from the SGP NET accumulator and adds to the INSURANCE_FYTDA accumulator.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

Calculating CPF Funds and Levies Deductions

The CPF Board acts as an agent collecting contributions to a number of community funds and levies. Global Payroll deductions and the required supporting elements are provided for each of them. Deductions are included for the contributions by employees to the following community funds:

- Foreign Worker Levy (FWL).
- Mosque Building Mendaki Fund (MBMF).
- Singapore Indian Development Association (SINDA).
- Chinese Development Assistance Council (CDAC).
- Share Programme Donations (SHARE).
- Eurasian Community Fund (ECF).
- Skills Development Levy (SDL).

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating the Foreign Worker Levy

The FWL deduction is a levy paid by the employer for all foreign workers. It uses a calculation rule of Amount, where the amount is derived from formula CPF FM FWL CALC. The generation control CPF GC FWL uses formula CPF FM FWL GC to determine if the employee is either a foreign worker, or was a foreign worker and became a permanent resident during the current month. It is set to *Include* the employee if the formula is true.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating the Mosque Building Mendaki Fund

The Mosque Building Mendaki Fund (MBMF) deduction must be paid by all Muslim employees who are Singaporeans or permanent residents each month. The deduction uses a calculation rule of Amount, where the amount is derived from formula CPF FM MBMF CALC. The MBMF deduction is determined by the employees wages for the month. Generation control CPF GC MBMF, using formula CPF FM MBMF CALC calculates MBMF using bracket CPF BR MBMF. Since this is a monthly contribution, the formula looks up the bracket and subtracts any MTD amount.

The MBMF calculates the payments of the Mosque Building Fund (MBF) and the Yayasan Mendaki Fund (YMF) separately.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating the Singapore Indian Development Association

The Singapore Indian Development Association (SINDA) deduction must be paid by all Indian employees (except foreign workers) each month. The deduction uses a calculation rule of Amount, where the amount is derived from formula CPF FM SINDA CALC. The SINDA deduction is determined by the employees wages for the month. Generation control CPF GC SINDA, using formula CPF FM SINDA CALC calculates SINDA using bracket CPF BR SINDA. Because this is a monthly contribution, the formula looks up the bracket and subtracts any MTD amount.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating the Chinese Development Assistance Council

The Chinese Development Assistance Council (CDAC) deductions are made by all working Chinese Singaporeans and permanent residents. The deduction uses a calculation rule of Amount, where the amount is derived from formula CPF FM CDAC CALC. The CDAC deduction is determined by the employees wages for the month. The generation control CPF GC CDAC, using formula CPF FM CDAC CALC calculates CDAC using bracket CPF BR CDAC. Since this is a monthly contribution, the formula looks up the bracket and subtracts any MTD amount.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating the Share Programme Donations

The Share Programme Donations (CPF) Board collects SHARE Programme donations on behalf of the Community Chest, National Council of Social Service. The SHARE deduction uses a calculation rule of Amount. SHARE contributions are voluntary and deducted from the employees' wages. The amount of any contribution is entirely at the employee's discretion and is entered at the payee level. The deduction subtracts from the SGP NET net pay accumulator.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating Eurasian Community Fund

The Eurasian Community Fund (ECF) deduction is used for all working Eurasian Singapore citizens and permanent residents so that they may contribute to the Eurasian Community Fund. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ECF CALC. Contributions vary based on the monthly income of the employee.

ECF contributions are mandatory for all Eurasian employees (Singapore Citizens and Permanent Residents). The employees ethnic category and citizenship status are returned from the personal data array CPF AR PERS DATA. The generation control CPF GC ECF uses them to determine whether ECF is applicable. If the employee's ethnic category is *Eurasian*, and their citizenship status is Citizen or Permanent Resident, the deduction is made.

Formula CPF FM ECF CALC uses bracket CPF BR ECF. Since this is a monthly contribution, the formula looks up the bracket and subtracts any MTD amount.

Related Links

["Understanding Earning and Deduction Elements" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating the Skills Development Levy

The Skills Development Levy (SDL) deduction is a levy on the employer charged for all employees who earn less than 2000 SGD (effective 1st September 2005) in a month. The rate of contribution is 1% of the employees earnings, or at least 2 SGD. The deduction uses a calculation rule of Amount, where the amount is derived from formula CPF FM SDL CALC. The limit (2000), rate (1%) and minimum amount (2) are stored in PeopleSoft maintained variables.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

"Understanding Regulatory Regions" (PeopleSoft HCM 9.2: Application Fundamentals)

Calculating Normal CPF Deductions

CPF contributions must be paid for all employees who are Singapore Citizens or Permanent Residents (PR). Contributions are made by employees and by employers. For reporting purposes, it is necessary to record the CPF paid on ordinary wages and additional wages separately. There are therefore four normal CPF deductions:

- CPF ORD EE — Employee Ordinary CPF.
- CPF ADD EE — Employee Additional CPF.
- CPF ORD ER — Employer Ordinary CPF.
- CPF ADD ER — Employer Additional CPF.

These deductions will apply to most of the workforce, so the deduction assignments are by eligibility group. A generation control CPF GC NORMAL which uses formula CPF FM NORMAL GC is attached to all of the deductions to include Singapore Citizens and Permanent Residents and to determine whether the payee is eligible for CPF contribution. (Only Singaporean citizens and permanent resident are eligible). For the rare exceptions, payee level overrides are allowed.)

Since the calculation of the four parts of the CPF contributions are related, a single pre-processing formula CPF FM CALCULATION, also attached to all the deductions, calculates the amounts. The formula is only required once, but is attached to all CPF deductions in case there are overrides.

Calculating Employee Ordinary CPF

The CPF ORD EE deduction is used for employee ordinary CPF contributions. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ORD PAYEE.

Calculating Employee Additional CPF

The CPF ADD EE deduction is used for the employee's (payee's) share of contributions made for Additional Wages. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ADD PAYEE.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating Employer Ordinary CPF

The CPF ORD ER deduction is used for the employer's share of contributions made for ordinary wages. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ORD ER.

Calculating Employer Additional CPF

The CPF ADD ER deduction is used for the employer's share of contributions made for Additional Wages. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ADD ER.

Calculating Voluntary CPF Deductions

Voluntary CPF deductions are set up without pre processing formula. They use an amount element for EE and ER deductions using formulas for each calculation. CPF FM VOL PAYEE and CPF FM VOL ER formula, there is a post processing formula for each calculation CPF FM VOL EMPY and EE CPF FM VOL EMPYER. However, as eligibility will be by individual assignments, they have no generation control.

There are two voluntary CPF deductions:

- CPF VOL ER — Employer Voluntary CPF.
- CPF VOL EE — Employee Voluntary CPF.

Calculating Employer Voluntary CPF

The CPF VOL ER deduction is used for Voluntary CPF contributions made by the employer. The deduction uses an Amount calculation rule, where the amount is calculated through a formula CPF FM VOL ER.

Calculating Employee Voluntary CPF

The CPF VOL EE deduction is used for Voluntary CPF contributions made by the employee. The deduction uses an Amount calculation rule, where the amount is calculated through a formula CPF FM VOL PAYEE.

The maximum amount of Voluntary CPF for a person is the difference between the CPF Annual Limit and the amount of mandatory contributions made in the calendar year.

When the sum of YTD's of CPF ORD EE + CPF ORD ER + CPF ADD EE + CPF ADD ER + CPF VOL EE + CPF VOL ER exceeds the CPF annual limit for the year, a warning message states that the

CPF has reached the maximum limit and any additional contribution beyond will be considered as over contribution.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating Additional CPF Deductions

With the final pay for each year, the limit on additional CPF needs to be recalculated based on actual wages for the year. If the limit is higher than that of the previous year, extra CPF contributions may need to be made. If the limit is lower, some contributions may need to be reclaimed from the CPF Board. This reconciliation needs to be carried out in December for all employees who received additional wages during the year. It also needs to be done in the final pay for employees who are terminating.

Two deductions are used for the adjustment— One for the employer's share and one for the employee's (payee's) share.

- CPF ADD ER — Employer Additional CPF.
- CPF ADD EE — Employee Additional CPF.

The generation control CPF GC NORMAL, using the formula CPF FM NORM GC, determines whether the payee is eligible for CPF adjustment. The pre-processing formula CPF FM CALCULATION calculates the normal CPF to be contributed by the employer as well as the payee (employee).

Calculating Employer Additional CPF

The deduction CPF ADD ER is used for the employer's share of contributions made for additional wages. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ADD ER.

Calculating Employee Additional CPF

The deduction CPF ADD EE is used for the employee's (payee's) share of contributions made for additional wages. The deduction uses an Amount calculation rule, where the amount is derived from formula CPF FM ADD PAYEE.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

[Calculating CPF Contributions](#)

Calculating Festive Advance Payback Deductions

Global Payroll enables you to pay festive advances through the Global Payroll system. However, as the payments are advances, they must then be recovered through deductions in the payroll system in subsequent pay periods. Separate customary deductions corresponding to each of the festive advance types and their supporting elements enable you to deduct festive advance amounts in subsequent pays. This enables you to recover the entire outstanding festive advance payments when an employee terminates.

You specify the deduction elements to be used for the recovery of the festive advances on the Festive Advance Pay Program page in HR. To ensure you select appropriate deductions on this page, the system enables you to select only deductions with a category of *FA* (Festive Advance). All the elements created use this category. Separate deductions are provided for recovering advances for each of the festive advance types and they are all set up identically.

The deduction elements all use a calculation rule of $\text{Base} \times \text{Percent}$ where the Base is derived from accumulator FAD AC ADV AMT and the percent is 100.

The following festive advance deductions enable you to recover festive advance payments (subtract from the FAD AC ADV AMT accumulator):

- CNY PBK — Chinese New Year Payback.
- DEEPAVALI PB — Deepavali Advance Payback.
- XMAS PBK — Christmas Advance Payback.
- HARI RAYA PB — Hari Raya Advance Payback.

See PeopleSoft Human Resources Administer Festive Advance product documentation for more information.

Related Links

"Understanding Earning and Deduction Elements" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Delivered Deduction Elements](#)

[Understanding Festive Advance Payroll Integration](#)

Managing Singapore Inland Revenue Authority Reporting

Understanding IRAS Reporting

IRAS reporting enables you to capture, generate, and maintain both employee and company identification and biographical data that support the reporting requirements of IRAS. The system meets the IRAS requirement to produce the IR8A, IR8S, Appendix 8A and 8B, IR21, and Appendix 1 forms, which are required for reporting annual payments, benefits, gains or profits from share options, and foreign employees who are terminating their employment.

For IR8A/IR8S and Appendix 8A reporting, the system extracts most of the data from payroll (for Appendix 8B reporting, you enter the details manually). System pages then enable you to review, maintain and enter additional data, and print the forms for distribution to employees in the required format. You can also produce files in the format that IRAS requires, for electronic reporting of employees' payments and benefits, and processes enable you to create the electronic files in the format that the CPF/IRAS Line system requires.

Corporations in Singapore have the option to choose an Auto Inclusion Scheme for reporting employment income to IRAS, a scheme where employers transmit details of employees' employment income to IRAS electronically. Salary, bonus, tax-deductible donations, and CPF contribution information is automatically included in the employees' income tax assessment. The employee does not need to declare or claim the income when filing their income tax returns.

For IR21 and Appendix 1 forms, a process enables you to extract the data from the IR8A/IR8S forms. You can then enter additional data and print the forms in the required IRAS format.

This topic discusses:

- Tax reference tracking.
- IR8A/IR8S and Appendix 8A and 8B processing management.

Tax Reference Tracking

IRAS reporting is controlled by the *company (tax) reference number*. Each pay group is assigned a company tax reference code, which is independent of the company or pay entity. This provides more flexibility in the way that you set up pay entities. Company tax details, such as name and contacts, are stored against the tax reference number.

The array IRS AR TAX REF is included in the initialization section of the Singapore payroll process list to load the value of the company tax reference (GPSG_CPY_TAX_REF) from the pay group extension record into variable IRS VR TAX REF.

The tax reference number and balance group number are included as user keys on all year-to-date accumulators that are used in IRAS reporting. The balance group number enables you to maintain separate balances for separate periods of employment for employees with multiple jobs, or for those that transfer from one company to another. The year-to-date accumulators that PeopleSoft provides with all delivered earnings and deduction elements have the variables IRS VR TAX REF and IRS VR BAL GRP included as user keys 1 and 2. You should also do this for any new elements that you create.

IR8A/IR8S and Appendix 8A and 8B Processing Management

To populate all of the available details that are required for the IR8A/IR8S and Appendix 8A and 8B forms, you must follow the correct processing sequence:

1. Run the Create IR8A/IR8S Tax Forms process using the Create IR8A/IR8S Form page to create the IR8A and IR8S data from the available payroll data.

This process calculates and generates amounts for the different entities of the IR8A and IR8S forms and stores them in the IR8A/IR8S form tables.

2. Update additional data by using the IR8A/IR8S Forms component.

You can review, maintain and add information that is not retrieved from the payroll system.

3. Create Appendix 8A pages by using the Appendix 8A Forms SGP page.

You must provide the Appendix 8A with the IR8A form when an employee receives benefits in kind. Manually add details by using the Appendix 8A Details page before entering any benefit in kind details. Although you fill in most of the data on the form manually, some of the benefits can be extracted from the payroll system. To create an Appendix 8A form, you must first create the Appendix 8A record by using the Appendix 8A pages.

Alternatively, you can create the Appendix 8A record by selecting the Create records check box in the Calculate Appendix 8A run control page (refer to next step).

4. Run the Calculate Appendix 8A program.

This calculation program captures and stores specific Appendix 8A data - (representing sections 4a to 4k on the Appendix 8A form) and uses the information that you set up in the IRAS Tax Forms SGP page. This process updates those amounts that it can, by using the payroll balances. You can create Appendix 8A records by selecting the Create records check box. You can then print the data or generate an electronic file.

5. Create Appendix 8B data by using the Appendix 8B Forms SGP page.

You must provide the Appendix 8B form with the IR8A form when the employee has derived gains or profits either directly or indirectly from the exercise, assignment, or release of any share option right or benefit where such right or benefit was obtained by him by reason of any office or employment. You enter all fields here manually—these are not system-populated fields.

6. Print the Appendix 8A forms by using the Print Appendix 8A Forms SGP page.

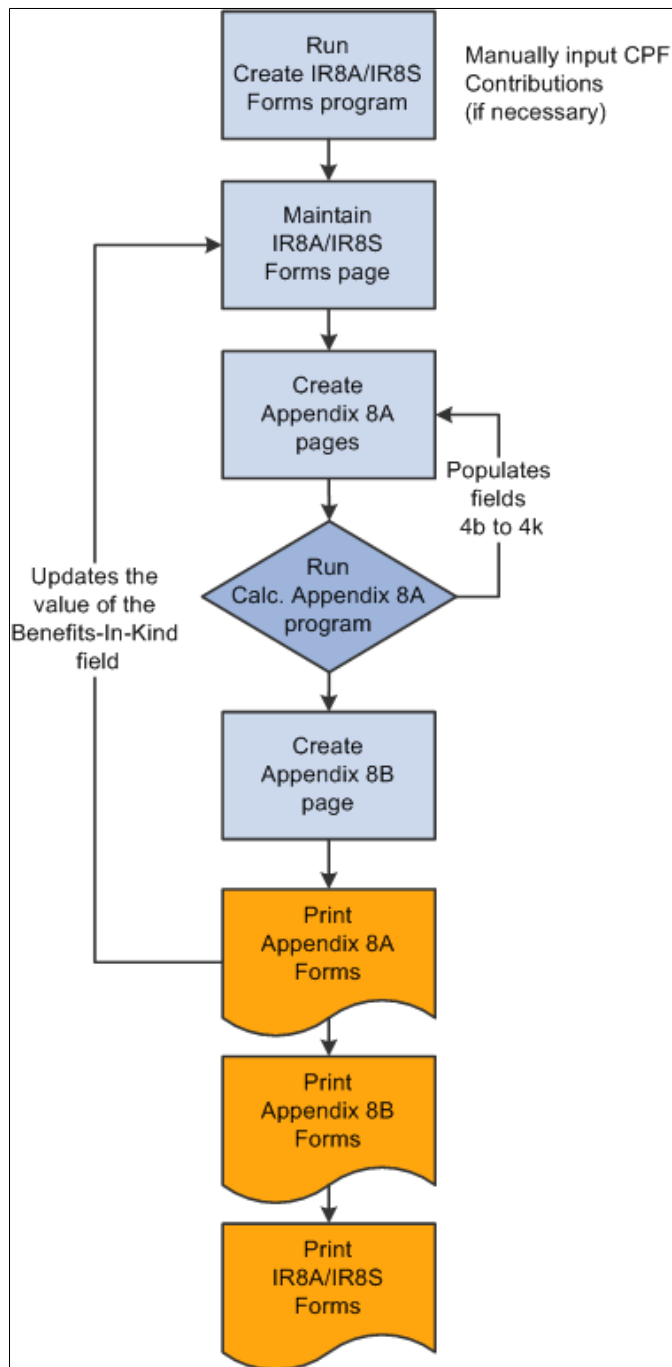
Printing the Appendix 8A forms populates the value of benefits in kind field on the IR8A/IR8S Forms - IR8A Income page. A field on the IR8A summarizes the value of benefits in kind that an employee receives. The field becomes populated only when you run the Print Appendix 8A process. The value

of benefits in kind is calculated by using the rates that are maintained by using the IRAS Benefit Rates SGP page.

7. Print the Appendix 8B forms by using the Print Appendix 8B Forms SGP page.
8. Print the IR8A/IR8S forms. This print program produces the employee's tax year end certificates.

Image: IR8A/IR8S and Appendix 8A and 8B forms management procedure

The following diagram illustrates the IR8A/IR8S and Appendix 8A and 8B forms management procedure:



Note: To flag employees that require an IR8S form, enter variable IRS VR IR8S REQD on the standard Payee Supporting Element Override page. Overrides are allowed at payee level only. The variable isn't actually used in Global Payroll processing, but it is checked by the reporting process.

IR21 and Appendix 1 Processing Management

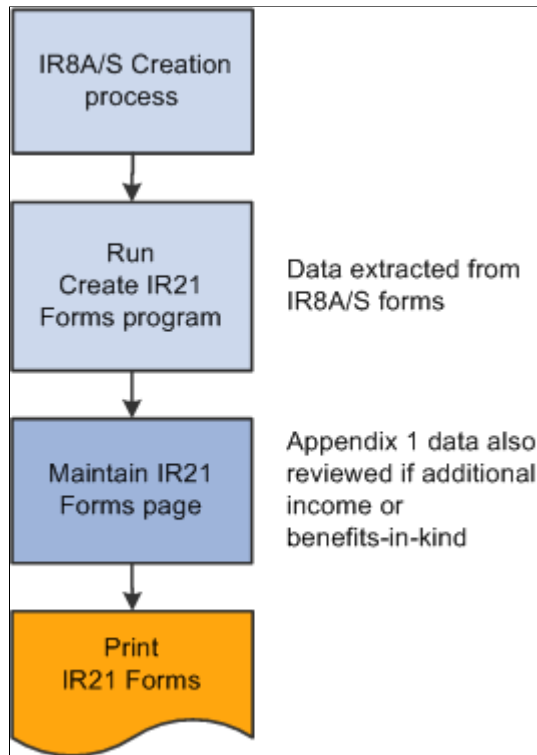
The IR21 form must be completed for all employees who are noncitizens when they terminate their employment with the company. The data that is reported is similar to that which is provided on the IR8A and Appendix 8A forms, and includes amounts for the current and previous year. As with the other IRAS forms, not all of the data can be extracted from the payroll system. Therefore, you should create as much of the data as possible first. You can then enter the other required information by using online pages and print the IR21 report.

The IR21 is a compilation of two years of some IR8A and Appendix 8A data that is compiled into four pages of a single notification report. (IR8A and Appendix 8A are statutory reports that employees complete each tax year). You create IR21 report details by using the Create IR21 Details Page and review and maintain the details online by using the IR21 Details component. After you create an IR21, you can enter prior years of data for all the necessary variables. You can create and maintain IR21 details for a specific employee or pay group.

Two other forms may need to accompany an IR21 under certain circumstances. The first is Appendix 1, which documents received benefit in kind. The system generates this Appendix with the IR21 form, and there is a field on the IR21 that summarizes the value of benefits in kind received by an employee. This field populates when you run the print program for IR21. You can review and maintain Appendix 1 details by using the IR21 Appendix 1 component. The second is IR8S, which documents CPF contributions that the employer and employee make. The system doesn't generate IR8S forms to accompany the IR21, although IR8S forms to accompany IR8A forms are supported as noted previously. You should ensure that an IR8S form is manually completed if it is required to accompany the IR21 form.

Image: IR21 and Appendix 1 forms management procedure

The following diagram illustrates the IR21 and Appendix 1 forms management procedure:



Setting Up IRAS Reporting

Use the IRAS Employer SG (GPSG_IRAS_CPY), IRAS Tax Forms SGP (GPSG_IRAS_CATEGORY), and IRAS Benefit Rates SGP (GPSG_APP_RATE) components to set up IRAS reporting.

This topic discusses how to set up IRAS reporting.

Pages Used to Set Up IRAS Reporting

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
<u>IRAS Employer SGP Page</u>	GPSG_IRAS_CPY	Enter the IRAS company (employer) tax details and CPF employer reference number.
<u>IRAS Tax Forms SGP Page</u>	GPSG_IRAS_CATEGORY	Define the elements that are to appear in each category on the IRAS tax forms.
<u>IRAS Benefit Rates SGP Page</u>	GPSG_APP_RATE	Enter the rates that are to be applied in calculating the value of benefits in kind for the Appendix 8A and IR21 forms.

IRAS Employer SGP Page

Use the IRAS Employer SGP page (GPSG_IRAS_CPY) to enter the IRAS company (employer) tax details and CPF employer reference number.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Taxes > IRAS Employer SGP > IRAS Employer SGP

Image: IRAS Employer SGP page

This example illustrates the fields and controls on the IRAS Employer SGP page.

IRAS Employer SGP

Tax Reference Number 198010201M

IRAS Details Find | View All First 1 of 1 Last

Effective Date 01/01/2000 Status Active

*ROB/ROC Type ROC

ROB/ROC Number 1980-10201-M

*Operational Headquarter Status N/A

*Company Type Private Sector

Registered Name SINGAPORE BUSINESS INSTITUTE

Date of Incorporation

*Description Singapore Business Institute

*Address 6 Temasek Boulevard
#13-01/05 Suntec Tower Four
Post Code 038986

*Telephone 134-5763

Registered Fax

*Contact KA0001 Jane Taylor

Company Signatory

CPF Details Personalize | Find | First 1-2 of 2 Last

	*CPF Employer Ref Nbr	CPF Employer Description	
1	1234567	SGP Monthly Pay Group	+ -
2	7654321	SGP Semi-Monthly Pay Group	+ -

IRAS Details

ROB/ROC Type (registry of business/ The Registry of Business number (ROB) designates a limited company, and the Registry of Companies number (ROC) identifies a partnership. These are unique company identifiers, similar to Australia's company number (ACN). A company will have either an ROB or a ROC, not both.

Select from the following:

- *ROB*: ROB number.
- *ROC*: ROC number.
- *Other*: Other.
- *NA*: Not applicable (default value).

ROB/ROC Number (registry of business/registry of companies number)

You must enter the ROB or ROC number when the ROB or ROC type is ROB or ROC.

Operational Headquarter Status

On the Appendix 8A Forms component, you can enter the company tax reference number, total cost of home leave passages and incidental amounts only if you identify on the IRAS Employer SGP page that the operation is considered to be an overseas headquarters. The number of passages for the employee, spouse, and children fields on the Appendix 8A Forms - Others page are available if you select *Yes* here as the operational headquarter status.

Select *No* when the company provides the home leave passages, but the operation is not considered to be an overseas headquarters.

If you select *NA* (not applicable) in this field, the related fields are unavailable for input. You must enter cost of home leave and at least one of the number of passages fields (self, spouse, or children) when the status is *NA*.

Telephone and Contact

For computer-printed IR8A and Appendix 8A forms, a signature is not necessary. However, the name of an authorized contact person and a telephone number must be included. This must be the company secretary or director, precedent partner, sole proprietor, manager, honorary secretary or treasurer, representative of a nonresident company, or any person who is authorized by the employer.

CPF Details

CPF Employer Ref Nbr (central provident fund employer reference number)

Each Singapore company is given one or more CPF reference numbers. The CPF number is assigned by using a variable (CPF VR EMPLR REF) that you can set at pay group level by using the CPF Details group box on the Pay Groups SGP (Set Up HCM > Product Related > Global Payroll > Framework > Organizational > Pay Groups SGP).

The CPF reference number is used as user key 1 on the CPF accumulators. Since it is necessary to include CPF information on the IRAS reports, you need to be able to associate the company tax reference number with its CPF numbers. So, each company tax reference also has a list of CPF numbers that you must maintain.

Related Links

[Calculating CPF Contributions](#)

IRAS Tax Forms SGP Page

Use the IRAS Tax Forms SGP page (GPSG_IRAS_CATEGORY) to define the elements that are to appear in each category on the IRAS tax forms.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Taxes > IRAS Tax Forms SGP > IRAS Tax Forms SGP

Image: IRAS Tax Forms SGP page

This example illustrates the fields and controls on the IRAS Tax Forms SGP page.

IRAS Tax Forms SGP

Tax Form Category IR8A Other Allowances

Details Find | View All First 1 of 1 Last

*Effective Date 01/01/2002

Accumulators to include Personalize Find | View All First 1-3 of 3 Last

	*Accumulator Name	Description	Subtract		
1	SHIFT NIGHT_CYTDA	Night Shift Allowance	☐	+	-
2	MEAL_CYTDA	Meal Allowance	☐	+	-
3	ONCALL_CYTDA	Oncall Allowance	☐	+	-

For IRAS reporting, all accumulators are categorized. You can define and allocate these categories on this page. The system uses the categorized set of accumulators to calculate specific values for the same category on the IR8A and Appendix 8A forms. For example, on the Appendix 8A Forms component, the amounts in the fields, representing 4b to 4k on the tax form, appear as values that are associated with the categories and their elements that you set up for the Appendix 8A Form. If you create a category of car benefit and select specific accumulators, the values that are associated with these elements are used by the system to calculate and populate values in the Car Benefit field on the Appendix 8A Forms - Others page.

Note: Before creating Appendix 8A and IR8A forms, ensure that you set up correctly the tax form categories that appear on the forms. This ensures that all of the calculations for the categories on the forms are accurate.

Accumulators to include

Accumulator Name

Select the elements (YTD Accumulators) for the year-end balances that need to be reported. You can use accumulators that are related to individual earnings and deductions, or to a collection of earnings or deductions.

If you make any manual changes to the tax form categories or to the values in the IR8A or Appendix 8A pages, recalculate the data before creating the IR8A forms. This ensures that the data on your forms is current and incorporates your changes.

To display and recalculate the tax form data or values in the IR8A pages, use the Create IR8A/IR8S Form page. To display and recalculate the tax form data or values in the Appendix 8A tables, use the Calc.Appendix 8A page.

Subtract

If you select the Subtract check box, the value of the accumulator is subtracted from the total amount instead of being added. For example, subtract deductions because they're stored as positive amounts.

Related Links

[Creating Appendix 8A Data](#)

[Reviewing and Maintaining Appendix 8A Forms](#)

[Creating IR8A or IR8S Data](#)

[Reviewing and Maintaining IR8A and IR8S Forms](#)

"Defining Accumulators" (PeopleSoft HCM 9.2: Global Payroll)

IRAS Benefit Rates SGP Page

Use the IRAS Benefit Rates SGP page (GPSG_APP_RATE) to enter the rates that are to be applied in calculating the value of benefits in kind for the Appendix 8A and IR21 forms.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Taxes > IRAS Benefit Rates SGP > IRAS Benefit Rates SGP

Image: IRAS Benefit Rates SGP page

This example illustrates the fields and controls on the IRAS Benefit Rates SGP page.

Benefit Rate

Enter the monthly rates for each of the benefits items that appear in the Appendix 1 and 8A reports. The system uses these effective-dated rates to calculate the taxable value of the employee's benefits in kind items when generating Appendix 1 and 8A details.

These rates reflect the rates that are detailed in section B and C of the IR21 Appendix 1 form as well as in Section 2 and 3 of the Appendix 8A form. Many of the benefits that are included on the Appendix 1 and Appendix 8A form have specific rates that IRAS defines to be used in the calculation of their value.

Related Links

[Creating Appendix 8A Data](#)

[Reviewing and Maintaining Appendix 8A Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

Creating IR8A or IR8S Data

This topic provides an overview of the IR8A/IR8S Creation process and discusses how to create IR8A/S Data.

Page Used to Create IR8A or IR8S Data

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Create IR8A/IR8S Forms SGP Page	GPSG_RC_IR8A_CR	Enter run control options for the IR8A Creation process.

Understanding the IR8A/IR8S Creation Process

The IR8A/IR8S creation process calculates and generates amounts for the different entities of the IR8A/IR8S and stores them in the IR8A/IR8S Form tables. After you run this process, you can use the IR8A/IR8S (GPSG_IR8S_FORM) component to review, maintain and add information. You can view IR8A/IR8S data and, where the data is not available from the payroll system, manually update it.

The IR8A/IR8S Creation Process

The application engine process GPSG_IR8A_CR creates or updates the IR8A and IR8S data records as follows:

1. The system creates a list (in a temporary table) of employees to be processed in this run.

The employees are selected from those that have an active job record during the specified tax year for a pay group that has the specified tax reference number. This applies regardless of the other run control parameters that you enter.

2. If you specify a pay group on the run control, only job records in that pay group are included.

If you specify a list of employees on the run control, only those employees are included. If you do not select the Recreate check box, only employees that do not already have an IR8A record for the specified tax year and tax reference number are included. If you select the Recreate check box, only employees that do not already have an IR8A record with a status of issued for the specified tax year

and tax reference number are included. If it is part of the IR21 process, only terminated employees are included.

3. For each of the employees that do not already have an IR8A record for the tax year and tax reference number, a record is created, containing personal data fields (such as name, birth date and address).

Other fields all appear by default.

4. When recreating data, all amount fields on the existing IR8A data are reset to zeros.
5. Each of the fields on the IR8A form records for the employees are then updated.

The system determines which of the employees requires IR8S records. IR8S is required for:

- Employees with voluntary CPF contributions.
- Employees with a value set for the variable IRS VR IR8S REQD on the Payee Supporting Elements record (GP_PAYEE_SOVR).

6. For each one that needs an IR8S form:
 - a. A row is created on the GPSG_IR8S_MONTH table for each month of the year (1 to 12). This table stores the CPF details for each month for employees requiring an IR8S form.
 - b. For each month, the CPF contribution amounts are retrieved from the GPSG_CPF_RPTG table.
 - c. This table includes GPSG_CPF_EMPLR_REF (employer's CPF reference number) as a key.
 To determine which numbers to include, the system selects all the CPF numbers (from the GPSG_IRAS_CPY_CPF table) that are for the current tax reference number.
 - d. Another IR8S record is created with the month set to 99, containing the total amounts for all of the months.
7. The GPSG_IR8A_FORM table stores a list of employees to be processed in the IR8A creation process.

Create IR8A/IR8S Forms SGP Page

Use the Create IR8A/IR8S Forms SGP page (GPSG_RC_IR8A_CR) to enter run control options for the IR8A Creation process.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > Create IR8A/IR8S Forms SGP > Create IR8A/IR8S Forms SGP

Image: Create IR8A/IR8S Forms SGP page

This example illustrates the fields and controls on the Create IR8A/IR8S Forms SGP page.

Tax Year

While creating an amendment record, note that the amendment can be made only for two previous tax years. If the year you enter is more than two previous tax years, system shows an error message.

Recreate Forms

Select this check box if you want to recreate the date (previously created) for any forms. The system checks the status before attempting to recreate. If the status is awaiting issue (to the employee), the system saves any manual entries contributing to the existing form and creates another form. If the status is issued, the system ignores the recreate instruction. The manually entered fields are not affected by recreating, and the records with a status of issued are not updated by a recreate run. When recreating data, all amount fields on the existing IR8A data are reset to zeros.

Form Type

Select from the following:

- Amendment
- IR8A/IR8S

Note: If you are creating an amendment record, select the form type as 'Amendment'.

Default Dates

Date Bonus Declared

Enter the date on which the non-contractual payment is declared payable. Non-contractual bonuses are due and payable at the discretion of the employer and are regarded as the employee's income on the date that the employer decides that the bonuses

are payable. For example, you should declare in 2006 to pay a non-contractual bonus in 2007, for the year ending December 31, 2006.

Note: If the bonus or directors fees dates are not entered on the run control, the payment date is used. However, this is not the case for commissions. If commission dates aren't entered, they are left blank.

Director's Fees Approval Date

Enter the date that the payment of director's fees is approved. Director's fees are regarded as paid to the director on the date on which the fees are voted for and approved at a company's annual general meeting of that calendar year. (Director's fees do not require a CPF contribution).

Commission From Date and Commission To Date

Enter the period on which the commission is paid in the tax year.

Related Links

[Creating Appendix 8A Data](#)

[Reviewing and Maintaining Appendix 8A Forms](#)

[Reviewing and Maintaining IR8A and IR8S Forms](#)

Reviewing and Maintaining IR8A and IR8S Forms

This topic discusses how to review and maintain IR8A and IR8S forms.

Note: The system sets the issue status on each of the pages in the component to awaiting (issue to the employee) when it first creates the record. When you print the IR8A, the system changes the status to issued (to the employee). The status should be awaiting whenever you want to print or reprint an Appendix 8A, IR8A/IR8S or IR21 form. If you already issued one of the forms, you need to change the status back to awaiting to reprint it, or you can select the Reprint Forms check box to reprint those that you already issued.

Online maintenance of all user-maintainable fields in this component is only possible for the awaiting status. You cannot maintain a form that you already issued to an employee. However, since you can change the status field from issued to awaiting, you can decide to enable changes to an issued form and then reissue it.

Pages Used To Review and Maintain IR8A/IR8S Forms

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
IR8A Personal Dta Page	GPSG_IR8A_DTLS	Review an employee's personal details and change the issue status after running the IR8A/IR8S Form creation process.

Page Name	Definition Name	Usage
IR8A Income Page	GPSG_IR8A_INCOME	Review an employee's income details after running the IR8A/IR8S Form creation process.
IR8A Gratuity/Comp Details Page	GPSG_IR8A_GRATDESC	Enter an employee's gratuity and compensation details when gratuity or compensation is declared, including the circumstances leading to the payment, and the basis of arriving at the figure and whether it is contractual.
Payment for loss at Office Page	GPSG_PAYMT_DTL_SEC	Enter any payment for loss at office details when there is any payment for loss at office declared including the circumstances leading to the payment, and the basis of arriving at the figure.
Other's Information Page	GPSG_OTH_DTL_SEC	View the reason and basis details for other payments made to an employee.
IR8A Share Option details Page	GPSG_IR8A_SHR_DESC	Enter an employee's share option details when gain or profit from share options is declared, including the date of the exercise, assignment or release of the option, number of shares or stocks, name of company, open market value of the shares or stocks at the time of the exercise, assignment or release of the option and the amount that is paid by the employee that is concerned for such shares or stocks under the share option.
IR8A Deductions Page	GPSG_IR8A_DEDNS	Review an employee's fund deduction details after running the IR8A/IR8S Form creation process.
IR8S Details Page	GPSG_IR8S_DTLS	Use this page for employees who qualify for IR8S forms. Review and maintain the employee's and employer's monthly contribution details after running the IR8A/IR8S Form creation process. All fields on this page can be maintained.

Related Links

[Creating IR8A or IR8S Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

IR8A Personal Dta Page

Use the IR8A Personal Dta (IR8A personal data) page (GPSG_IR8A_DTLS) to review an employee's personal details and change the issue status after running the IR8A/IR8S Form creation process.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > IR8A/IR8S Forms SGP > IR8A Personal Dta

Image: IR8A Personal Dta page

This example illustrates the fields and controls on the IR8A Personal Dta page.

IR8A Personal Dta	IR8A Income	IR8A Deductions	IR8S Details
Subhas Menon Person ID KS0007			
Tax Year 2004		*Issue Status Issued	Date Issued 09/21/2004 Date Created 09/21/2004 Bal Grp Nbr 000
Employer's Tax Ref Nbr 198010201M Singapore Business Institute			
Employee's Personal Details			
Perm Res XXXXXXXXXXXXXXXX Date of Birth 04/08/1965 Sex Male Marital Status Single Designation Secretary Address 23 Surrey Rd #03-02 Singapore 015874			
Employment Commenced/Ceased			
First Start Date 11/06/1980		Termination Date 09/09/2004	
Other Information			
Bank Name Development Bank of Singapore			

All fields on this page are display-only, except the Issue Status field, which you can maintain. The details populate from the employee's personal data and job data records. Two job designations may appear in the Designation field. This caters to the employee with two concurrent jobs. If the employee has more than two concurrent jobs, only the job designations of the two earliest employee record numbers will appear.

IR8A Income Page

Use the IR8A Income page (GPSG_IR8A_INCOME) to review an employee's income details after running the IR8A/IR8S Form creation process.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > IR8A/IR8S Forms SGP > IR8A Income

Image: IR8A Income page

This example illustrates the fields and controls on the IR8A Income page.

IR8A Personal Data		IR8A Income		IR8A Deductions		IR8S Details	
Subhas Menon				Person ID KS0007			
Tax Year 2004	*Issue Status	Issued		Date Issued	09/21/2004		Date Created 09/21/2004
Employer's Tax Ref Nbr		198010201M		Singapore Business Institute			
Income							
Gross Salary, Fees, Leave Pay, Wages and Overtime Pay				2066.15			
Bonus (non-contractual bonus declared on and/or contractual bonus)				0.00			
Director's fees approved at the AGM/EGM on				0.00			
OTHERS							
Gross Commission for period		To	☐ Monthly	Pension		0.00	
			☐ Other than Monthly			0.00	
Allowances							
Transport							
Entertainment							
Others				Total Allowances		0.00	
Gratuity & compensation							
Detailed Information		Payment in Lieu of Notice		0.00			
		Gratuity		0.00			
Payment Information		Ex-gratia		0.00			
Others Information		Payment for Loss of Office		0.00			
		Others		0.00		Total 0.00	
Retirement benefits							
Retirement Fund Name							
Amount accrued up to 31/12/92		0.00		Amount accrued from 1993		0.00	
Contrib to O'seas Pension Fund							
Overseas Pension Fund Name				Contributions		0.00	
Gains and Profits from share options on or after 2003				Voluntary Employer CPF Contrib		0.00	
Gains and Profits from Share Options before 2003				Detailed Information		0.00	
				Value of Benefits in Kind		10271.77	
☐ Section 45 Applicable				Total Income		12337.92	
Approval Obtained from IRAS				Date of Approval			
Income Tax Details							
Income Tax Borne by Employer No							
Exempt Income/Income sub to Tax Remission				Income for which tax is borne by Employer		0.00	
Exempt/Remission Indicator Not Applicable				Amount of tax liability for which tax borne by Employee		0.00	

Income**Gross Salary, Fees, Leave Pay, Wages and Overtime Pay**

Displays all earnings elements identified as gross salary, fees, wages, overtime pay, and leave pay.

It includes values from accumulators for categories IR8A gross salary and wages and IR8A leave pay.

Bonus (non-contractual bonus declared on and/or contractual bonus)

The system tracks two kinds of bonuses: contractual and non-contractual. If the employee has one contractual bonus only and no non-contractual bonuses, the system populates the contractual bonus field. If the employee has one non-contractual bonus only and no contractual bonuses, the system populates the non-contractual bonus field. It includes values from accumulators for categories IR8A contractual bonus and IR8A non-contractual bonus.

Enter the date on which the non-contractual bonus is declared payable. Contractual bonuses are due and payable under the terms of a contract of service and are regarded as the employee's income in the year that the contract specifies. This is usually the year in which the employee's services are rendered. For example, you should declare a contractual bonus paid in 2007 for the services rendered in 2006, for the year ending December 31, 2006.

Non-Contractual bonuses are due and payable at the discretion of the employer and are regarded as the employee's income on the date that the employer decides the bonuses are payable.

Director's fees approved at the AGM/EGM on

Enter the date on which the payment of director's fees is approved.

Director's fees are regarded as paid to the director on the date on which the fees are voted for and approved at a company's annual general meeting of that calendar year. Director's fees do not require a CPF contribution. It includes values from accumulators for category IR8A director's fees.

Others

Gross Commission for period and To

The commission year-to-date field includes the values from accumulators for category IR8A commission. Enter the commission from and to dates for the period.

Select the Monthly check box if the employee receives the commission on a monthly basis. If the employee receives the commission in one lump sum, select the One Time Payment check box.

Pension

Enter the total amount of pension that the employee accrued. It includes values from accumulators for category IR8A Pension Benefits.

Income Tax Borne by Employer

Tax paid by the employer on behalf of the employee is a benefit attached to an employment. It could either be in the form of allowance or payment.

Total Income

The amount that appears is the total of the individual earnings year-to-date values on this page. It is updated if you change the value of any contributing field.

Allowances

The fields in this group box include values from accumulators for categories IR8A Transport Allowance, IR8A Entertainment Allowance and IR8A Other Allowance.

Gratuity & compensation

Payment in Lieu of Notice

This field includes any payments that an employee receives as compensation for not working the required employment (notice) period following resignation or termination. When employees are dismissed, it is not uncommon for employers to pay them lump sums in lieu of notice rather than require them to work out their statutory or contractual notice periods. It includes values from accumulators for category IR8A pay in lieu of notice.

Gratuity and Detailed Information

Displays gratuity or compensation, including retrenchment benefits. It includes all earnings elements that are identified as gratuity or compensation. It includes values from accumulators for category IR8A gratuity/ex-gratia.

Click the Detailed Information link to access the IR8A Gratuity/Comp details page, where you can enter an employee's detailed information on gratuity or ex-gratia compensation payments.

You must declare the full amount of gratuity or compensation that the employee receives. This page enables you to provide a separate breakdown of the details relating to the gratuity or compensation.

Ex-gratia

Displays ex-gratia payments.

Payment for Loss of Office and Payment Information

Enter any payment for loss of office details when there is any payment for loss at office declared, including the circumstances leading to the payment, and the basis of arriving at the figure.

The Basis and Reason fields are editable and can be entered with comments only if the Issue Status field in the page is set to *Awaiting*.

Click the Payment Information link to access the Payment for loss at Office page, where you can view the reason and basis of payment.

Others and Others Information

Enter any lump sum payment details when there is any payments that are not paid by payroll and need to be manually entered.

For example, if the staff has the following: Long Service Award = \$300, No Sick Leave Incentive = \$150 and Compensation for loss of share = \$200, then Others would be \$650. Reason for payment in this case would be: Long Service Award, No Sick leave incentive, Compensation for loss of share. Basis of arriving at the payment would be: As per policy. The Basis and Reason fields are editable and can be entered with comments only if the Issue Status field in the page is set to *Awaiting*.

Click the Others Information link to access the Other's Information page, where you can view the reason and basis of payment.

Retirement benefits

Enter the total amount of retirement benefits accrued by the employee, including gratuities, pension, commutation of pension, lump sum payments from a pension, provident fund in the Amount accrued from 1993 field. It is populated from the accumulators for category IR8A retirement benefits. Enter the full name of the retirement fund and the amount accrued up to December 31, 1992.

Contrib to O'seas Pension Fund (contribution to overseas pension fund)

Overseas Pension Fund Name and Contributions

Enter the full amount of the employer's paid contributions to any pension or provident fund located outside Singapore. Such contributions by the employer are taxable as part of the employee's income. Enter the overseas pension fund name.

Voluntary Employer CPF Contrib

Displays employer contributions for all compulsory CPF on ordinary earnings, or CA (voluntary CPF). It includes the values from the accumulators for category IR8A employer voluntary CPF.

Gains and Profits from share options on or after 2003 and Gains and Profits from Share Options before 2003

Enter the total value of gains and profits that is derived by the employee, either directly or indirectly from the exercise, assignment, or release of any share options right or benefit where such right or benefit is obtained through employment. It includes the values from the accumulators for category IR8A gain on share options.

To enter separate required detailed information relating to gains and profits from share options, use the IR8A Share Option Details page by clicking the Detailed Information link.

Detailed Information

Access the IR8A Share Option details page where you can declare the total value of gains or profits that is derived by the employee, either directly or indirectly from the exercise, assignment, or release of any share option right or benefit through employment. This page enables you to provide a separate breakdown of the details relating to the gains or profit from share options.

Value of Benefits in Kind

Displays the total value of benefits in kind that the employee receives. The field populates only when you run the Print Appendix 8A process. The value populates from the Appendix 8A tables.

Income Tax Details

*Income Tax Borne by Employer

Indicate the income tax that paid by the employer.

Exempt Income/Income sub to tax remission

Indicate income that is exempt or subject to tax.

Income for which tax is borne by Employer

Indicate the income tax that paid by the employer.

Exempt/Remission Indicator Indicate . . .

Amount of tax liability for which tax borne by Employee Indicate . . .

Related Links

[Creating IR8A or IR8S Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

IR8A Deductions Page

Use the IR8A Deductions page (GPSG_IR8A_DEDNS) to review an employee's fund deduction details after running the IR8A/IR8S Form creation process.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > IR8A/IR8S Forms SGP > IR8A Deductions

Image: IR8A Deductions page

This example illustrates the fields and controls on the IR8A Deductions page.

IR8A Personal Dta				IR8A Income				IR8A Deductions				IR8S Details					
Subhas Menon								Person ID: KS0007									
Tax Year: 2004				*Issue Status: Issued				Date Issued: 09/21/2004				Date Created: 09/21/2004					
				Employer's Tax Ref Nbr: 198010201M				Singapore Business Institute				Bal Grp Nbr: 000					
DEDUCTIONS																	
Employee's compulsory contribution to								☒ CPF		☐ Designated Fund		0.00					
Fund Name																	
Employee's voluntary CPF contribution obligatory by contract for NRIC holders posted overseas												0.00					
								☒ Overseas Posting		☐ Other							
Insurance				Adjustment				Insurance				0.00					
Donations for																	
☒ Donated to YMF				☐ Donated to Community Chest				☐ SINDA				5.00					
☐ CDAC				☐ ECF				☐ Other tax exempt donations									
														Contributions Deducted For MBF		0.00	

Deductions

Employee's compulsory contribution to and Fund Name Select the CPF option if the employee has CPF contributions, and the Fund Name field displays *C.P.F.* When the employee has no CPF contribution, the Designated Fund option is available for selection.

The year-to-date employee's compulsory CPF contributions (not labeled) include year-to-date contributions for compulsory CPF on ordinary earnings and compulsory CPF on additional earnings, where in either case the deduction is compulsory employee contribution. It includes the values from the accumulators for the category IR8A employee statutory CPF.

Employee's voluntary CPF contribution obligatory by contract for NRIC holders posted overseas

This total includes year-to-date contributions of all voluntary CPF (employee voluntary contributions) that are obligatory by contract of employment in respect of NRIC holders who are posted overseas. It includes the values from the accumulators for the category IR8A employee voluntary CPF when the employee has a value of *Y* set for the variable *IRS VR OVERSEAS* on the Payee Supporting Elements record (GP_PAYEE_SOVR).

Insurance and Adjustment

The insurance amount appears by default from the IR8A insurance category and its elements that you set up on the IRAS Tax Forms SGP Page for the IR8A/IR8S Form. To manually update the value, enter the additional amount in the Adjustment field. The total insurance amount automatically adds the new amount and is updated.

Donations For Donated to YMF, Donated to Community Chest, SINDA, CDAC, ECF, and Other tax exempt donations

The total donations that are deducted through salaries includes year-to-date deductions for all of the following deduction elements; MBMF, SINDA, SHARE (also known as Community Chest), CDAC and ECF. If the check box is selected for these deductions, this indicates that deductions were taken during the year. It includes the values from the accumulators for the categories IR8A MBMF, IR8A Community Chest donations, IR8A SINDA, IR8A CDAC, IR8A ECF and IR8A other tax exempt donation.

Contributions Deducted for MBF

The total donations that are deducted for MBF.

Related Links

[Creating IR8A or IR8S Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

[Understanding Deductions for Singapore](#)

[Understanding Administering Central Provident Fund Contributions](#)

IR8S Details Page

Use the IR8S Details page (GPSG_IR8S_DTLS) to use this page for employees who qualify for IR8S forms.

Review and maintain the employee's and employer's monthly contribution details after running the IR8A/IR8S Form creation process. All fields on this page can be maintained.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > IR8A/IR8S Forms SGP > IR8S Details

Image: IR8S Details page

This example illustrates the fields and controls on the IR8S Details page.

IR8A Personal DtaIR8A IncomeIR8A DeductionsIR8S Details

Subhas Menon

Person ID KS0007

Tax Year 2004

*Issue Status Issued

Date Issued 09/21/2004

Date Created 09/21/2004

Bal Grp Nbr 000

Employer's Tax Ref Nbr 198010201M

Singapore Business Institute

Foreign ID

Permanent Status Date

Date of Renouncing SGP PR

Details of monthly wages and contributions

PersonalizeFind1 of 1Last

Month	Ordinary Wages	CPF - Employer (Ord)	CPF - Employee (Ord)	Approved Fund (Ord)	Additional Wages	CPF - Employer (Add)	CPF - Employee (Add)	Approved Fund (Add)
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Period of Overseas Posting

to

Calculate Totals

CPF Required while Overseas

CPF Full Contribution for SPR

Capping Applied

Excess/Vol CPF Excl OS Posting

Employer's Contribution	0.00	Employee's Contribution	0.00	Obligatory by Contract of Empl
-------------------------	------	-------------------------	------	--------------------------------

Details of Refund claimed/to be claimed

FindView All1 of 1Last

ADDITIONAL WAGES

Amount	Period From	Period To	Date Paid
0.00			

AMOUNT OF REFUND

Employer			Employee		
Contribution	Interest	Date	Contribution	Interest	Date
0.00	0.00		0.00	0.00	

Remarks

Details of monthly wages and contributions

Month

The month in which both the employer and employee contributions for both ordinary wages and additional wages (when applicable) were made. Enter a new row for each month that is applicable.

Ordinary Wages and Additional Wages

Enter the amount of earnings according to the special accumulator that is defined for the employee's CPF schedule.

Ordinary wages are normal wages including allowances that the employee earns in the month, and payable before the due date for payment of contributions for that month (for example, annual bonus, leave pay, commissions and incentive payments). Additional wages are wage supplements that are not paid wholly and exclusively for the month and includes any payment other than ordinary wages (for example, annual bonus, leave pay).

CPF - Employer (Ord) (ordinary) and CPF -Employee (Ord) (ordinary)

Includes all of the MTD contributions for all compulsory CPF on ordinary earnings or voluntary CPF where the deduction indicates that it is an employer or employee contribution.

Approved Fund (Ord) (ordinary) andApproved Fund (Add)

Includes all of the MTD contributions for all compulsory CPF on ordinary earnings or voluntary CPF where the deduction indicates that it is an employer or employee contribution.

CPF - Employer (Add) and CPF - Employee (Add)

Includes all of the MTD contributions for all compulsory CPF on additional earnings where the deduction indicates that it is an employer or employee contribution.

Period of Overseas Posting and to	These are specific to the IR8S form and indicate the start and end dates of an overseas posting respectively.
Calculate Totals	Click to display the total of all of the amounts for each of the fields in the Details of Monthly Wages group box.
CPF Required while Overseas	Select the check box to indicate if contributions are obligatory during a period of overseas posting according to the employment contract. This is specific to the IR8S form.
Capping Applied	Select the check box to indicate whether capping is applied. <i>Y</i> (yes) indicates that statutory upper limits to CPF contributions on ordinary and additional earnings are applied, <i>N</i> (no) indicates that upper limits are not applied. If no, it is possible that CPF contributions that were made for the employee are too high (make a refund claim). This is specific to the IR8S form.
CPF Full Contribution for SPR (Singapore permanent resident)	Select the check box to indicate whether an employee who has attained the status of Singapore Permanent Resident (SPR) is eligible for CPF full contribution. Singapore Permanent Residents contribute at reduced rates in the first 2 years of obtaining the SPR status. Thereafter, they contribute at the full rates. <i>Y</i> (yes) indicates that the employee is eligible for CPF Full Contribution, <i>N</i> (no) indicates that the employee has not attained.

Excess/Vol CPF Excl OS Posting

Employer's Contribution and Employee's Contribution	You must complete these fields if you and your employee's CPF contribution on ordinary wages or additional wages are more than the compulsory amount that is required under the CPF Act. The excess amount of the CPF contribution must be declared. The field amount appears by default from the category IR8A employer voluntary CPF and IR8A employee voluntary CPF when the employee has no variable <i>IRS VR OVERSEAS</i> set on the Payee Supporting Elements record (GP_PAYEE_SOVR).
Obligatory by Contract of Empl	Select this check box if Voluntary CPF contributions are obligatory according to the employment contract. By default the field is blank.

Details of Refund claimed/to be claimed

You must complete this group box if you or your employee paid excess contribution to CPF and you or your employee claimed or will claim a refund of the excess contributions from the CPF Board. You must enter all details of the refund.

Additional Wages and Amount of Refund

Amount, Period From, Period To, Date Paid, (Employer and Employee) Contribution, and Interest Date

The system calculates additional wages contributions during normal, monthly payroll calculations. However, the correct total annual contribution is dependent on annual earnings, so it must be reconciled at year end. During the calculation of the last pay of the year in December, the system runs a year-end adjustment calculation that recalculates all contributions that are made on additional wages. Any shortfall or excess in contributions is identified.

An adjustment is necessary when the employee's annual ordinary wages in the current calendar year differ from those that are in the previous calendar year. The adjustment is in the form of either a refund that can be claimed by using Section C of IR8S or an additional contribution payment to the board.

Complete the page by entering the details of the additional wages, against which the refund is claimed or to be claimed, and the details of the refund itself.

Note: Adjustments are only required if there are sufficient additional wages to be over the limit. If an additional contribution is required, it is automatically taken from the employee's December pay. If a refund is due, a message is created from the December pay, and the employee can claim the refund here.

Remarks

Enter any additional remarks regarding the information that is required on the IR8A/IR8S form. Remarks can include further explanations, details, or clarification that is relevant to the submission of the IR8A/IR8S forms. If the Singapore permanent resident status is approved on or after January 01, 2003, indicate in the Remarks field if approval is obtained from the CPF Board to make full contributions.

Note: You should enter additional details relating specifically to gratuity and compensation or gains and profit from share options on the IR8A Gratuity and Comp Details and IR8A Share Option Details pages.

Related Links

[Creating IR8A or IR8S Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

[Understanding Administering Central Provident Fund Contributions](#)

Creating Appendix 8A Data

This topic provides an overview of the Appendix 8A Creation process and discusses how to create Appendix 8A data.

The Appendix 8A calculation process captures and stores values for section 4 on the Appendix 8A Forms component (representing 4a to 4k on the tax form). The program uses the information that you set up on the IRAS Tax Forms SGP page and should be run after creating the Appendix 8A pages. You have to manually create the Appendix 8A Details page before entering any benefit-in-kind details. You can also create the Appendix 8A details by selecting the Create Records check box in the run control. This process uses the Tax Form Table to determine which earnings and benefit or deduction balances are to be included with the Appendix 8A amount fields.

Page Used To Create Appendix 8A Data

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
<u>Calculate Appendix 8A SGP Page</u>	GPSG_RC_APP_8A	Enter the run control data for the Appendix 8A calculation process, which captures and stores values on the Appendix 8A Forms component (representing 4a to 4k on the tax form).

Related Links

[Creating IR8A or IR8S Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

[Reviewing and Maintaining Appendix 8A Forms](#)

Understanding the Appendix 8A Creation Process

The Application Engine process GPSG_APP8A_CR creates or updates the Appendix 8A data records as follows:

1. The system creates a list (in a temporary table) of employees to be processed in this run.

If you use the Select Employees run control option, only employees with an existing Appendix 8A record for the specified tax year and tax reference number are selected. Otherwise, the employees are those who have a corresponding IR8A record for the specified tax year and tax reference number. If you specify a list of employees, only those employees are included.

2. For each of the employees that do not already have an Appendix 8A record for the tax year and tax reference number, a record is created, containing all default values.

For those that do already have Appendix 8A, the fields that are calculated are reset to their defaults (zeros and blanks).

3. Each of the fields on Appendix 8A page for the employees are then updated as follows:
 - a. The amount fields are extracted from the GP_RSLT_ACUM table, using the Seg Stat key fields for the latest pay segment, as identified in the IR8A Creation process.
 - b. The accumulator values to be included are those with PIN_NUMS nominated on the GPSG_TAXFORM_CAT records for the appropriate category.

The value that is assigned is the sum of the CALC_RSLT_VAL and USER_ADJ_VAL amounts for the accumulators, multiplied by the GPSG_CAT_MULT value from the GPSG_TAXFORM_CAT record.

The fields to be updated and the corresponding tax form categories are:

Category	Tax Form Code
Interest paid.	4B
Life insurance.	4C
Holiday passages.	4D
Educational expenses.	4E
Non-monetary long service award.	4F
Subscription to social clubs.	4G
Asset gains.	4H
Motor vehicle cost.	4I
Car benefit.	4J
Other benefit.	4K

Calculate Appendix 8A SGP Page

Use the Calculate Appendix 8A SGP page (GPSG_RC_APP_8A) to enter the run control data for the Appendix 8A calculation process, which captures and stores values on the Appendix 8A Forms component (representing 4a to 4k on the tax form).

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > Calculate Appendix 8A SGP > Calculate Appendix 8A SGP

Image: Calculate Appendix 8A SGP page

This example illustrates the fields and controls on the Calculate Appendix 8A SGP page.

Calculate Appendix 8A SGP

Run Control ID PS Report Manager Process Monitor

Run

*Tax Year

*Date Created 03/24/2014

*Employer's Tax Ref Nbr

Create records

Calculation Categories

☒ 4B - Interest Paid

☒ 4C - Life Insurance

☒ 4D - Holiday Passages

☒ 4E - Educational Expenses

☒ 4F - Long Service Awards

☒ 4G - Club Fees & Subscriptions

☒ 4H - Gain on Sale of Assets

☒ 4I - Motor Vehicle

☒ 4J - Car Benefits

☒ 4K - Other Benefits

Pay Group

Select Employees

Personalize | Find | View All |

First 1 of 1 Last

*Employee ID	Name	Bal Grp Nbr
1		

Create records

Select for the system to create new Appendix 8A forms for employees that have values for some benefits, but don't have an existing Appendix 8A. (Otherwise the Appendix 8A must be created manually first.) You can therefore create new Appendix 8A forms, without manually creating the data first.

Calculation categories

The category and category name of the tax form categories that you assign to the tax form appear. For IRAS reporting, all accumulators are categorized. You define and allocate the categories to the tax form on the IRAS Tax Forms SGP page. Each category comprises a set of accumulators that you use to calculate the values on the IR8A or Appendix 8A forms. Select the Calculate check box next to its corresponding category to enable recalculation. Every time that you run the process, the system checks the accumulator balances and updates them in the Appendix 8A forms.

Related Links

- [Creating IR8A or IR8S Data](#)
- [Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)
- [Reviewing and Maintaining Appendix 8A Forms](#)

Creating Appendix 8B Data

This topic provides an overview of Appendix 8B data, and discusses how to enter Appendix 8B details.

Page Used To Create Appendix 8B Data

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Appendix 8B Forms SGP Page	GPSG_APP_8B	Enter details of an employee's derived gains or profits either directly or indirectly from the exercise, assignment, or release of any share option right or benefit where such right or benefit is obtained by reason of any office or employment.

Related Links

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

Understanding Appendix 8B Data

The Appendix 8B form provides details of gains and profits from stock options that are exercised for the year and is generated by the employer for the employee. You must complete the Appendix 8B when the employee has derived gains or profits either directly or indirectly from the exercise, assignment, or release of any share option right or benefit where such right or benefit is obtained by reason of any office or employment. Such gains or profits form part of the remuneration that is paid to the employee, and must be declared on the IR8A Form. The employer should reflect the amount in Section D of Appendix 8B and under item (d)(8) of the Income Section in the Form IR8A.

Employee Stock Options

In Singapore, gains from employee stock options are assessed to tax as income of the year in which the options are exercised. Generally, gains from stock options are regarded as derived from Singapore if the option is exercised while the individual is physically present in Singapore or employed in Singapore. Therefore, individuals who are granted stock options while they are employed outside Singapore are taxed in Singapore on any gains that are derived from the stock options if they exercise them while they are in Singapore or they hold employment in Singapore.

The amount of Employee Stock Option Scheme (ESOP) gains is the difference between the open market value of shares at the time that the options are exercised and the exercise price. Unless the employee has arranged to pay tax in installments, the tax, including tax on stock option gains, becomes due within one month after it is assessed. To help alleviate cashflow problems that are faced by some employees who do not sell their shares after exercising the option, several stock option schemes have been introduced.

Appendix 8B Forms SGP Page

Use the Appendix 8B Forms SGP page (GPSG_APP_8B) to enter details of an employee's derived gains or profits either directly or indirectly from the exercise, assignment, or release of any share option right or benefit where such right or benefit is obtained by reason of any office or employment.

Navigation

Global Payroll & Absence Mgmt > Year-End-Processing > Appendix 8B Forms SGP > Appendix 8B

Image: Appendix 8B Forms SGP page

This example illustrates the fields and controls on the Appendix 8B Forms SGP page.

Appendix 8B Forms SGP

Subhas Menon

Establishment Level Plan

ID KS0007

Organizational Relationship Contingent Worker

Bal Grp Nbr 000

Tax Year 2004

Employer's Tax Ref Nbr 198010201M

Date of Birth 04/08/1965

Sex

Perm Res XXXXXXXXXXXXXXXX

*Issue Status Issued

Employee Stock Option Details

Personalize | Find | View All | First 1 of 1 Last

	Plan Type	Scheme Type	RCB Number	Name of Company	Date Granted	Date of Exercise	Exercise Price	Market Value when Granted	Market Value when Exercised	Shares Acquired
1	ESOP	EEBR		PeopleSoft		09/01/2004	45.00000		55.00000	1000.00000

Remarks

Employee Stock Option Details

These fields enable you to enter any amounts that qualify or don't qualify for income tax exemption under the Company Employee Equity-Based Remuneration (CEEBR) scheme, Employee Equity-Based Remuneration (EEBR) scheme or the Entrepreneurial Employee Equity-Based Remuneration (EEEBR) scheme. Select the name of each tax exemption scheme that qualifies for income tax exemption and enter the exemption amounts.

- Scheme Type

Select from the following IRAS tax exemption scheme types: CEEBR, EEBR, and EEEBR.
- RCB Number (registrar of companies and businesses number) and Name of Company

Enter the RCB number that is issued if the organization is a partnership or a limited company and your company name. Complete these fields only if the name of the employer granting the stock option is not the same as the company that is making the declaration.
- Date Granted and Date of Exercise

The dates that the stock option is granted to the employee and the employee exercises the option.
- Exercise Price

The price at which the employee exercises the stock.
- Market Value when Granted

The market value at the time that the stock option is granted to the employee.
- Market Value when Exercised and Shares Acquired

The market value at the time that the employee exercises the stock option and the number of shares.
- Gross Tax Exempt Gain and Gross Gain Not Tax Exempt

Enter the total amount (gross tax exempt gain) that qualifies for each tax exemption scheme. The exemption amount for the EESOP and CSOP schemes is calculated as follows:

[(Market value at the time that the stock options are exercised) – (Market value at the time that the options are granted)] × (Number of shares acquired)

The amount that does not qualify for the EESOP and CSOP tax exemption schemes (gross gain not tax exempt) is calculated as follows:

$$[(\text{Market value at the time that the stock options are granted}) - (\text{Exercise price of the stock option})] \times (\text{Number of shares acquired})$$

The amount that does not qualify for the ESOP tax exemption scheme (gross gain not tax exempt) is calculated as follows:

$$[(\text{Market value at the time that the stock options are exercised}) - (\text{Exercise price of the stock option})] \times (\text{Number of shares acquired})$$

Gross Gain On Stock Options

This is the gross amount of the stock option gains. This amount is calculated as follows:

$$[(\text{Market value at the time that the stock options are exercised}) - (\text{exercise Price of the stock option})] \times (\text{Number of shares acquired})$$

Related Links

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

Reviewing and Maintaining Appendix 8A Forms

This topic provides an overview of Appendix 8A forms.

Pages Used to Review and Maintain Appendix 8A Forms

Page Name	Definition Name	Usage
Place of Residence Page	GPSG_APP_8A_1	Review the employee's residence, occupation and rent details.
Furniture/Fittings Page	GPSG_APP_8A_2	Review additional specific benefit item units and values for furniture or fittings.
App 8A Furniture & Fittings Page	GPSG_APP_8A_1_SEC	Enter additional Appendix 8A furniture and fittings details. This page is editable only if the Issue Status field has to be set to <i>Awaiting</i> .
Hotel Accommodation Page	GPSG_APP_8A_3	Review the values that are used in the calculation of the taxable value of hotel accommodation that is provided to employees and their families.

Page Name	Definition Name	Usage
<u>Others Page</u>	GPSG_APP_8A_4	Review any additional gains or profits (benefits in kind) that the employee receives through employment.

Related Links

[Creating Appendix 8A Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

Understanding Appendix 8A Forms

The Appendix 8A documents received benefits in kind. A field on the IR8A summarizes the value of benefits in kind that an employee receives and the Appendix 8A component, which enables you to capture and maintain the employee's benefits in kind details. The value of benefits in kind are calculated by using the effective-dated rates that are stored in the Benefit Rates table and viewed by using the IRAS Benefit Rates SGP page. These rates reflect the rates that are detailed in sections B and C of the Appendix 8A form. These values are used in the calculation of the taxable value of the employee's benefit in kind items. The system uses the Appendix 8A data in conjunction with the IR8A data to create the IR21 form, which is a compilation of two years of employee data, where applicable. All fields on the Appendix 8A pages populate the IR21 - Appendix 1 report.

Note: The Issue Status field on each of the pages in the component indicates the current status of the form and whether it has been issued to the employee. Values are *Awaiting* and *Issued*. The system sets the issue status to awaiting when you first create the record. Ensure that the status is set to awaiting before you print the Appendix 8A. When you print the Appendix 8A form, the system changes the status to issued. The status should be awaiting whenever you want to print or reprint an Appendix 8A, IR8A/IR8S or IR21 form. If you already issued one of the forms, change the status back to awaiting to reprint it, or you can select the Reprint Forms check box to reprint those that you already issued. You should also change the status to awaiting before printing where the setting is issued.

Place of Residence Page

Use the Place of Residence page (GPSG_APP_8A_1) to review the employee's residence, occupation and rent details.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > Appendix 8A Forms SGP > Place of Residence

Image: Place of Residence page

This example illustrates the fields and controls on the Place of Residence page.

The screenshot shows the 'Place of Residence' page with the following details:

- Subhas Menon** (Person ID: KS0007)
- Tax Year:** 2004
- *Issue Status:** Issued
- Date Created:** 09/21/2004
- Bal Grp Nbr:** 000
- Employer's Tax Ref Nbr:** 198010201M
- Singapore Business Institute**
- Copy from previous year** (link)
- Value of place of residence** (link with question mark)
- Address:** 23 Surrey Rd, #03-02, 015874
- Occupation From:** 01/01/2004
- To:** 09/09/2004
- Nbr sharing:** 2
- Employer paid rent:** 4000.00
- Employee paid rent:** 9000.00

The details that you enter on this page populate the fields on the IR21 Appendix 1 Details pages. You must run the Appendix 8A - calculation program before the details that you enter on this page populate the fields on the IR21 Appendix 1 Details.

Copy from previous year

When you click this link, the system searches for existing Appendix 8A data on the employee's previous year's form. If data is located, the system automatically populates the Appendix 8A fields.

This link is active only if the Issue Status field is set to *Awaiting*.

Value of place of residence

Address

If the employee's residence is part of an employment benefit in kind, enter the full address of the employee's residence that is provided by the employer.

This is a required field.

Occupation From and To

Enter the dates that the employee occupied the residence during the year. These dates also automatically determine the total days occupied on the IR21 Appendix 1 Details 1 page.

Nbr sharing (number sharing)

Enter the number of employees that were living and sharing the residence during the year (excluding family members).

Employer paid rent and Employee paid rent

Enter the values for the year. These values also populate the fields on the IR21 Appendix 1 Details 2 page, and they are used in the calculation of the taxable benefit or taxable value of the employee's Place of Residence on the IR21 – Appendix 1 Form. The annual value is the estimated annual rent that a property can fetch and the amount that is to be declared is shown in the property tax bill. If the place of residence is or was rented by the employer and if the annual value is not available, the amount of rent that is paid by the employer should be declared.

Note: If the place of residence is or was shared among employees, annual value and paid rent should be apportioned according to the number of employees that are staying in the place.

Related Links

[Creating Appendix 8A Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

Furniture/Fittings Page

Use the Furniture/Fittings page (GPSG_APP_8A_2) to review additional specific benefit item units and values for furniture or fittings.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > Appendix 8A Forms SGP > Furniture/Fittings

Image: Furniture/Fittings page

This example illustrates the fields and controls on the Furniture/Fittings page.

The screenshot displays the 'Furniture/Fittings' page for employee Subhas Menon (Person ID KS0007) for the Tax Year 2004. The page includes a navigation bar with tabs for 'Place of Residence', 'Furniture/Fittings', 'Hotel Accommodation', and 'Others'. Below the navigation bar, there are fields for 'Tax Year 2004', '*Issue Status' (set to 'Issued'), 'Date Created 09/21/2004', and 'Bal Grp Nbr 000'. The 'Employer's Tax Ref Nbr' is 198010201M, and the employer is 'Singapore Business Institute'. The page is divided into two main sections: 'Furniture/Driver/Gardener' and 'Actual Amount'. The 'Furniture/Driver/Gardener' section lists various items with their respective units. The 'Actual Amount' section lists items with their monetary values. There is also a link for 'Other Furniture & Fittings'.

Furniture/Driver/Gardener	
Number of Units	
Hard & Soft Furniture	
Refrigerator	
Washing Machine	
Air Conditioner: Unit	1
Surveillance System	
Computer	1
Swimming Pool	1
Video Recorder	
Dryer	
Central-Dining	
Radio	
Organ	
Dish Washer	
Sitting	
Hi-Fi Stereo	
Amplifier	
Additional Electric Guitar	
Air Purifier	
TV	

Actual Amount	
Public Utilities	
Golf Bag & Access	300.00
Driver	5000.00
Gardener or Upkeep of Compound	
Telephone	400.00
Camera	
Pager	
Servant	4000.00
Suitcase	

Other Furniture & Fittings

You can enter the number and monetary value of each of the furniture and fitting, driver, and gardener benefit items within the employee's residence. The system calculates the value of the benefits in kind by using effective-dated rates that are stored in the Benefit Rates table. These rates reflect the rates that are detailed in sections B and C of the Appendix 8A form. These values are used in the calculation of the taxable value of the employee's benefit in kind items.

Click the Other Furniture & Fittings link to access the App 8A Furniture & Fittings page.

Hotel Accommodation Page

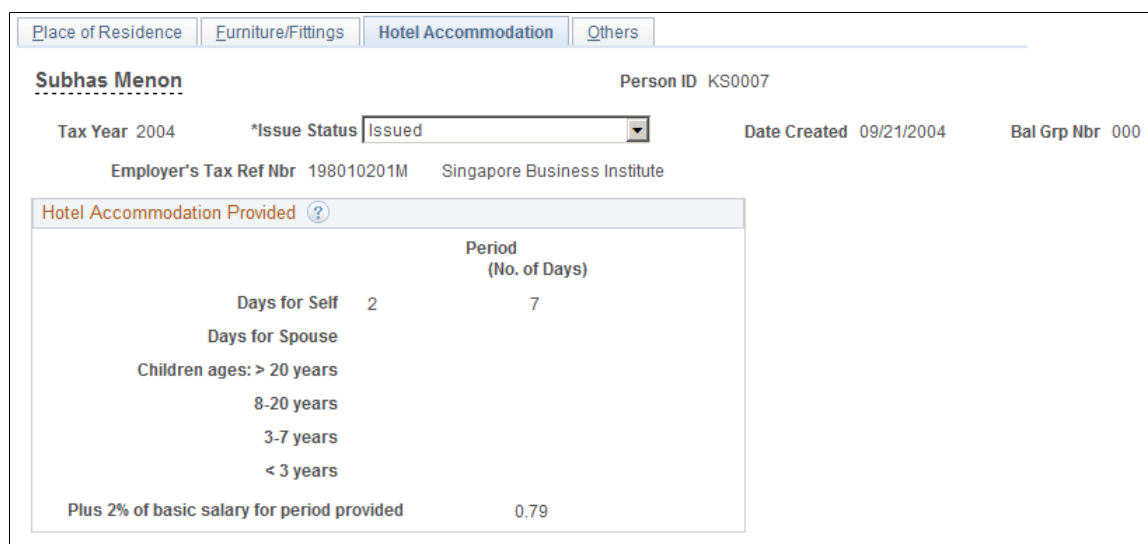
Use the Hotel Accommodation page (GPSG_APP_8A_3) to review the values that are used in the calculation of the taxable value of hotel accommodation that is provided to employees and their families.

Navigation

Global Payroll & Absence Mgmt > Year-End Processing > Appendix 8A Forms SGP > Hotel Accommodation

Image: Hotel Accommodation page

This example illustrates the fields and controls on the Hotel Accommodation page.



Hotel Accommodation Provided ?	
	Period (No. of Days)
Days for Self	2
Days for Spouse	7
Children ages: > 20 years	
8-20 years	
3-7 years	
< 3 years	
Plus 2% of basic salary for period provided	0.79

The self; spouse; children under 20 years old; and children ages 8 to 20 years, three to seven years, and under three years values populate the fields on the IR21 Appendix 1 Details 2 page. You use these values in the calculation of the taxable value of hotel accommodation that is provided to employees by using the rate per person that is stored in the Benefit Rates table (or in Section C of the Appendix 8A Form). You enter the total number of persons (self, spouse or child) and the period during which the accommodation was provided to these persons.

Others Page

Use the Others page (GPSG_APP_8A_4) to review any additional gains or profits (benefits in kind) that the employee receives through employment.

Navigation

Global Payroll & Absence Mgmt > Year-End processing > Appendix 8A Forms SGP > Others

Image: Others page

This example illustrates the fields and controls on the Others page.

Place of Residence

Furniture/Fittings

Hotel Accommodation

Others

Subhas Menon

Person ID KS0007

Tax Year 2004

*Issue Status Issued

Date Created 09/21/2004

Bal Grp Nbr 000

Employer's Tax Ref Nbr 198010201M

Singapore Business Institute

OHQ Status N/A

Value of Other Benefits ?

	Nbr of passages for self	Wife	Children
Cost of Home Leave Passages			
Interest Paid by Employer			
Employer Paid Life Insurance			
Free or subsidized Holidays			
Educational expenses provided			
Non-monetary awards for LS			
Club Fees and Subscriptions			
Asset sale gains			
Cost of Motor Vehicle			
Car benefit			
Other benefits			

Value of Other Benefits

Enter the number or monetary value of each of the other benefit items. The system calculates the value of the benefits in kind by using effective-dated rates that are stored in the Benefit Rates table. These rates reflect the rates that are detailed in sections B and C of the Appendix 8A form. Use these values in the calculation of the taxable value of the employee's benefit in kind items.

Cost of Home Leave Passages, No. of passages for self (number of passages for self), Wife, and Children

Enter the total cost of home-leave passages and incidental amounts only if the operation is considered to be an overseas headquarters as identified on the IRAS Employer SGP page. These fields are only available when the IRAS Employer SGP page states that the company is an overseas headquarters. As an IRAS concession, the taxable benefit of leave passages is computed as 20 percent of their value if the passages are to the employee's home country. This is limited to only one passage each for the employee and spouse and two passages for each child, annually. To satisfy this requirement, enter the number of passages for self (the employee), spouse, and children. The amounts that are in the fields (representing sections 4b to 4k) change by default to the categories and their elements that you set up on the IRAS Tax Forms SGP page for the Appendix 8A form.

Interest Paid by Employer

Enter the amount of Interest that the employer pays as the result of an employee's free or subsidized loan. For example, the company may obtain loans at market rates and provide loans to its staff interest free or at subsidized rates. It includes the values from the accumulators for the category App 8A Interest Paid.

Employer Paid Life Insurance

Enter the total amount of life insurance premiums that the employer pays. Premiums that an employer pays on an insurance policy where the employee is a beneficiary are taxable to the employee. In effect, this is a reimbursement of personal

expense. It includes the values from the accumulators for the category App 8A life insurance.

Free or subsidized Holidays

Enter the amount of holidays fares or costs that are paid or subsidized by the employer, or paid by the employee in conjunction with the employment. It includes the values from the accumulators for the category App 8A holiday passages.

Educational expenses provided

Often employers require that their employees attain a certain degree of academic knowledge, as part of the requirements of the position. The courses may lead to academic and professional qualifications or vocational qualifications relating to the employee's trade, business or employment. Enter the full amount of educational expenses that the employee incurs as part of employment. It includes the values from the accumulators for the category App 8A educational expenses.

Non-monetary awards for LS (non-monetary awards for long service)

Enter the total value of any non-monetary awards that the employee receives for long service. For example, the employee may receive a gift such as a painting or a gold watch. It includes the values from the accumulators for the category App 8A long service award.

Club Fees and Subscriptions

Enter the total fees amount that the employee pays for membership in or subscriptions to any clubs or associations. It includes the values from the accumulators for the category App 8A club subscriptions/fees.

Asset sale gains

Enter the total amount of money that the employees receives through the sale of any assets. It includes the values from the accumulators for the category App 8A gain on sale of assets.

Cost of Motor Vehicle and Car benefit

The employee may be provided with a new car for use by the employer. Enter the total cost of the motor vehicle to the employee. It includes the values from the accumulators for the category App 8A motor vehicle cost.

An employee who is provided with a car by the employer is assessable to tax on the value of benefit that they enjoyed. Enter the total amount of this car benefit. For example, the employer may pay for gas. It includes the values from the accumulators for the category App 8A car benefit.

Other benefits

Enter any other miscellaneous benefit amounts that the employee receives. It includes the values from the accumulators for the category App 8A other benefit.

Related Links

[Creating Appendix 8A Data](#)

[Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

Printing Appendix 8A, 8B, and IR8A, IR8E, and IR8S Forms

This topic provides an overview of the print Appendix 8A, 8B, and IR8A, IR8E, and IR8S forms processes.

For those employers who are not on auto-inclusion, employees may view the IR8E online and can print the form. For employers that are on auto-inclusion, employers may print the IR8E for the employees' reference without the need to be submitted to IRAS.

Pages Used To Print Appendix 8A, 8B, and IR8A/IR8E, IR8S Forms

Page Name	Definition Name	Usage
Print Appendix 8A Forms SGP Page	GPSG_RC_APP_8A_PR	This process (SQR GPSGIR04) prints hard copies of the IRAS Appendix 8A, by using the data that is created on the Appendix 8A Forms SGP page (global payroll, year-end-processing, Appendix 8A forms SGP).
Print Appendix 8B Forms SGP Page, Print IR8A/IR8S Forms SGP Page	GPSG_RC_IR8A_PRT	Enter criteria for initiating the Print Appendix 8B process (SQR GPSGIR08), which prints hard copies of the IRAS Appendix 8B, using the data that is created on the Appendix 8B Forms page (global payroll, year-end-processing, Appendix 8B forms SGP); enter criteria for initiating the Print IR8A/IR8S Forms process (SQR GPSGIR01), which prints the IR8A, IR8E, and IR8S forms. Select IR8E in the Form IR8A/IR8E field.
Review Self Service Payslips Page	GP_SS_PSLP_ADMINVW	The payroll administrator reviews employee payslips to respond to employee questions. Select the employee by name or employee ID on the search page, then click the paycheck date to view the same payslip that the employee views in self service.
View Payslips Page	GP_SS_EE_PSLP	Employees are able to view or print the IR8E PDF's on demand.

Related Links

[Creating Appendix 8A Data](#)

[Creating Appendix 8B Data](#)

[Creating IR8A or IR8S Data](#)

Understanding Appendix 8A, 8B, and IR8A, IR8E. and IR8S Forms Print Processes

Printing the Appendix 8A forms populates the value of benefits in kind field on the IR8A/IR8S Forms - IR8A Income page. A field on the IR8A summarizes the value of benefits in kind that an employee receives. The field becomes populated only when you run the Print Appendix 8A process. The value of benefits in kind is calculated by using the rates that are maintained by using the IRAS Benefit Rates SGP page.

The IR8A/IR8S print process produces the employee's tax year end certificates. You can generate forms for a whole company—that is, all pay groups (and therefore all employees)—or by pay group, or for any number of individual employees. Moreover, you can regenerate forms as many times as necessary. After a form or set of forms is complete and accurate, you can print them. Except where an IR8S is not required, the system essentially treats the forms as two pages of one form. You do not have to create, review, maintain and print one then the other; the process for one is the process for both.

The Self Service IR8E option provides employees access to this PDF form online, available for display on demand. Employees can view or print the forms.

Appendix 8A

Printing the Appendix 8A forms populates the value of the benefits-in-kind field on the IR8A/IR8S Forms - IR8A Income page. This run control page is similar to the Calculate IR8A and IR8S Forms page. You use the Print Appendix 8A Forms SGP page to print the Appendix 8A forms. Select the Reprint Forms check box if you want to reprint any forms. If you don't select the check box, the system prints all forms (within the parameters set) with an issue status of awaiting issue to the employee (where issued equates with printed). When the box is selected, the system prints forms with issue statuses of both awaiting issue to the employee and already issued.

Appendix 8B

Print the Appendix 8B forms for employee's derived gains or profits that are either directly or indirectly from the exercise, assignment, or release of any share option right or benefit where such right or benefit is obtained by reason of any office or employment. Select the Reprint Forms check box if you want to reprint any forms. If you don't select the check box, the system prints all forms (within the parameters set) with an issue status of awaiting issue to the employee (where issued equates with printed). When the box is selected, the system prints forms with issue statuses of both awaiting issue to the employee and already issued.

IR8A/IR8S

Select the Reprint Forms check box if you want to reprint any forms. If you don't select the check box, the system prints all forms (within the parameters set) with an issue status of awaiting issue to the employee (where issued equates with printed). When the box is selected, the system prints forms with issue statuses of both awaiting issue to the employee and already issued. The status should be awaiting whenever you want to print or reprint an Appendix 8A, IR8A/IR8S or IR21 form. If you already issued one of the forms, change the status back to awaiting to reprint it.

Printing IR8A or IR8E

Use the Print IR8A/IR8S Forms SGP page to print the IR8A or IR8E form.

Navigation

Global Payroll & Absence Mgmt >Year-End Processing >Print IR8A/IR8S Forms SGP

Image: Print IR8A/IR8S Forms SGP

This example illustrates the fields and controls on the Print IR8A/IR8S Forms SGP page.

Print IR8A/IR8S Forms SGP

Run Control ID PS Report Manager Process Monitor **Run**

*Tax Year

*Employer's Tax Ref Nbr

*Issue Date ☐ Reprint Forms

Form Type

*Form IR8A/IR8E

Order of Report

☐ Pay Group ☐ Department

*Employee

Pay Group

Select Employees Personalize | Find | View All | | First 1 of 1 Last

*Employee ID	Employee	Bal Grp Nbr
1 Search		Search

Form Type

Select from the following:

- Amendment
- IR8A/IR8S

Note: If you are creating an amendment record, select the form type as 'Amendment'.

Form IR8A/IR8E

Select from the following:

- IR8A
- IR8E

Creating IR21 and Appendix 1 Forms

This topic provides an overview of IR21 and Appendix 1 forms.

Page Used To Create IR21 and Appendix 1 Forms

Page Name	Definition Name	Usage
Create IR21 Forms SGP Page	GPSG_RC_IR21_CR	This program (SQRGPSGIR05) extracts data for the IR21 forms, using data that is already created by the IR8A/S creation process.

Related Links

[Creating IR8A or IR8S Data](#)

[Reviewing and Maintaining IR21 and Appendix 1 Forms](#)

[Printing IR21 Forms](#)

Understanding the IR21 and Appendix 1 Forms

The IR21 and Appendix 1 Forms process (SQRGPSGIR05) extracts data for the IR21 forms, using data that is already created by the IR8A/IR8S creation process. The IR8A/IR8S process runs immediately before this. For each employee that you select, the system checks if IR8A data exists in the IR8A table for the current tax year. If the system locates values, it retrieves them from the IR8A table and transfers them to the IR21 table.

The IR21 Create process extracts data for terminated employees to populate the IR21, IR21 Appendix, and other required tables. Select the Recreate Forms check box if you want to recreate any forms by using the employee's previous year's data. The system deletes and then recreates two years of data. If you do not select the check box, the IR21 type changes to amended and the system processes only current data. The system checks the status before attempting to recreate.

Reviewing and Maintaining IR21 and Appendix 1 Forms

This topic provides an overview of IR21 and Appendix 1 forms.

Pages Used to Review and Maintain IR21 Forms

Page Name	Definition Name	Usage
Employee Details Page	GPSG_IR21_1	Review employee personal details and employer particulars. All fields on this page are display-only, except for the Issue Status field.
Employment Record Page	GPSG_IR21_2	Enter an employee's employment records and details of their spouse and children (employment record IR21).
Income/Deductions Page	GPSG_IR21_3	Enter income and deduction particulars, including other income and deductions details (income deductions IR21 a and b).

Page Name	Definition Name	Usage
App 1-Accommodatio Page	GPSG_IR21_APP1_1	Enter employee residence and hotel accommodation details for the IR21 - Appendix 1 Form.
App 1-Oth Benefits Page	GPSG_IR21_APP1_2	View other benefits details.

Related Links

[Printing IR21 Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

Understanding IR21 and Appendix 1 Forms

After completing the setup as preparation for the generation of Inland Revenue forms and subsequently generating those forms, you can review the results and maintain those fields that are user maintainable as required. As the payroll may not have two years of data for an employee, you can manually enter those additional values that are required for the IR21 form. On each page of the component, most of the fields are populated from the database. You can maintain some fields online that the system populates.

Note: Values for the issue status are *Awaiting* (issue to the employee) and (already)*Issued* (to the employee) The system sets the issue status to awaiting when it first creates the record. When you print the IR21, the system changes the status to issued. The status should be awaiting whenever you want to print or reprint an Appendix 8A, IR8A/IR8S or IR21 form.

If you already issued one of the forms, change the status back to awaiting to reprint it. You should also change the status to awaiting before printing if the setting is issued, or you can select the Reprint Forms check box to reprint those that you already issued.

Online maintenance of all user-maintainable fields in this group is only possible for the awaiting status. You cannot maintain a form that you already issued to an employee. However, since you can change the status field from issued to awaiting, you can decide to enable changes to an issued form and then reissue it.

Employment Record Page

Use the Employment Record page (GPSG_IR21_2) to enter an employee's employment records and details of their spouse and children (employment record IR21).

Navigation

Global Payroll & Absence Mgmt > Termination Processing > IR21 Forms SGP > Employment Record

Image: Employment Record page

This example illustrates the fields and controls on the Employment Record page.

Employee Details		Employment Record		Income/Deductions		App1-Accommodatio		App1-Oth Benefits		
Mr	Subhas Menon			Empl ID	KS0007		Bal Grp Nbr	000		
Tax Year	2004		Tax Ref	198010201M		*Issue Status	Issued		Date Issued	09/21/2004
Employee's Employment Records										
Arrival Date	First Start Date	Termination Date		Departure Date						
	11/06/1980	09/09/2004								
Resignation Date										
Reason <1 Month Notice to IRAS										
Amount of Tax Withheld	Date Last Salary Paid	Amount of Last Salary Paid		Period of Last Salary Paid						
2000.00	09/15/2004	596.75		01/09/2004 - 09/09/2004						
Reason Tax not Withheld										
New Employer PEOPLESOFT										
Name of employee's bank Development Bank of Singapore										
Income Tax Borne by Employer No										
Spouse's & Children's Details										
Name of Spouse Menon,Audrey				Birth Date 09/30/1988						
ID Number XXXXXXXXXXXXXXXX				Marital Status Date 01/01/2004						
Nationality Singapore Citizen				Employer						
Details of Children										
Personalize Find First 1-4 of 4 Last										
	Name	Sex	Date of Birth	Name of School						
1	Menon,Bernard	Male	04/23/1990	SINGAPORE						
2	Menon,Lee Lee	Female	04/23/1991	SINGAPORE						
3										
4										

Employee's Employment Records

Arrival Date

The date that the employee arrived in Singapore. This field is not applicable if the employee has been working in Singapore prior to employment with the company.

First Start Date and Departure Date

The start date is the employee's hire date and automatically populates from job data. The departure date is the date that the employee is due to leave Singapore. One month's notice must be given before this date to comply with IRAS guidelines.

Termination Date and Resignation Date

Enter the employee's last day of service in the Termination Date field. This automatically populates from job data. For example, if an employee tenders resignation on January 28, 2007, giving one month's notice, the termination date is February 27, 2007, even if the last day of service is earlier, after offsetting the remaining vacation leave entitlement. Enter the date that the employee tendered resignation in the Resignation Date field.

The IR21 form must be filed at least one month before a noncitizen employee quits or is about to cease employment or is leaving Singapore for any period exceeding three months.

Reason <1 Month Notice to IRAS

Enter the reasons if less than one month's notice is given before the employee's departure or termination.

Amount of Tax Withheld, Reason Tax not Withheld, and New Employer Enter the amount of money that the employer retains pending tax clearance in the Amount of Tax Withheld field. An employer is required to withhold any money (including overtime pay, leave pay, allowances for transportation, entertainment, gratuities and lump sum payments, and so on) that is due to the employee. Examples include when the employer decides to end the employment or post the employee to an overseas location, or the employee notifies the employer of the intention to cease employment or depart from Singapore.

Enter the reason that money is not withheld in the Reason Tax not Withheld field. Certain income and payments are exempted from tax or subjected to a reduced rate of withholding tax. If this field is populated, then the Amount of Tax Withheld field is not accessible. If the employee works for another employer after they leave this company, enter the new employer name. You do not have to complete an IR21 form for foreign employees who are transferring to work in another company in Singapore because of restructuring, reengineering, merger, or takeover.

Spouse's & Children's Details

This information populates particulars records of the employee's spouse and children in Section E of the IR21 form.

Related Links

[Printing IR21 Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

Income/Deductions Page

Use the Income/Deductions page (GPSG_IR21_3) to enter income and deduction particulars, including other income and deductions details (income deductions IR21 a and b).

Navigation

Global Payroll & Absence Mgmt > Termination Processing > IR21 Forms SGP > Income/Deductions

Image: Income/Deductions page (1 of 2)

This example illustrates the fields and controls on the Income/Deductions page (1 of 2).

Employee Details		Employment Record		Income/Deductions		App1-Accommodatio		App1-Oth Benefits		
Mr	Subhas Menon			Empl ID	KS0007		Bal Grp Nbr	000		
Tax Year	2004		Tax Ref	198010201M		*Issue Status	Issued		Date Issued	09/21/2004
Income & Deduction Particulars										
Effective Date		09/21/2004		Seq			IR21 Type	Original		
Year of Cessation				Prior Year						
From		11/06/1980		To		09/09/2004				
Income										
Gross Salary,Fees,Leave,OT,etc		2066.15		35000.00						
Contractual Bonus										
Non-Contractual Bonus				2000.00						
Date Bonus Declared										
Director's Fees										
Approval Date										

Image: Income/Deductions page (2 of 2)

This example illustrates the fields and controls on the Income/Deductions page (2 of 2).

Other Income			
Commission		3000.00	
Allowances			
Gratuity/Ex-Gratia			
Payment in Lieu of Notice			
Payment for Loss of Office			
Retirement Benefits			
Fund Name			
Overseas Pension Fund Contrib			
Overseas Pension Fund			
Voluntary Employer CPF Contrib			
Gain/profit from Share Options			
☐ ESOP Applicable			
Value of Benefits in Kind	571.77		
Sub-Total of Other Income	571.77	3000.00	
TOTAL INCOME	2637.92	40000.00	
		Calculate Totals	
Deductions			
Compulsory Empl CPF Contrib			
Fund Name			
Donations	5.00		
☐ YMF	☐ Community Chest	☐ SINDA	☐ CDAC
☐ ECF			
Contributions Deducted For MBF			

Income & Deduction Particulars**Effective Date and Seq (sequence)**

The date that you create the IR21 details and they are populated as a result of the Create IR21 Details process. Every time that you run the IR21 Create Details process, the system automatically assigns a sequence number. The current number reflects the total number of times that you ran the process.

IR21 Type

Indicates the status of the IR21 information:

- *Additional:* You must complete another IR21 and Appendix 1 (if applicable) form if there are any revised remuneration values.
- *Amended:* Indicates changes or updates to income or benefits that are provided.
- *Original:* Indicates the initial or original completion and submission of the forms.

Year of Cessation and Prior Year

The income that is required for the IR21 is the amount that is due in the year of cessation and the year that is prior to the year of cessation. The system attempts to populate the from and to dates based on three tax years of data from the Job Data and IR8A tables (where applicable).

For example, if the period of employment is from January 3, 1996 to March 31, 1999, details of income for the employee are reported separately for the period from January 1, 1999 to March 31, 1999, and those for the calendar year 1998. Any amount that is due, say for 1998 but paid in 1999, should be reported as 1998 income.

Income**Gross Salary, Fees, Leave, OT, etc**

Enter the total amount of income that is received by gross salary, fees, leave pay, wages and overtime, and the corresponding period that the income is received. The system attempts to populate the dates for the year of cessation and the year that is prior to the year of cessation based on two tax years of data from the Payroll and IR8A tables.

Contractual Bonus, Non-Contractual Bonus and Date Bonus Declared

Enter the full amount of the contractual bonus, which is paid or payable in the year of cessation and the prior year. This is due and payable under the terms of the contract of service. It is regarded as the employee's income in the year that is specified by the contract. This is usually the year in which the employee's services are rendered. For example, you should report the contractual bonus that is paid in 2007 for the services that are rendered in 2006 as 2006 income.

Enter the full amount of the non-contractual bonus, which is paid or payable in the year of cessation and the prior year. This is due and payable at the discretion of the employer. It is regarded as the employee's income on the date that the employer decides that the bonuses are payable.

Indicate the date on which the non-contractual bonus payment is declared payable in the Date Bonus Declared field. For example, when an employer decides in December 2006 to pay a non-

contractual bonus in January 2007, you should report this bonus in the IR21 form as income for the year 2006.

Director's Fees and Approval Date

Enter the full amount of director's fees, which are paid or are payable in the year of cessation and the prior year. This is regarded as paid to the director on the date on which the fee is voted for and approved at a company's annual general meeting or extraordinary general meeting of that calendar year. Where the company holds more than one meeting during the calendar year to approve payments of director's fee for the same financial year, enter the approval date of the latest meeting that is held.

Other Income

Commission

Enter the gross commission, which is paid or payable in the year of cessation and the year that is prior to the year of cessation. The gross commission includes all earnings elements that are identified as commission.

Allowances

Enter the allowances, which are paid or payable in the year of cessation and the year that is prior to the year of cessation. An allowance generally refers to a regular cash payment that benefits the employee who is not required to account for it.

Gratuity/Ex-Gratia

Enter the gratuity or ex-gratia that is paid or payable in the year of cessation and the year that is prior to the year of cessation. This field includes all earnings elements that are identified as gratuity or ex-gratia. For example, tips that are given by a customer to a waiter for efficient service are taxable to the waiter, although the tips are gratuitous and the payer is a third-party. Enter additional details relating specifically to gratuity and compensation or gains or profit from share options on the IR8A/IR8S Form, IR8A Income page.

Payment in Lieu of Notice

Enter the payment in lieu of notice that is paid or payable in the year of cessation and the year that is prior to the year of cessation. This includes any payments that the employee receives following resignation or termination as compensation for not working the required notice period.

Payment for Loss of Office

Enter the payment for loss of office that is paid or payable in the year of cessation and the year that is prior to the year of cessation. This includes any amounts that are paid to the employee as compensation for the loss of employment.

Retirement Benefits and Fund Name

Enter the full amount of retirement benefits that are paid or are payable in the year of cessation and the year that is prior to the year of cessation. This amount includes gratuities, pension, commutation of pension, and lump sum payments from a pension or provident fund. Enter the name of the retirement fund.

Overseas Pension Fund Contrib
(overseas pension fund contribution)
and **Overseas Pension Fund**

In the overseas pension fund contributions field, enter the full amount of the employer's contributions to any pension or provident fund outside Singapore. Enter the amounts that are paid or are payable in the year of cessation and the year that is prior to the year of cessation. Such contributions by the employer are taxable as part of the employee's income. Enter the overseas fund name.

Voluntary Employer CPF Contrib

Enter the full amount of the excess voluntary contributions to CPF by the employer which are paid or are payable in the year of cessation and the year that is prior to the year of cessation.

Employer's contributions that are more than the compulsory contributions under the CPF Act or are based on that part of the additional wages which exceeds 40 percent of the ordinary wages that are paid to an employee in any year, are taxable as the employee's income. Employer's contributions that are not compulsory under the CPF Act are considered voluntary contributions and are taxable as the employee's income. This includes employer's contributions to CPF for foreign employees (that is, those holding employment passes, professional visit passes, or work permits).

Gain/profit from Share Options

Enter the full amount of the gains or profits from share options that are paid or are payable in the year of cessation and the year that is prior to the year of cessation. Gains from share options (irrespective of whether the shares of a company are listed on the Singapore Stock Exchange) are taxable in the year that the option is exercised, assigned or released.

ESOP Applicable

Select the ESOP Applicable check box where a deferral of tax payment is granted on gains from a qualified ESOP scheme. Such deferral ceases to apply upon tax clearance, and all outstanding tax is due immediately.

Value of Benefits in Kind

Enter the full value of benefits in kind which are provided to the employee in the year of cessation and the year that is prior to the year of cessation. Two other forms may need to accompany an IR21 Under certain circumstances, the Appendix 1 form, which documents received benefits in kind, may need to accompany an IR21.

Sub-Total of Other Income, TOTAL INCOME, and Calculate Totals

Click the Calculate Totals button to calculate a subtotal of other income, representing items 4(a) to 4(j), and a total income.

Deductions

Compulsory Employee CPF Contr
and **Fund Name**

Enter the employee's compulsory contribution to a CPF (pension or provident fund). Enter the amounts that the employee provided in the year of cessation and the year that is prior to the year of cessation. Enter the name of the pension fund.

YBF, Community Chest, SINDA, CDAC and ECF

If these check boxes are selected, this indicates that deductions were taken during the year.

Contributions Deducted For MBF

Enter any contributions deducted for MBF.

Related Links

[Printing IR21 Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

[Understanding Deductions for Singapore](#)

App 1-Accommodatio Page

Use the App 1-Accommodatio (Appendix 1-Accommodation) page (GPSG_IR21_APP1_1) to enter employee residence and hotel accommodation details for the IR21 - Appendix 1 Form.

Navigation

Global Payroll & Absence Mgmt > Termination Processing > IR21 Forms SGP > App 1-Accommodatio

Image: App 1-Accommodatio page

This example illustrates the fields and controls on the App 1-Accommodatio page.

Employee Details	Employment Record	Income/Deductions	App1-Accommodatio	App1-Oth Benefits																														
Mr Subhas Menon	Empl ID KS0007	Bal Grp Nbr 000																																
Tax Year 2004	Tax Ref 198010201M	*Issue Status Awaiting Issue	Date Issued																															
Place of Residence provided																																		
Address																																		
Period premise occupied: From To 09/09/2004																																		
Number of days occupied 253																																		
Nbr People Sharing Residence																																		
Employee paid rent																																		
Employer paid rent																																		
Hotel Accommodation Provided																																		
<table border="1"> <thead> <tr> <th></th> <th>Persons</th> <th>Days</th> <th>Persons</th> <th>Days</th> </tr> </thead> <tbody> <tr> <td>Days for Self</td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>Days for Wife/Child > 20 Yrs</td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>Days for Children 8-20 years</td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>3-7 years</td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>< 3 years</td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>						Persons	Days	Persons	Days	Days for Self					Days for Wife/Child > 20 Yrs					Days for Children 8-20 years					3-7 years					< 3 years				
	Persons	Days	Persons	Days																														
Days for Self																																		
Days for Wife/Child > 20 Yrs																																		
Days for Children 8-20 years																																		
3-7 years																																		
< 3 years																																		

Place of Residence Provided

Address

Enter the address of the employee's residence that is provided by the employer. If the employee's residence is part of an employment benefit in kind, enter the address details on the Appendix 8A—Place of Residence page also.

Period premise occupied: From, To and Number of days occupied

Enter the dates that the employee occupied the residence during the year of cessation and the year that is prior to the year of cessation. The dates that you enter on the Appendix 8a component dates appear by default. When you tab out of the date fields, the system automatically updates the number of days occupied.

Nbr of people sharing residence
(number of people sharing residence)

Enter the number of employees that are living and sharing the residence during the year of cessation and the year that is prior to the year of cessation. (This excludes family members). The value that you entered on the Appendix 8a component appears by default.

Employee paid rent and Employer paid rent

The employee paid rent and the employer paid rent values that you set up on the Appendix 8a component appear by default. You enter the values for the year of cessation and the year that is prior to the year of cessation. You use these values in the calculation of the taxable benefit or taxable value of place of residence on the IR21 Form.

Hotel Accommodation Provided**Days for Self, Days for Wife/Child > 20 yrs, Days for Children 8-20 years, 3-7 years, and < 3 years**

The values that you set up on the Appendix 8a component appear by default. You use these values in the calculation of the taxable value of hotel accommodation that is provided by using the rates that are stored in the Benefit Rates table (or in Section B and C of the Appendix 8A Form). You enter the total number of persons (self, spouse, or child) and the number of days (period during which the accommodation is provided to these persons).

Related Links

[Printing IR21 Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

[Creating Appendix 8A Data](#)

[Reviewing and Maintaining Appendix 8A Forms](#)

App 1-Oth Benefits Page

Use the App 1-Oth Benefits (Appendix 1 Other Benefits) page (GPSG_IR21_APP1_2) to view other benefits details.

Navigation

Global Payroll & Absence Mgmt > Termination Processing > IR21 Forms SGP > App 1-Oth Benefits

Image: App 1-Oth Benefits page

This example illustrates the fields and controls on the App 1-Oth Benefits page.

Employee Details		Employment Record		Income/Deductions		App1-Accommodation		App1-Oth Benefits	
Mr	Subhas Menon			Empl ID	KS0007		Bal Grp Nbr	000	
Tax Year	2004		Tax Ref	198010201M		*Issue Status	Issued		Date Issued
Other Benefits					Personalize Find View All First 1-7 of 7 Last				
	Benefit Type	Number in Year of Cessation	Value in Year of Cessation	Number in Prior Year	Value in Prior Year				
1	Air Conditioning Unit	1		1				+	-
2	Computer	1		1				+	-
3	Swimming Pool	1		1				+	-
4	Telephone		400.00		200.00			+	-
5	Golf Bag		300.00		400.00			+	-
6	Servant		4000.00		3000.00			+	-
7	Driver		5000.00		4500.00			+	-

Other Benefits**Benefit Type, Number in Year of Cessation and Value in Year of Cessation**

The benefit type and its description details for furniture and fittings, driver, and gardener; leave passage; motor car; and other benefit items are created and stored in the IRAS Benefit Rates SGP page. When generating the Appendix 1 details, the system calculates the value of the benefits in kind by using effective-dated rates that are stored in the IRAS Benefit Rates table. These rates reflect the rates that are detailed in section B of the IRAS Appendix 1 form. You create the unit or values for each benefit on the Appendix 8A component.

For each benefit that you select, insert a new row and enter the values for the Year of Cessation and year that is prior to the year of cessation. You use these values in the calculation of the taxable value of the employee's benefit in kind items.

Related Links

[Printing IR21 Forms](#)

[Creating IR21 and Appendix 1 Forms](#)

[Creating Appendix 8A Data](#)

[Reviewing and Maintaining Appendix 8A Forms](#)

[IRAS Benefit Rates SGP Page](#)

Printing IR21 Forms

This topic provides details about the page used to print IR21 forms.

When you run this process, the system retrieves and prints data from the IR21 tables. You can initiate this process either by choosing a pay group or individual employee IDs.

Note: The status should be awaiting whenever you want to print or reprint an Appendix 8A, IR8A/IR8S or IR21 form. If you already issued one of the forms, change the status back to awaiting to reprint it, or you can select the Reprint Forms check box to reprint those that you already issued. You should also change the status to awaiting before printing if the setting is issued.

Page Used To Print IR21 Forms

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Print IR21 Forms SGP Page	GPSG_RC_IR21_PRT	Print IR21 forms.

Related Links

[Creating IR21 and Appendix 1 Forms](#)

[Reviewing and Maintaining IR21 and Appendix 1 Forms](#)

Creating IRAS Electronic Files

This topic provides details about the pages used to create IRAS electronic files.

You can produce files in the format that Singapore IRAS requires for electronic reporting of employees' payments and benefits, and processes enable you to create the files in the format that the CPF/IRAS Line system requires. CPF/IRAS Line is an electronic service that is jointly provided by the CPF Board and IRAS. With this service, employers in Singapore can electronically submit salary information in Form IR8A, Appendix 8A, 8B and Form IR8S to IRAS. Paper copies of these forms are therefore unnecessary (although you may print the paper copies if necessary).

If you are creating an amendment record, select the form type as 'Amendment' before running the process.

Pages Used To Create IRAS Electronic Files

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Create IR8A File SGP Page	GPSG_RC_IRAS_FILE	Enter criteria to run the Create IR8A File process, which creates a file that can be imported by the IRAS Line system for electronic reporting to the IRAS. This process extracts data from the records that are created by the IR8A/IR8S process and writes them to a flat file.

Page Name	Definition Name	Usage
Create IR8S File SGP Page	GPSG_RC_IRAS_FILE	Enter criteria to run the Create IR8S File process, which creates a file that can be imported by the IRAS Line system for electronic reporting to the IRAS. This process extracts data from the records that are created by the IR8A/IR8S process and writes them to a flat file.
Create Appendix 8A File SGP Page	GPSG_RC_IRAS_FILE	Enter criteria to run the Create Appendix 8A File process, which creates a file that can be imported by the IRAS Line system for electronic reporting to the IRAS. This process extracts data from the records that are created by the Appendix 8A process and writes them to a flat file.
Create Appendix 8B File SGP Page	GPSG_RC_IRAS_FILE	Enter criteria to run the Create Appendix 8B File process, which creates a file that can be imported by the IRAS Line system for electronic reporting to the IRAS. It extracts data from the records that are created by the Appendix 8B process and writes them to a flat file.

Creating IR8A/IR8S Amendments

Amendment of IRAS submission is required when there is a change to the submitted amount or the field affecting the total amount of employment income. Amendment record also needs to be created when there is an error in employee ID number. You can modify the record before and after the actual submission to the IRAS.

Use the Create IR8A/IR8S Form page to modify the record before the actual submission to the IRAS. To create amendment record:

1. Run the Create IR8A/IR8S Tax Forms process using the Create IR8A/IR8S Form page to create the amended IR8A/8S data for the required year for the eligible employees.
2. Print the IR8A/IR8S amended forms.
3. Generate Amendment file.
4. Submit the Amended file to IRAS after successful validation.

Note: You need to select the form type as ‘Amendment’ before running the Create and Print processes.

To modify the record after the actual submission to the IRAS, use the IR8A/8S Amendment Data SGP page. Amendment data is also maintained using the same page.

Note: You can create multiple amendments for the same employee on different dates. System store the data and sum up the values of all the records with “Awaiting Issue” status for generating amendment file.

Pages Used to Create IR8A/IR8S Amendments

Page Name	Definition Name	Usage
<u>IR8A Personal Data Page</u>	GPSG_IR8A_AMD_DTLS	Use to maintain the personal data of the employee for whom the amendment record is created.
<u>IR8A Income Page</u>	GPSG_IR8A_AMD_INCM	Use to update the amendment data for earnings to be reported under IR8A.
<u>IR8A Deductions Page</u>	GPSG_IR8A_AMD_DEDS	Use to update the amendment data for deduction and CPF related data to be reported under IR8A.
<u>IR8S Details Page</u>	GPSG_IR8S_AMD_DTLS	Use to update the amendment data to be reported under IR8S.

Note: The text fields and date fields cannot be amended using this amendment file submission. The details should be emailed to IRAS.

IR8A Personal Data Page

Use the IR8A Personal Data (GPSG_IR8A_AMD_DTLS) page to view the personal details of the employee for whom the amendment record is created.

Navigation

Global Payroll & Absence Mgmt > Year-End-Processing > IR8A/IR8S Amendment forms SGP > IR8A Personal Data

Image: IR8A Personal Data page

This example illustrates the fields and controls on the IR8A Personal Data page.

The screenshot displays the IR8A Personal Data page for an employee named Susan Jones. The page includes several tabs at the top: IR8A Personal Dta, IR8A Income, IR8A Deductions, and IR8S Details. The main form area contains the following fields and sections:

- Employee Information:**
 - Name: Susan Jones
 - Person ID: 0002
 - Tax Year: 2015
 - *Issue Status: Awaiting Issue (dropdown menu)
 - Date Issued: (empty field)
 - Date Created: 12/29/2016
 - Balance Group Nbr: (empty field)
- Employer's Tax Ref Nbr:** (empty field)
- Employee's Personal Details:**
 - National ID
 - Date of Birth
 - Job Description
 - Address
 - Sex
 - Marital Status
- Employment Commenced/Ceased:**
 - First Start Date
 - Termination Date
- Other Information:**
 - Bank Name

Issue Status

The status of the amendment data will be 'Awaiting Issue' until the generation of amendment file.

After the amendment form is generated, the issue status will be changed to 'Issued' by the system. If you need to correct the history, change the record issue status manually (back to "Awaiting") and regenerate the amendment file.

Date Created

Displays the date on which the amendment data is created.

If you create amendment data again for the same employee on another date, system will sum up the values of all the records with "Awaiting Issue" status for generating amendment file

IR8A Income Page

Use the IR8A Income (GPSG_IR8A_AMD_INCM) Page to update the amendment data for earnings to be reported under IR8A.

Navigation

Global Payroll & Absence Mgmt > Year-End-Processing >IR8A/IR8S Amendment forms SGP >IR8A Income

Image: IR8A Income Page

This example illustrates the fields and controls on the IR8A Income page.

IR8A Personal Dta		IR8A Income		IR8A Deductions		IR8S Details	
Susan Jones		Person ID 0002					
Tax Year 2015	*Issue Status Awaiting Issue	Date Issued	Date Created 12/29/2016	Bal Grp Nbr			
Employer's Tax Ref Nbr							
Income							
Gross Salary, Fees, Leave Pay, Wages and Overtime Pay			0.00				
Bonus (non-contractual bonus declared on 01 and/or contractual bonus)			0.00				
Director's fees approved at the AGM/EGM on 01			0.00				
OTHERS							
Gross Commission for period 01 Commission To Date 01				☐ Regular Commission 0.00 ☐ Other than Monthly Pension 0.00			
Allowances							
Transport							
Entertainment							
Other Allowance							
Total Allowances			0.00				
Gratuity & compensation							
Payment in Lieu of Notice			0.00				
Detailed Information Gratuity			0.00				
Payment Information Ex-gratia			0.00				
Others Information Payment for Loss of Office			0.00				
Others 0.00							
Total Gratuity			0.00				
Retirement benefits							
Retirement Fund Name							
Amount accrued up to 31/12/92 0.00				Amount accrued from 1993		0.00	
Contrib to O'seas Pension Fund							
Overseas Pension Fund Name				Contributions		0.00	
Detailed Information				Voluntary Employer CPF Contrib		0.00	
				Gain/profit from Share Options		0.00	
				Gain/Profits from share Option			
				Value of Benefits in Kind		0.00	
☐ Section 45 Applicable				Total Income		0.00	
Approval Obtained from IRAS 				Date of Approval			
Income Tax Details							
*Income Tax Borne by Employer No							
Income sub to Tax Remission				Income tax borne by Emplr		0.00	
Exempt/Remission Indicator Not Applicable				Income Tax borne by Employee		0.00	

Income

Gross Salary, Fees, LeavePay, Wages and Overtime Pay Enter the updates on Gross Salary, Fees, LeavePay, Wages and Overtime Pay

Bonus (non contractual/contractual bonus declared on Enter a date within the same year as the original date for updating bonus related amendment.

Director's fees approved at the AGM/EGM on The date on which the payment of director's fees is approved.
Enter a date within the same year as the original date.

Others

Regular Commission If this checkbox is left blank in the original submission, this information can be overwritten in the amendment submission.

But, if the indicator was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS.

Other than Monthly

If this checkbox is left blank in the original submission, this information can be overwritten in the amendment submission.

But, if the indicator was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS.

Allowances

Use Allowances section to enter the changes on transport, entertainment and other allowances.

Gratuity and Compensation

Use Gratuity and Compensation section to enter gratuity related changes.

Detailed Information

Use this link to view more information on gratuity compensation.

Payment Information

Use this link to view the reason and basis of payment for loss at office.

Other Information

Use this link to view additional details on reason of payment.

Note: Text fields cannot be amended using the amendment file submissions.

Retirement Benefits

Use this section to enter the changes on retirement benefits.

Contribution to Overseas Pension Fund

Use this section to enter the changes on overseas pension fund contributions.

Detailed Information

Use this link to view more information on gratuity compensation.

Section 45 Applicable

Select this check box if section 45 is applicable for the employee.

Note: If this checkbox is left blank in the original submission, this information can be overwritten in the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS.

Approval Obtained from IRAS

Select from the following list:

- Yes
- No

Note: If the field was left blank in the original submission, this information can be overwritten in the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS.

Income Tax Details

Use this section to enter the changes on income tax details.

Income Tax Borne by the Employer Select from the following options:

- No
- Partial
- Yes

Note: If the field is left blank in the original submission, this information can be overwritten using the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS.

Exempt/Remission Indicator

Select from the following options:

- Exemption
- Income from OS Employment
- Income-OS Employment&Pen.Fund
- Not Applicable
- OS Pen.Fund – Tax Concession
- Seaman
- Tax Remission on OCLA
- Tax Remission on OHQ

By default, Not Applicable is selected.

Note: If this field is left blank in the original submission, this information can be overwritten using the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS

Approval Obtained from IRAS

Select from the following list:

- Yes
- No

Note: If this field is left blank in the original submission, this information can be overwritten using the amendment

submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS.

IR8A Deductions Page

Use the IR8A Deductions Page to update the amendment data for deduction and CPF related data to be reported under IR8A

Navigation

Global Payroll & Absence Mgmt > Year-End-Processing >IR8A/IR8S Amendment forms SGP >IR8A Deductions

Image: IR8A Deductions Page

This example illustrates the fields and controls on the IR8A Deductions page.

IR8A Personal Data

IR8A Income

IR8A Deductions

IR8S Details

Ann De Souza

Person ID KS0008

Tax Year 2015

*Issue Status

Awaiting Issue

Date Issued

Date Created 10/31/2016

Bal Grp Nbr 002

Employer's Tax Ref Nbr 198010201M

Singapore Business Institute

DEDUCTIONS

Employee's compulsory contribution to

CPF

Designated Fund

1000.00

1000.00

Pension Fund Name

Employee's voluntary CPF contribution obligatory by contract for NRIC holders posted overseas

0.00

Overseas Posting

Other

Insurance

Adjustment

2000.00

2000.00

0.00

Donated to YMF

Donated to CDAC

Donated to Community Chest

Donated to ECF

Donated to SINDA

Other tax exempt donations

Contributions Deducted For MBF

0.00

Employee's compulsory contribution to and Fund Name

Select the CPF option if the employee has CPF contributions, and the Fund Name field displays C.P.F. When the employee has no CPF contribution, the Designated Fund option is available for selection.

Note: If a checkbox is left blank in the original submission, this information can be overwritten in the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS

Employee's voluntary CPF contribution obligatory by contract for NRIC holders posted overseas

This total includes year-to-date contributions of all voluntary CPF (employee voluntary contributions) that are obligatory by contract of employment in respect of NRIC holders who are posted overseas. It includes the values from the accumulators for the category IR8A employee voluntary CPF when the employee has a value of Y set for the variable IRS VR OVERSEAS on the Payee Supporting Elements record (GP_PAYEE_SOVR).

Note: If a checkbox is left blank in the original submission, this information can be overwritten in the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS

Donations For Donated to YMF, Donated to Community Chest, SINDA, CDAC, ECF, and Other tax exempt donations

The total donations that are deducted through salaries includes year-to-date deductions for all of the following deduction elements; MBMF, SINDA, SHARE (also known as Community Chest), CDAC and ECF. If the check box is selected for these deductions, this indicates that deductions were taken during the year. It includes the values from the accumulators for the categories IR8A MBMF, IR8A Community Chest donations, IR8A SINDA, IR8A CDAC, IR8A ECF and IR8A other tax exempt donation.

Note: If a checkbox is left blank in the original submission, this information can be overwritten in the amendment submission. But, if it was selected previously, this cannot be amended in the submitted record. The details should be emailed to IRAS

IR8S Details Page

Use the IR8S Details Page to maintain and update the amendment data for earnings, deduction and CPF related data to be reported under IR8S.

Navigation

Global Payroll & Absence Mgmt > Year-End-Processing > IR8A/IR8S Amendment forms SGP > IR8S Details

Image: IR8S Details Page

This example illustrates the IR8S Details page

IR8A Personal Dta | IR8A Income | IR8A Deductions | **IR8S Details**

Susan Jones Person ID 0002

Tax Year 2015 *Issue Status **Awaiting Issue** Date Issued Date Created 12/29/2016 Bal Grp Nbr
Employer's Tax Ref Nbr Permanent Status Date
Date of Renouncing SGP PR

Details of monthly wages and contributions Personalize | Find | First 1 of 1 Last

*Month	Ordinary Wages	CPF - Employer (Ord)	Employee Ordinary CPF	Approved Fund (Ord)	Additional Wages	Employer Additional CPF	Employee Additional CPF	Approved Fund (Add)
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*Issue Status **W** Overseas To Date Calculate Totals

☐ CPF Required while Overseas CPF Full Contribution for SPR
☐ Capping Applied

Excess/Vol CPF Excl OS Posting

Employer's Contribution 0.00
Employee's Contribution 0.00
☐ Obligatory by Contract of Empl

Details of Refund claimed/to be claimed Find | View All First 1 of 1 Last

ADDITIONAL WAGES				AMOUNT OF REFUND					
Amount	Period From	Period To	Date Paid	Employer			Contribution	Employee	
				Employer Refund Amount	Employer Refund Interest Amt	Employer Refund Date		Employee Refund Interest Amt	Employee Refund Date
0.00				0.00	0.00		0.00	0.00	

Remarks
200 characters remaining

Note: When you amend amount fields in IR8S that affect amount in IR8A (If the changes to the amount fields affect the amount for the field “Excess contribution to CPF made by employer”) an amendment record should be submitted for both the IR8A and the IR8S forms.

Posting Festive Advances to Global Payroll

Understanding Festive Advance Payroll Integration

The festive advance payment ensures that employees have sufficient money to pay for the larger-than-usual expenses often incurred during certain festival periods. This money is not a bonus or additional salary; it is a form of interest-free loan advanced by the employer, to be recouped by deductions made in subsequent payrolls.

After setting up some base information such as calculation rules and pay program and then calculating and reviewing the appropriate festive advance amounts for individual employees in HR, Global Payroll then enables you to:

- Distribute the amount to the employee.
- Recover the advance from the employee in subsequent payrolls.

The following steps provide an overview of the integration between HR and Global Payroll and the process involved in setting up, posting, paying and recovering festive advance amounts. A quick look at the steps involved in setting up and managing festive advances from HR through to Global Payroll provides you with an understanding of the "big picture" of the Administer Festive Advance business process.

You firstly use PeopleSoft HR to set up and manage your festive advances (*steps 1–8*) and then use Global Payroll to post, pay and then recover the advances (*steps 9–12*):

1. Set up your religions and ethnic groups using the Religions page and Ethnic Group page.
2. Set up the default religions and ethnic groups for your employee's using the Personal Data - Eligibility/Identity page.
3. Set up the rules by which the festive advance amounts are calculated using the Festive Advance Calc Rule (festive advance calculation rule) page.
4. Use the Festive Advance Pay Program page to group your festive advance payment rules to create the programs you'll use to pay festive advances to your employees. You select the festive advance earnings and deductions that will be used in Global Payroll to pay and then recover the festive advance after posting.
5. Link your festive advance pay programs to specific job codes using the Job Code Table - Job Code Profile page.
6. Override any default festive advance set up for specific employees using the Job Data - Employment Information page, and specify a date from which the employee is eligible for festive advance.
7. Identify eligible employees and calculate the festive advance based on setup, rules, and type of festive holiday using the Festive Advance Calculation page. Festive advance amounts are stored in FA Payments Table.

8. Review and confirm festive advance calculations.

View, change and approve calculated festive amounts online using the FA Employee Details page and FA Pay Details page.

9. Post calculated festive advance amounts to Global Payroll by using the run control page.

The posting process (GPSG_FA_POST AE) enables you nominate the calendar to which the payments are to be posted, and to copy the festive advances from the FA Payments table into the Global Payroll Positive Input tables.

10. Festive advance earnings for each festive amount type enable you to pay the festive advance.

11. When an advance is paid, it is then added to the following two accumulators:

- *FAD AC ADV AMT (Advance Amount Accumulator)*: Holds the amount paid and is cleared out when each advance is paid so that it only contains the value of the last paid advance.
- *FAD AC FA BAL (Outstanding Balance Accumulator)*: Used to hold the outstanding balance and is also reduced by the payback deductions.

12. Customary festive advance payback deductions, corresponding to each of the festive advance types (and supporting elements) enable you to deduct Festive Advance amounts in subsequent pays. This enables you to recover the entire outstanding festive advance payments when an employee terminates.

See PeopleSoft Human Resources Administer Workforce, PeopleSoft Human Resources Administer Festive Advance, and PeopleSoft Global Payroll product documentation for more information.

Related Links

[Understanding Deductions for Singapore](#)

Posting and Unposting Festive Advance Payments

This topic provides an overview of festive advance payment posting and unposting.

Page Used to Post and Unpost Festive Advance Payments

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Post/Unpost Festive Advncs SGP Page	GPSG_RC_FA_POST	Run the Festive Advance Posting/Unposting process.

Understanding Festive Advance Payment Posting and Unposting

After you have reviewed the festive advance payment amounts in HR, you can post the festive advances to Global Payroll. The GPSG_FA_POST AE (festive advance) posting process enables you nominate the calendar to which the payments are to be posted, and to copy the festive advances from the FA Payments table into the Global Payroll Positive Input tables. After payments are posted to Positive Input, the status of the festive advance payments is updated to prevent reposting. An unpost option included in the festive

advance posting process also enables you to delete the posted advances from specified calendars on the Positive Input tables, provided the pay has not already been finalized.

Note: Only calendars that have not already been finalized are allowed. If the calendar is already calculated, iterative triggers are created.

On the Post/Unpost FA page, when the processing type is post, and the status is *Approved*, the GPSG_FA_POST AE (festive advance) posting process enables you to copy the festive advances from the FA_PAYMENT table into the Global Payroll Positive Input tables. If the calendar is open, and a trigger doesn't already exist, an iterative trigger (GP_ITER_TRGR) row is created and the FA_PAYMENT row status is updated to *Posted*.

When the processing type is Unpost, and the status is *Posted*, the unposting process changes the row status of the FA_PAYMENT table to *Approved*.

Paying Festive Advance Payments in Global Payroll

To pay the festive advances through Global Payroll, earnings elements are provided for each of the festive advance holiday types (Chinese New Year, Christmas, Deepavali and Hari Raya). The value of the earnings all come from positive input. You specify the earnings elements to be used for payment of the festive advances on the Festive Advance Pay Program page in HR. To ensure you select appropriate earnings on this page, the system enables you to select only earnings with a category of *FA* (Festive Advance). All the elements created use this category. Separate earnings are provided for paying advances for each of the festive advance types and they are all set up identically.

Each of the festive advances (earnings) use the FAD FM ADVANCE post processing formula. Whenever an advance is paid, the formula adjusts the advance accumulator so it contains only the latest advance amount paid to the employee. The current value of the accumulator FAD AC ADV AMT is moved to variable FAD VR ADV CLR, which subtracts from the accumulator, effectively wiping out its current value.

The following festive advance earnings add to the FAD AC ADV AMT accumulator:

- CNY ADV — Chinese New Year Advances.
- DEEPAVALI AD — Deepavali Advances.
- XMAS ADV — Christmas Advances.
- HARI RAYA AD — Hari Raya Advances.

See PeopleSoft Human Resources Administer Workforce, PeopleSoft Human Resources Administer Festive Advance, and PeopleSoft Global Payroll product documentation for more information.

Related Links

[Understanding Deductions for Singapore](#)

[Understanding Earnings for Singapore](#)

Recovering Festive Advance Payments in Global Payroll

Global Payroll enables you to make the actual festive advance payments through the Global Payroll system. However, as festive advance payments are advances, they must then be recovered through deductions in the payroll system in subsequent pay periods. Separate customary deductions corresponding to each of the festive advance types and supporting elements enable you to deduct festive advance amounts in subsequent pays. This enables you to recover the entire outstanding festive advance payments when an employee terminates.

You specify the deduction elements to be used for the recovery of the festive advances on the Festive Advance Pay Program page in HR. To ensure you select appropriate deductions on this page, the system enables you to select only deductions with a category of *FA* (Festive Advance). All the elements created use this category. Separate deductions are provided for recovering advances for each of the festive advance types and they are all set up identically.

The following festive advance deductions enable you to recover festive advance payments (subtracts from the FAD AC ADV AMT accumulator):

- CNY PBK — Chinese New Year Advance Recovery.
- DEEPAVALI PB — Deepavali Advance Recovery.
- XMAS PBK — Christmas Advance Recovery.
- HARI RAYA PB — Hari Raya Advance Recovery.

Note: Deductions are delivered to recover 100% of the advance in the following period. To spread it out you should change the percentage on the deduction.

Managing Festive Advance Recoveries

The following supporting elements control the processing of festive advance recoveries (payback):

1. When an advance is paid, it is added to two accumulators:
 - *FAD AC ADV AMT (Advance Amount Accumulator)*: Holds the amount paid and is cleared out when each advance is paid so that it only contains the value of the last paid advance.
 - *FAD AC FA BAL (Outstanding Balance Accumulator)*: Used to hold the outstanding balance and is also reduced by the payback deductions.
2. The amount for the payback deductions is based on the first accumulator (the amount of the last paid advance). Although, in the delivered rules, it is 100% of that amount, you can change this to spread the repayments as required.

Note: Accumulators are updated at the end of the process, so the pay back deduction is calculated based on the accumulators from the previous pay, not including any newly paid advance.

3. A post processing formula, FAD FM ADV LIMIT is used with all of the deductions to limit the deduction amount to the outstanding balance (the second accumulator, FAD AC FA BAL). If an employee's termination date falls within the current period, the post processing formula overrides the

deduction amount with the entire outstanding balance so that the advance is always fully repaid on termination.

4. Formula FAD FM ADV PBCK checks first whether there is any outstanding advance to be repaid (in accumulator FAD AC FA BAL) and if there is, whether the current deduction is the one specified on the employees FA Program for paying it back. The outstanding balance is also checked in the FAD GC ADV PBCK generation control to save calculating when there is no advance to repay. An error message is generated if the gross pay is less than the amount to be deducted.
5. Array FAD AR PBCK DEDN loads the deduction code that is assigned to the employees FA Program / Holiday Type into variable FAD VR PBCK DEDN.

See PeopleSoft Human Resources Administer Workforce, PeopleSoft Human Resources Administer Festive Advance, and PeopleSoft Global Payroll product documentation for more information.

Related Links

[Understanding Deductions for Singapore](#)

[Understanding Earnings for Singapore](#)

Printing and Viewing Payslips

Overriding Payslip Delivery Options

The default delivery option for all payslips is the internal or external address that you selected when you defined your payslip template. You can set an effective-dated override of that default at the payee level to redirect the payslips to a different delivery option.

Page Used to Override Payslip Delivery Options

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Payslip Delivery Option SGP Page	GPSG_PSLP_PYE	Select an effective-dated delivery option for an individual payee that is different from the default on the payslip template.

Related Links

[Printing Payslips](#)

[Viewing Payslips Online](#)

[Understanding Payslip Setup for Singapore](#)

Printing Payslips

To print payslips, you must run the Create Print Payslips process, then run the GPSGPYSL Job. The template that you defined controls the layout of the printed payslip.

You print payslips by Calendar Group ID. You can restrict the payslips printed from the pay run associated with the Calendar Group ID. You can print payslips for:

- An entire Calendar Group ID.
- Individual payees for the selected Calendar Group ID.
- Groups of payees in the selected Calendar Group ID by pay entity, pay group, department, or location. The run control page has links to the options.

You can set up to three sort keys from the following options: *Department*, *Employee Name*, *Location*, *Not Applicable*, *Pay Entity* or *Pay Group*. If you select *Not Applicable* the program prints the payslips by employee ID.

The Create/Print Payslips SGP page launches a Job (GPSGPYSL) containing two processes in sequence:

1. The Structured Query Report (SQR) GPSGPY01 prints the payslip report and provides self-service related information for ePay if ePay is licensed.
2. The GP_EPAY Application Engine process uses the payslip report and self-service related information provided by the prior processes in this job to create self-service payslips for each payee. If ePay is not licensed, this process will report that ePay has not been licensed and will complete with success.

See "Setting Up View Payslip" (PeopleSoft HCM 9.2: ePay).

Important! When running the <name of job> Job, the following Type and Format options can be used with ePay: None and None (defaults to Web and PDF), Web and PDF, or File and PDF. If using File and PDF, do not use a custom output destination from the Process Scheduler Request page.

Page Used to Print Payslips

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Create/Print Payslips SGP Page	GPSG_RUNCTL_PSLP	Create and print payslips.

Related Links

[Viewing Payslips Online](#)

[Understanding Payslip Setup for Singapore](#)

[Overriding Payslip Delivery Options](#)

Viewing Payslips Online

If you license PeopleSoft ePay, Employees can view an online version of the payslip in the View Payslip self-service transaction. To aid in resolving questions raised by employees about their payslips, the payroll administrator can view employees' self-service payslips in an online view that replicates the employees' view. What you see online is based upon the layout defined in your payslip template, just as what you see on the printed payslip is based on the payslip template. This self-service transaction is part of our ePay application.

Related Links

[Printing Payslips](#)

[Understanding Payslip Setup for Singapore](#)

[Overriding Payslip Delivery Options](#)

"Setting Up View Payslip" (PeopleSoft HCM 9.2: ePay)

"Viewing Payslips Online" (PeopleSoft HCM 9.2: ePay)

Running Banking and Recipient Processes

Understanding Banking and Recipient Processing

As part of Global Payroll for Singapore, we support net payment (employee salary) direct deposits and recipient payments, using the electronic file (GIRO) format. Banking and recipient processing functionality enables you to:

- Run an EFT file creation process to generate a file that includes employee salaries (net payments) and recipient payments. Net amounts and recipient payments are calculated by the core banking process and stored in the GP PAYMENT result table.
- Generate data for the purpose of delivering deduction details to the recipient. The program extracts payment information directly from the GP PAYMENT result table, to create the GIRO file.
- (As recipients) pay a commission to the pay entity, you can choose whether you would like the commission to be taken out of the recipient payment.
- Generate a report containing information on amounts transferred to employee accounts (Net Payment Report) and another report containing details of amounts collected from employees on behalf of a recipient (Recipient Report).

Note: In this topic a provider and a recipient, unless otherwise mentioned, are the same thing.

Understanding Bank Accounts for Singapore

The following validation occurs when adding bank accounts for Singapore:

- Bank IDs must be 4 numeric characters and the bank must be on the Bank Table (BANK_EC_TBL).
- Branch codes must be 3 numeric characters. They are validated against the bank branch table (BANK_BRANCH_TBL).
- Bank account numbers must be no more than 11 numeric characters and there is no validation.

Related Links

["Understanding Banking" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Managing Electronic Fund Transfers](#)

[Generating Recipient Payment Report Files](#)

Managing the Singapore Banking Process Flow

The banking process of Global Payroll brings together payroll data, pay entity source bank data, and payee or recipient bank data. The EFT file creation process extracts data compiled by the banking process according to the type of EFT file that you are creating, merges it with data provided by the Singapore country extension and creates the file for transmission.

Global Payroll manages the banking process as follows:

1. Run the payroll process using Global Payroll.

This provides the payment data for the banking process.

2. Run the Global Payroll banking process.

Net amounts and recipient payments are calculated by the core prepayment banking process and stored in the GP PAYMENT result table. The GP status is set to *P* (prepared). The GP PAYMENT result table contains one entry for every net pay distribution from every payment included in a calendar run and provides the basis on which an organization pays its payees.

3. Using Global Payroll for Singapore, run the Create EFT Payment File SGP process (Application Engine process GPSG_EFT_GIR), which populates the GIRO file used for electronic fund transfer.

In this step, the system selects payees from GP PAYMENT with the following parameters:

- Payment status: *F* (finalized).
- Payment type: *01* (net pay distribution).
- Payment method: *T* (bank transfer).
- Currency code: SGP.

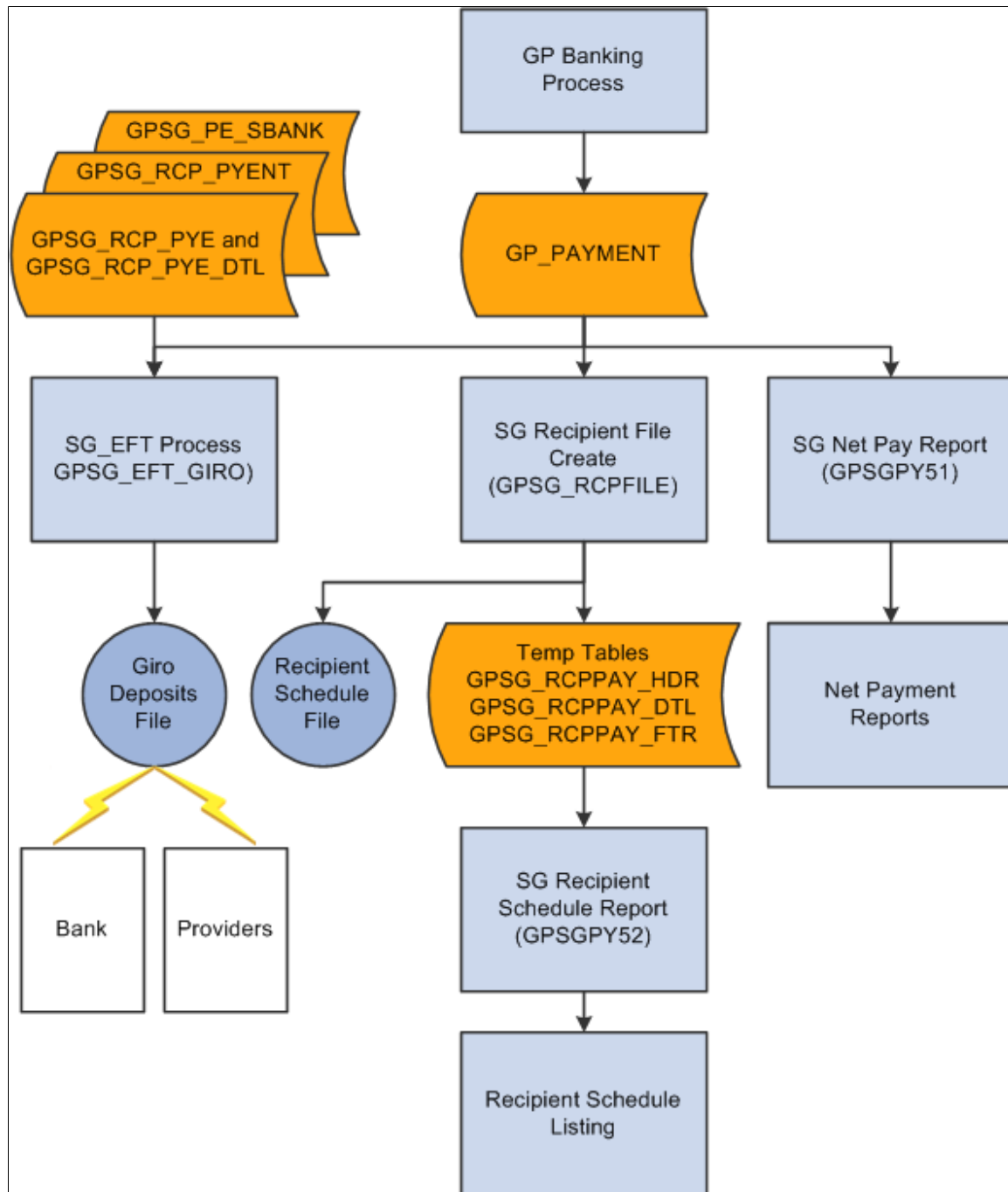
Note: The Source Bank in the GP_PAYMENT rows selected must have *GIRO* as its EFT Domestic otherwise those GP_PAYMENT rows will not be selected (even though it satisfies the 4 previous bullet points).

The payment status for the selected payees is set to *T* (transferred) in GP PAYMENT.

Note: You must run the banking process before the GIRO file generation process.

Image: Banking and Recipient Processing

The following diagram shows the process flow for banking and recipient processing:



Related Links

["Understanding Banking" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Managing Electronic Fund Transfers](#)

[Generating Recipient Payment Report Files](#)

Managing Electronic Fund Transfers

This topic provides an overview of electronic fund transfers, and discusses how to create an electronic fund transfer (EFT) GIRO file.

Page Used to Create the Electronic Funds Transfer (EFT) GIRO File

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Create EFT Payment File SGP Page	GPSG_EFT_GIRO_RC	Enter the parameters for the electronic file creation.

Understanding Electronic Fund Transfer

The system creates the Singapore standard GIRO deposits file using a process that gives you multiple options that control what the file contains. The process creates a separate GIRO file for each source bank account referenced in the processing. The files are named *EFTxxxx999.GIR*, where *xxxx* is the 4 digit bank ID and *999* is a sequence number. Your options for the content of a file are:

- Net pay only.
- Recipient payments only.
- Net pay and recipient payments.

Note: You must have prepared or finalized your banking process (GP_PMT_PREPARE) before you can create the GIRO file. After the GIRO file is created, the system changes PMT_STATUS on GP_PAYMENT from F (Finalized) to T (Transferred).

An Application Engine program, GPSG_EFT_GIR, extracts the salary data from the GP_PAYMENT table and creates the GIRO file for transmission to the bank. You can create files for net pay only, recipient payments only, both net pay and recipient pay, or for specific deductions.

Related Links

"Understanding Banking" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Generating Recipient Payment Report Files](#)

Create EFT Payment File SGP Page

Use the Create EFT Payment File SGP page (GPSG_EFT_GIRO_RC) to enter the parameters for the electronic file creation.

Navigation

Global Payroll & Absence Mgmt > Payment Processing > Create EFT Payment File SGP > Create EFT Payment File SGP

Image: Create EFT Payment File SGP page

This example illustrates the fields and controls on the Create EFT Payment File SGP page.

Payment Type

Select from *Net Pay Distributions Only*, *Net Pay and Recipients* or *Recipient Deductions Only*.

The EFT the system creates contains data only for payments of the type specified.

Deposit Date

This is the date of the actual transfer of funds and the date they are deposited with the bank. The date is written to the GIRO header. It is normally the same as the payment date on the pay calendar but you may need to change it if the payment date is not a business date. The date cannot be in the past.

Net Pay Distributions

Calendar Group ID

Enter the ID for the calendar group for which you want the system to extract payee net pay data. You can only select calendars for which the banking process is finalized. You do not need a Calendar Group ID for the *Recipient Deductions Only* payment type.

Recipient Payments

Pay Entity

When you set up deduction recipient data, you specify a pay entity as part of the payment details. It is where you specify commission details and your Group Number. You do not need a pay entity for net pay distributions only.

Debit Date

The system extracts recipient payments where the debit date is equal to the recipients deposit schedule. If the recipient does not

have a deposit schedule the system extracts payments using the debit date without reference to a deposit schedule.

Recipient Selection and Deduction

The system includes payments according to these rules (and according to the debit date and its rules):

All Recipients: Payments for *all deductions* for all recipients according to the debit date rules.

Selected Deduction: Payments for all recipients for the (single) selection you make in the Deduction field.

Selected Recipients: Payments for all deductions for the recipients you select in the Recipient ID field.

Related Links

"Understanding Banking" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Generating Recipient Payment Report Files](#)

Generating Recipient Payment Report Files

This topic provides an overview of recipient payment report files, and discusses how to create recipient payment electronic files and reports.

Page Used to Create Recipient Payment Electronic Files and Reports

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Create Recipient File SGP Page	GPSG_RUNCTL_RCP_FL	Enter the parameters for generating recipient payment files.

Understanding Recipient Payment Report Files

It is common for organizations to transmit a file to a recipient so they can update their records. For example, an organization may pay a recipient weekly and at the end of the month deliver a file with all the payment details. Recipients generally specify the information they want and the report file layout. After you have created the file layout, link it to the recipient in the Deduction Recipients SGP page.

The process creates a separate flat file for each recipient/group ID/Pay Entity/Pay Date combination. The files are named *xxxxxx99.TXT*, where *xxxxxx* is the recipient ID and *99* is a sequence number.

We have supplied a sample file layout, GPSG_RCPNT_FILE. Application Engine, GPSG_RCPFILE, gets the file layout which is stored on the Deduction Recipients SGP page.

Note: This electronic file depends upon the prior running of Application Engine, GPSG_EFT_GIR for recipients.

Related Links

"Understanding Banking" (PeopleSoft HCM 9.2: Global Payroll)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Managing Electronic Fund Transfers](#)

Create Recipient File SGP Page

Use the Create Recipient File SGP page (GPSG_RUNCTL_RCP_FL) to enter the parameters for generating recipient payment files.

Navigation

Global Payroll & Absence Mgmt > Payment Processing > Create Recipient File SGP > Create Recipient File SGP

Image: Create Recipient File SGP page

This example illustrates the fields and controls on the Create Recipient File SGP page.

The screenshot shows the 'Create Recipient File SGP' page. At the top, there's a header with 'Run Control ID 01', 'Report Manager', 'Process Monitor', and a 'Run' button. Below this, there are input fields for '*Debit Date' (03/24/2014), '*Payment Date' (03/24/2014), '*Recipient Selection' (a dropdown menu showing 'Selected Recipients'), and 'Deduction'. At the bottom, there's a table with columns 'Recipient ID' and 'Recipient Name'. The table has one row with '1' in the 'Recipient ID' column. Navigation controls like 'Personalize', 'Find', 'First', '1 of 1', and 'Last' are also visible.

Debit Date

The system extracts recipient payments where the debit date is equal to the recipients deposit schedule. If the recipient does not have a deposit schedule the system extracts payments using the debit date without reference to a deposit schedule.

Payment Date

This the date, passed to the file header, that the bank passed the payment to the recipient.

Recipient Selection and Deduction

Select from: *All Recipients*, *Selected Deduction*, or *Selected Recipients*. You select only one deduction but multiple recipients for the second and third options.

Reporting Net Payment

This topic provides an overview of reporting net payment, and discusses how to view the new payment report.

Page Used to Create Net Payment Report

Page Name	Definition Name	Usage
Net Payment Report SGP Page	GPSG_NET_PAY_RC	Enter the parameters for generating Net Payment Report. Choose detail or summary reporting.

Understanding Net Payment Reports

The Net Payment Report, GPSGPY51 SQR is a listing of all the net payments generated by the core Global Payroll core banking process. You enter the calendar group ID you want to report on and specify if you want payee level detail or just a summary.

The Net Payment Report extracts data from the GIRO Transaction Table, the Header Table, from Personal Data, and from Job.

Related Links

["Understanding Banking" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

[Understanding Banking and Recipient Processing Setup for Singapore](#)

[Managing Electronic Fund Transfers](#)

[Generating Recipient Payment Report Files](#)

Net Payment Report SGP Page

Use the Net Payment Report SGP page (GPSG_NET_PAY_RC) to enter the parameters for generating Net Payment Report.

Choose detail or summary reporting.

Navigation

Global Payroll & Absence Mgmt > Payment Processing > Net Payment Report SGP > Net Payment Report SGP

Image: Net Payment Report SGP page

This example illustrates the fields and controls on the Net Payment Report SGP page.

The screenshot shows the 'Net Payment Report SGP' page. At the top, there are links for 'Run Control ID PS', 'Report Manager', and 'Process Monitor', along with a 'Run' button. Below these, there is a 'Language' dropdown menu set to 'English'. A horizontal line separates the top section from the main input area. In the main area, there is a '*Calendar Group ID' field with the value 'G1_GRP_PERF_APR04' and a magnifying glass icon, followed by the text 'Apr 04 Performance Testing'. Below this is a '*Report Level' dropdown menu set to 'Detail'.

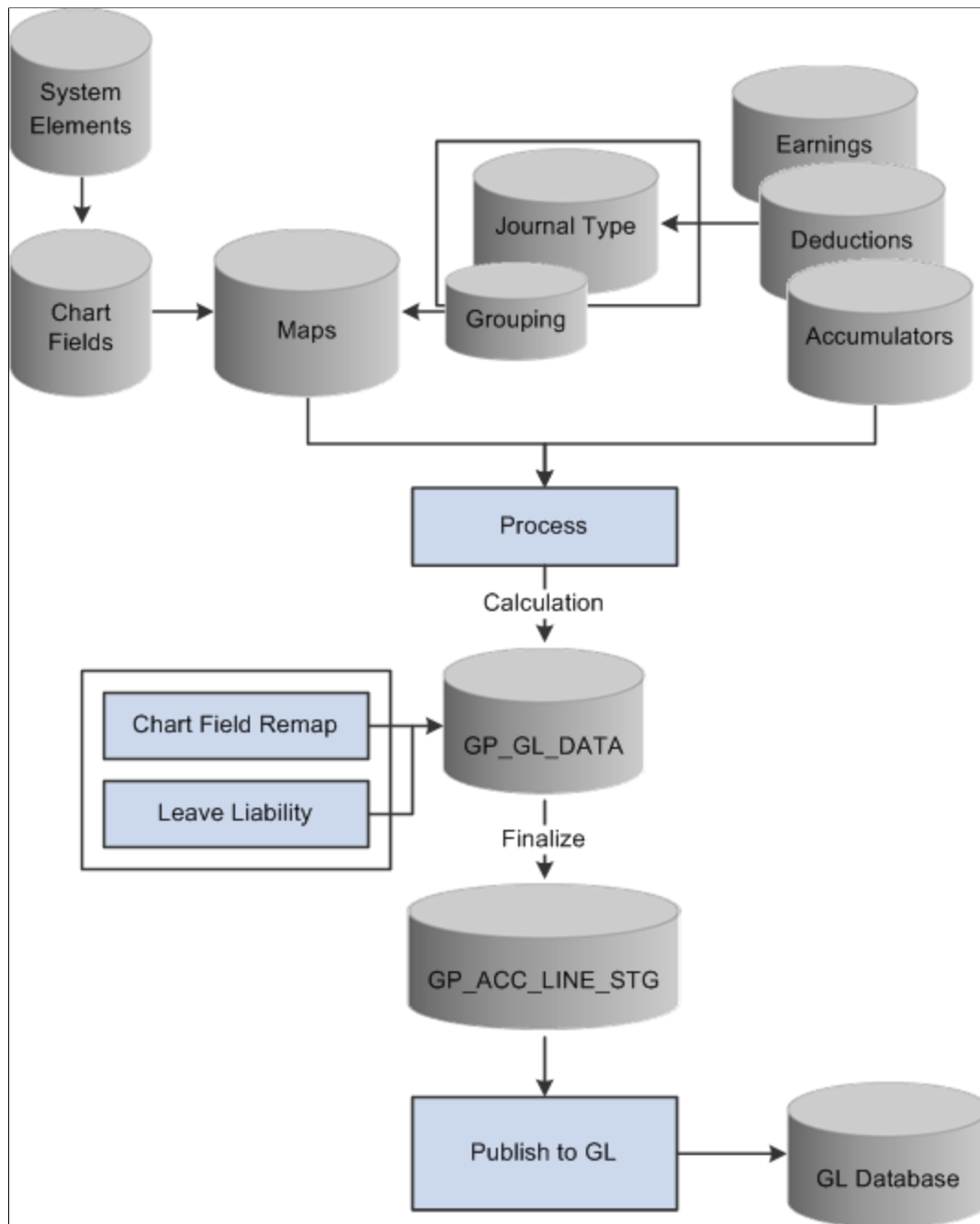
Using the General Ledger Interface

Processing Payroll Data to GLI

Note: The Leave Entitlement option updates data in the GP_GL_DATA table for inclusion in the output to the GLI.

Image: Singapore GLI Processing

The following diagram represents the processing of payroll data for the GLI. The selected check box options represent the options on the processing page.

**Related Links**

[Reporting Leave Liability and Absence History](#)

[Linking Journal Types to GL Groupings](#)

[Running the GLI Processes](#)

[Remapping ChartFields after Initial Calculation](#)

Linking Journal Types to GL Groupings

Use the Journal Type SGP (GPSG_GL_GROUP) component to link journal types to GL groupings.

This topic provides an overview of journal type and GL grouping links.

Page Used to Link Journal Types to GL Groupings

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Journal Type SGP Page	GPSG_JOURNAL_TYPE	Attach one journal type to each general ledger grouping.

Understanding Journal Types to GL Grouping Links

You report payroll data to the general ledger by journal type by linking a journal type to a general ledger grouping.

Link journal types to groupings on the Journal Type page. A grouping comprises entry types of earnings, deductions, or segment accumulators. There are five delivered journal types: Salary, Accrual, Employee Entitlements, Statistical and Terminated EE's (employee's) Entitlement.

Note: The Leave Entitlements Application Engine selects data for inclusion into the GPSG_LEAVE_LIAB record (from GP_GL_DATA) by the flags for journal types Employee Entitlement and Terminated EE's Entitlement. Therefore, any organization needing to resolve leave entitlement calculations within the Leave Entitlement phase of the GL Interface process needs to select a journal type for each GL grouping code associated with GL Liability earnings codes.

The following table is an example set up:

<i>Grouping Code</i>	<i>Element</i>	<i>Journal Type</i>
Accrual	GLI Accrual (segment accumulator)	Accrual
Earnings	SGP GROSS (segment accumulator)	Salary
Entitlements	LIAB ANN DYS (earnings)	Employee Entitlement
Termination	LIAB TER DYS (earnings)	Terminated Annual Liab Days

Calculating Accrued Salary, Bonus and GST

The following earnings (contained in the EARNINGS-GLI section) are provided to calculate the current value of leave entitlements. They are all for use by the GL only and should not add to gross or net accumulators. The earnings are not paid but are used for general ledger interface reporting of annual leave liability and their reversal of liabilities on termination:

- **LIAB ANN DYS** — This is the leave liability earning for the standard annual leave entitlement in days.
- **LIAB TER DYS** — This is the leave liability earning used for reversing the liability on termination.
- **SAL ACCRUAL** — This is the salary accrual earning used to accrue a percentage of earnings. For reporting accrued salary where the pay period end is earlier than the financial period. You decide what percentage to accrue using GLI VR ACCRUAL PCT.
- **GST** — In Singapore GST is aggregated for certain earnings and deductions and interfaced to GL. You can set up a GST percentage and then select the earning and/or deduction codes that the GST percentage would be calculated on. This is the GST aggregated for certain earnings and deductions.
- **BON ACCRUAL** — In Singapore, there are two types of bonus paid to employees as an added incentive—contractual and non-contractual. This is the bonus accrual earning used to accrue a percentage of a contractual bonus.
- **BONUS ACCRL** — In Singapore, there are two types of bonus paid to employees as an added incentive—contractual and non-contractual. This is the bonus accrual earning used to accrue a percentage of a non-contractual bonus.

Note: If the end date of the last pay period in a month is before the end of the accounting period, you can send a percentage of total salary as the accrued costing for the "gap" between the two dates. The value sent to GL is reversed by the Financials system the following month and replaced by actual costing.

Related Links

[Calculating Earnings for GLI Reporting](#)

Calculating Leave Liability

The amount of leave an employee is owed needs to be costed as a liability in the general ledger. For leave liability reporting, we have set up earnings that store the monetary value of each employee's leave entitlement. The earnings are not paid as earnings because they do not contribute to SGP GROSS. This is made clearer by having them in a section of their own after the other earning sections.

Because the GLI flat file only requires the difference between the liability for the last pay period and the current pay period, this is what the Application Engine (AE) leave liability process calculates and passes to GP_GL_DATA.

If an employee has terminated, the stored value of his processed liability has to be reversed out from the GL, since it is no longer a liability.

Reversing Leave Liability on Termination

LIAB TER DYS is the leave liability earning used for reversing the liability on termination.

This earning element uses an Amount calculation rule where the amount is derived from the LIAB ANN DYS earning. Generation control CMN GC TERM STAT checks for terminated employees only using formula CMN FM TERM STAT. Formula CMN FM TERM STAT checks whether the employee is currently terminating (their termination date is in this segment, or in the past and was entered in the

current period). The termination leave liabilities are to be calculated only when an employee terminates, so that they reverse any remaining liabilities in the GL.

LIAB TER DYS contributes to the LIAB TER DYS_FPTDA accumulator.

If an employee is terminated, the leave balance liability earning value becomes the termination liability earning for reversal.

Related Links

[Calculating Earnings for GLI Reporting](#)

Reporting Leave Liability and Absence History

This topic provides an overview of leave liability and absence history.

Pages Used to Report Leave Liability and History

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Leave Liability SGP Page	GPSG_RC_LVELIAB	Specify the population of employees you want to report the leave liability for. You can specify an as of date and you can report by element category.
Leave History SGP Page	GPSG_RC_ABS_HIST	Specify the population of employees you want to report the history of. You can specify an absence type and the period to be reported. You can set up to 3 sort orders.

Understanding Leave Liability and Absence History

The data that the report process extracts for leave liability reporting can be transferred to the general ledger through the GLI.

The reports and the interface depend upon data that is created the same way as any other data that's used for reports, the GLI—by the use of Global Payroll rules.

Note: In this topic, unless otherwise stated, *reported* means printed on a report and available for transfer to GLI.

Liability and absence history are calculated and reported to assist in the administration of employee absences and leave. They are used to identify trends in absence and for costing purposes.

Liability is reported for annual leave accrued in days. The values are calculated as earning LIAB ANN DYS. This earning does not contribute to accumulator SGP GROSS.

When you run the liability report, the parameters include the element category. Earning LIAB ANN DYS is category ANN. The category value is assigned as a variable entered as a supporting element override for each earning.

Note: The term *pro rata* refers to accrued leave that the payee may or may not be entitled to take. Pro rata becomes entitlement on an anniversary, usually of the payee's hire date. Entitlement refers to leave that the payee is entitled to take and that may have previously been pro rata leave. We make this distinction in this documentation because both entitlement and pro rata (as we have just defined them) are called *entitlement* in the system.

Calculating Annual Leave for Accrual in Days

The calculation rule for LIAB ANN DYS is $\text{Unit} \times \text{Rate}$ where:

Unit = Accumulator ANN GENL ENT_BAL

Rate = DAILY RT

Leave liabilities are to be calculated at the end of each month for active employees, or when an employee terminates. Generation control GLI GC LIAB checks this by using the following formulas:

- CMN FM MTH END — Checks that it is the last segment of the last pay for the month, and the employee is active.
- TER FM TERM CHECK — Checks if the employee is terminating in this pay.
- GLI FM LST PRD/SEG — Checks if it's the last segment of the month.
- CMN FM TERM STAT — Checks whether the employee is currently terminating (their termination date is in this segment, or in the past and was entered in the current period). The termination leave liabilities are to be calculated only when an employee terminates, so that they reverse any remaining liabilities in the GL.

LIAB ANN DYS contributes to the LIAB ANN DYS_FPTDA accumulator.

Calculating Annual Leave Liability for Reversal on Termination

The calculation rule for LIAB TER HRS is Amount where:

Amount = Earnings LIAB ANN DYS

Generation control CMN GC TERM STAT checks for terminated employees only using formula CMN FM TERM STAT. Formula CMN FM TERM STAT checks whether the employee is currently terminating (their termination date is in this segment, or in the past and was entered in the current period). The termination leave liabilities are to be calculated only when an employee terminates, so that they reverse any remaining liabilities in the GL. There is no proration.

LIAB TER DYS contributes to the LIAB TER DYS_FPTDA accumulator.

Calculating Salary Accrual Earnings

The calculation rule for SAL ACCRUAL is $\text{Base} \times \text{Percentage}$ where:

Base = Accumulator SGP GROSS

Percentage = Variable GLI VR ACCRUAL PCT

Variable GLI VR ACCRUAL PCT enables you to enter the percentage to be accrued. You add the variable as a calendar supporting element override on the last calendar for the month so the variable's override levels should be set to pay calendar. The value of the variable varies according to the gap between the end of the pay period and the end of the financial period. You enter the value on the Pay Calendar SOVR's page as it will depend on the number of days between the end of the pay period and the end of the month. So, the Override Level for Pay Calendar should be ticked.

Accruals need to be calculated only in the last segment of each month and only for active employees. Generation control GLI GC ACCRUAL therefore includes the formula GLI FM LST PRD/SEG which returns a value that determines whether to pay the SAL ACCRUAL earning.

SAL ACCRUAL contributes to the SAL ACCRUAL_FPTDA accumulator.

Calculating GST Accrual Earnings

The calculation rule for GST is $\text{Base} \times \text{Percent}$ where:

$\text{Base} = \text{Accumulator SGP GST}$

$\text{Percentage} = \text{Variable GST VR PCT}$

The SGP GST accumulator accumulates earnings and deductions that are subject to GST. Members include MEAL and TRANSPORT earnings.

You use variable GST VR PCT to enter the percentage to be calculated for GST. The same percentage will be used across the company, so the value will be entered on the Pay Entity SOVR's page. The Override Level for Pay Entity should be ticked.

Generation control GLI GC ACCRUAL, using formula GLI FM LST PRD/SEG checks the last segment of each month and only for active employees.

GST contributes to the GST_FPTDA accumulator.

Calculating Bonus Accrual Earnings

The calculation rule for BON ACCRUAL is $\text{Base} \times \text{Percent}$ where:

$\text{Base} = \text{Accumulator SGP GROSS}$

$\text{Percentage} = \text{Variable BON VR ACCRUAL PCT}$

You use variable BON VR ACCRUAL PCT to enter the percentage to be accrued for bonus. The same percentage will be used across the company, so the value will be entered on the Pay Entity SOVR's page. The Override Level for Pay Entity should be ticked.

Accruals need to be calculated only in the last segment of each month and only for active employees. Generation control GLI GC ACCRUAL therefore includes the formula GLI FM LST PRD/SEG which returns a value that determines whether to pay the BON ACCRUAL earning.

BON ACCRUAL contributes to the BON ACCRUAL_FPTDA accumulator.

Calculating Non-Contractual Bonus Earnings

The calculation rule for BONUS ACCRL is $\text{Base} \times \text{Percent}$ where:

Base = Accumulator SGP GROSS

Percent = Variable BON VR NON-ACC PCT

You use variable BON VR NON-ACC PCT to enter the non-contractual bonus accrual percentage. The same percentage will be used across the company, so the value will be entered on the Pay Entity SOVR's page. The Override Level for Pay Entity should be ticked.

Accruals need to be calculated only in the last segment of each month and only for active employees. Generation control GLI GC ACCRUAL therefore includes the formula CMN FM LST PRD/SEG which returns a value that determines whether to pay the BONUS ACCRL earning.

BONUS ACCRL contributes to the BONUS ACCRL_FPTDA accumulator.

Reversing Leave Liability When the Cost Centre Changes

The leave entitlements Application Engine program checks to see if there is a change of chartfield for each employee—where chartfields represent cost centres such as department and pay group. When the program detects a change, it reverses the liability from the centre storing the processed liability and sends the full amount of the new (unprocessed) liability (not the difference) to the new cost centre.

Related Links

[Linking Journal Types to GL Groupings](#)

[Running the GLI Processes](#)

[Remapping ChartFields after Initial Calculation](#)

Running the GLI Processes

This topic provides an overview of the GLI processes, and discusses how to run the General Ledger processes.

Pages Used to Run the GLI Processes

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Send Costs to GL SGP Page	GPSG_GL_PREPARE	Initiate the processes for calculation of GL data, leave liability, chartfield remapping and finalization the GLI and statistical data updating.
Review GL Costing Info SGP Page	GPSG_GL_INQUIRY	View GL cost data.

Understanding GLI Processes

The Calculate phase of GLI processing populates the GP_GL_DATA table. The Leave Entitlement process uses the Application Engine program GPSG_LV_LIAB to compare previous entitlement liability to current entitlement liability and load the difference into GP_GL_DATA. After you have updated the GP_GL_DATA table, you can complete the standard core GLI process by running Finalize.

You can also run an Application Engine process - (GPSG_GL_MAP) that updates chartfields in GP_GL_DATA. The program selects and updates the necessary GP_GL_DATA records with specified chartfield overrides. When you run the GL interface finalize process, the data is summarized using your chosen (remapped) chartfields for correct account mapping.

Note: You need to have already finalized your payroll to get up-to-date entitlement balances—upon which the liability calculation is based—for annual leave.

Send Costs to GL SGP Page

Use the Send Costs to GL SGP page (GPSG_GL_PREPARE) to initiate the processes for calculation of GL data, leave liability, chartfield remapping and finalization the GLI and statistical data updating.

Navigation

Global Payroll & Absence Mgmt > Time and Labor / GL Costs > Send Costs to GL SGP > Send Costs to GL SGP

Image: Send Costs to GL SGP page

This example illustrates the fields and controls on the Send Costs to GL SGP page.

Send Costs to GL SGP

Run Control ID PS Report Manager Process Monitor Run

Payroll Run *Calendar Group KS 2011M01 KS 2011M01 Monthly Stream Number *Posting Date 03/24/2014		Processing Phases and Options ☐ Calculate ☐ Chart Remap ☐ Leave Liability ☐ Finalize ☐ Update Statistics
--	--	---

Streams			
Stream	Calculate	Chart Remap	Leave Ent
1	☐	☐	☐

Calendar List		
Pay Group	Calendar ID	Payment Date
KSMONTHLY	KS 2011M01 PAYREG	01/31/2011

Processing Phases and Options

Chart Field Remap

Select this check box to enable the chartfield remap application program when running the General Ledger process. This run control page enables you to run an Application Engine process (GPSG_GL_MAP) that updates chartfields in GP_GL_DATA. The program selects and updates the necessary GP_GL_DATA records with specified chartfield overrides. When you run the

GL interface finalize process, the data is summarized using your chosen (remapped) chartfields for correct account mapping.

Note: The differences between this page and the page you access through [Compensate Employees > Manage Payroll Process > Process \(GP_GL_PREPARE\)](#) is the additional processing phase option of Leave Liability and ChartField Remap.

Running the ChartFields Remapping Process

The ChartField remapping process achieves the following:

- Uses specified chartfield overrides and updates the GP_GL_DATA records.
- Enables the GL interface finalize process to correctly summarize transactions using your chosen combination of chartfields, grouping codes and account values.

You run the new Application Engine program as part of the standard General Ledger Interface process in the following sequence:

1. Ensure GL Calculate phase is complete.
2. Execute new Application Engine process to perform department remapping.

You run the remap before the leave entitlement process. If you alter the remap you must always re-run the calculate process. You can't re-run the remap process until you have run the calculation process.

3. Ensure GL Leave Entitlement phase is complete.
4. Execute GL Finalize process.

Note: This process runs as a separate process and is not integrated into existing Application Engines. In this way, it does not impact on the existing General Ledger Interface.

Related Links

[Reporting Leave Liability and Absence History](#)

[Linking Journal Types to GL Groupings](#)

[Remapping ChartFields after Initial Calculation](#)

Remapping ChartFields after Initial Calculation

Use the GL Chartfield Remapping SGP (GPSG_GL_MAP) component to remap chartfields after initial calculation.

This topic provides an overview of ChartField remapping after initial calculation, and discusses how to remap ChartFields.

Page Used to Remap ChartFields After Initial Calculation

Page Name	Definition Name	Usage
GL Chartfield Remapping SGP Page	GPSG_GL_MAP	Set up GL chartfield parameters that enable you to re-map chartfields after you run the initial calculate process. You can configure and maintain GL remapping data. Enables you to set up different levels of chartfields based on GL groupings codes or accounts.

GL Chartfield Remapping SGP Page

Use the GL Chartfield Remapping SGP page (GPSG_GL_MAP) to set up GL chartfield parameters that enable you to re-map chartfields after you run the initial calculate process.

You can configure and maintain GL remapping data. Enables you to set up different levels of chartfields based on GL groupings codes or accounts.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Integration > GL Chartfield Remapping SGP > GL Chartfield Remapping SGP

Image: GL Chartfield Remapping SGP page

This example illustrates the fields and controls on the GL Chartfield Remapping SGP page.

Image: GL Chartfield Remapping SGP: Transformed Values page

This example illustrates the fields and controls on the GL Chartfield Remapping SGP: Transformed Values tab.

GL Chartfield Remapping SGP

Pay Entity KSSGPBI Singapore Business Institute

Business Unit SGP01 Singapore Business Unit General Ledger Unit SGP01

Chartfields Find | View All First 1 of 1 Last

*Effective Date 03/24/2014

Chartfields to be passed to GL

☒ GP PAYGROUP

☒ DEPTID

Chartfield Transformations Personalize | Find | View All | First 1 of 1 Last

Chartfields Transformed Values

Account	Grouping Code	GP PAYGROUP	DEPTID
1			

Global Payroll for Singapore enables you to define chartfield remapping data used during the General Ledger (GL) interface process and post payroll costs to differing levels of chartfields based on GL groupings codes or accounts.

Use this page to set up GL chartfield parameters that enable you to re-map default chartfields after you run the initial calculate process. For example, you may have a requirement that a higher level of chartfields is attached to each of your account codes. Instead of using multiple departments for each account code, you may require one global chartfield level, which covers all departments.

Chartfields

Chartfields represent attributes of a payee, such as department, company, or employee ID. When you send a payee's earnings, deductions, or accumulator amounts to PeopleSoft General Ledger, you can also transmit the values that associated with your specific combination of chartfields for the payee.

Chartfields to be passed to GL

A field appears for each chartfield you have set up on the ChartFields page in Global Payroll. Use the specific chartfields check boxes to choose not to send your specific chartfields to the General Ledger. During mapping, chartfields can be used to cost to different account codes. You can then choose not to send the chartfields to the General Ledger and only send the values to the accounts. When integrating Global Payroll with General Ledger, you can remap ChartField values to a business unit's general ledger (GL) account numbers. To enter the new, remapped chartfield value, use the Transformed Values tab.

Transformed Values Tab

The default chartfields values display in the fields on the Chartfields tab. To remap the default settings, select the new values on the Transformed Values tab.

Account

This is the General Ledger Account number to which your chartfields and grouping codes will map.

Grouping Code

Select the code to map to the General Ledger account. This is the Grouping Code for the elements that are included in the General Ledger transfer. A grouping comprises entry types of earnings, deductions, or segment accumulators. Elements must be in groups before they can be processed by General Ledger. Instead of entering earnings individually, you bundle them into one accumulator and create a grouping code for that accumulator.

Related Links

[Reporting Leave Liability and Absence History](#)

[Linking Journal Types to GL Groupings](#)

[Running the GLI Processes](#)

Administering Central Provident Fund Contributions

Understanding Administering Central Provident Fund Contributions

PeopleSoft supports the administrative and reporting requirements of Central Provident Fund (CPF) administration and maintenance and provides:

- Support for employee and employer payments to a nominated CPF or other fund or levy (including such funds as MBMF, CDAC, and ECF) in accordance with the calculation of eligibility rules for CPF legislation.
- The calculation of monthly CPF contributions on ordinary and additional wages according to CPF rate schedules for government and non-government employees.
- The calculation of other contributions collected by the CPF Board according to the required rate schedules.
- The identification and management of unique company and employee identifiers.
- Recalculation and adjustment of CPF contributions at year end using actual wages for the year.
- Additional CPF contributions to be taken from the final pay.
- A process that creates a file containing all CPF contributions for a month for submission to the CPF Board via the CPF PAL Internet facility and CPF/IRAS Line.
- Reports to support administrative reporting in accordance with CPF requirements.

Monthly CPF Schedule reports provide listings of all CPF contributions and other deductions that can be submitted to the CPF Board each week.

Related Links

[Using CPF Calculation Fundamentals](#)

[Setting Up and Managing Employee and Employer CPF Details](#)

[Calculating CPF Contributions](#)

[Calculating Other CPF Contributions](#)

[Setting Up and Managing Additional CPF Details](#)

[Running CPF Reports and Files](#)

[Understanding Deductions for Singapore](#)

Common Elements Used to Administer Central Provident Fund Contributions

CPF

The Central Provident Fund (CPF) is a compulsory savings scheme for employees. It was constituted in 1955 with the objective of providing financial security for workers in their retirement. Over the years, schemes have been introduced to allow CPF savings to be used for home ownership, life insurance, medical insurance, hospitalization expenses, approved investments and education at local approved institutions. The Central Provident Fund is administered by the CPF Board and contributions to the fund are made by both employers and employees based on a percentage of the employee's wages. If a work permit holder on the FWL Scheme is granted Singapore Permanent Resident (SPR) status, he will be placed on the CPF scheme. This will take effect from the day he is granted SPR status.

FWL

The Foreign Worker Levy (FWL). The government uses a combination of quota restrictions and the imposition of a foreign worker levy as methods to control the foreign worker population. A levy is imposed on every employer in respect of each employee who is a non-resident work permit holder. The levy is not imposed on foreign workers who are permanent residents—they come under the CPF scheme instead. There is no employee contribution to FWL. The FWL and CPF schemes are mutually exclusive. An employer who pays the levy for foreign workers is not required to make CPF contributions for those workers. A work permit holder who is subsequently granted permanent resident status will come under the CPF scheme instead. However, the employer is required to pay the Skills Development Levy (SDL) for the workers at the prevailing rate and wage ceiling.

MBMF

The Mosque Building and Mendaki Fund. MBMF contributions are collected by the Central Provident Fund Board on behalf of Majlis Ugama Islam Singapura (MUIS) at the same time that contributions are collected for the Central Provident Fund. Contributions are mandatory for Muslim employees and the contribution rates depend on their monthly wages.

SINDA

The Singapore Indian Development Association (SINDA). From April 1, 1992, employees belonging to the Indian community can make monthly contributions to their self-help body, SINDA, through salary deductions. The Central Provident Fund will collect the tax-deductible monthly contribution on behalf of SINDA. Indians who are not CPF members can make contributions through GIRO (electronic payments system), in cash or by cheque. Contributions are mandatory for all working Indians at a prescribed minimum amount according to their wages.

CDAC

The Chinese Development Assistance Council (CDAC).

A scheme was put into operation on September 1, 1992 by the Chinese Development Assistance Council (CDAC) for employees to contribute towards an endowment fund. Similar to the schemes for SINDA and MBMF, contributions are collected by the CPF Board on behalf of CDAC. Contributions are made by working Chinese adults and the amount contributed depends on their monthly wages. The default is that contributions are taken and the employee elects not to contribute if they so desire.

ECF

The Eurasian Community Fund (ECF). Contributions to a community fund for the Eurasian Association commenced on April 1, 1995. Contributions are collected by the CPF Board. Employees can choose to contribute to the fund — contributions vary based on the monthly income of the employee.

SHARE

The Social Help and Assistance Raised by Employees (SHARE). An employee can voluntarily arrange for a monthly donation to SHARE to be deducted from their wages. The SHARE Programme is a campaign of the Community Chest of Singapore and is used to raise money which is given entirely to fund voluntary welfare organizations to provide services to various charities. The employer will forward the donations to the Central Provident Fund Board which collects the donations on behalf of the Community Chest. Donations should be sent at the same time as Central Provident Fund contributions.

SDL

The Skills Development Levy (SDL). The Skills Development Fund aims to promote, develop and upgrade skills and expertise of employees, and to retrain retrenched persons. The Skills Development levy is collected by the Central Provident Fund Board on behalf of the Singapore Productivity and Standards Board. Employers should make payment of the levy at the same time as they pay contributions to the Central Provident Fund.

The Skills Development levy is payable by employers based on the number of employees and their respective remuneration. The Skills Development levy collected is channeled into the Skills Development Fund, which provides for training.

Ordinary Wages

Ordinary Wages are wages due or granted wholly and exclusively in respect of an employee's employment in that month and payable before the due date for payment of CPF contributions for that month. This includes allowances (such as food allowance or overtime payment).

Additional Wages

Additional Wages are wages which are not granted wholly and exclusively for the month. Examples are the annual bonus, leave pay, incentive and other payments made at intervals of more than a month. Employees and their employers must make CPF contributions based on additional wages earned by the employee. Such contributions are subject to certain capping rules. Annual wage supplement, annual bonuses and other such payments that are paid at intervals of more than a month are

regarded as additional wages for the month in which they are paid and no attempt should be made to apportion such payments retrospectively over a prior period.

NPVP

Non-Pensionable Variable Payment, which is payable monthly.

NPC

Non-Pensionable Component of the revised salary.

Understanding Effective-Dated Citizenship Status and Worker Type

Global Payroll for Singapore uses the "Identification data SGP Page" (PeopleSoft HCM 9.2: Human Resources Administer Workforce) to capture the citizenship status and worker type of workers in Singapore. The information is effective-dated so that changes to these fields can be tracked accordingly. It is important in cases where a worker has a backdated change of his citizenship status from foreign worker to permanent resident, and his CPF contributions has to be calculated from the date that status change occurred.

When a retro adjustment is generated as a result of a change in the Identification data SGP page, two override options are available for processing the adjustment. Variable CPF VR OVERRIDE TYPE allows you to select the preferred override method:

- (default) 1 - The OW in the previous segment is forwarded as OW to the current segment and all the calculation is done.
- 2 - The OW in the previous segment is forwarded as AW to the current segment and all the calculation is done.

To use this option, override variable CPF VR OVERRIDE TYPE to 2 at the pay entity, pay group or payee level.

Note: Global Payroll for Singapore does not handle adjustment calculations for refund scenarios. They need to be handled outside the system.

These enhancements are made to support retro payment processing as a result of citizenship status or worker type change:

- Formula RTO FM OVRD SET returns variable element CPF VR OVERRIDE TYPE (default value is 1).
- Formula CPF FM FWL CALC – the system uses the first effective date on which the payee became a foreign worker as the FWL start date if the FWL ST DATE variable is not overridden.
- Retro event CTZSHIP for record CTZSHIP_SGP is used to handle the change in effective date for the citizenship status if the date is backdated.
- Retro Process SGP RETRO includes override set 2 to support the option to forward ordinary wages in previous segments as additional wages when there is retro.
- Earning element CPF RTO TOAW calculates the wage difference between previous and current months, and forwards it as additional wage for the current month. The element is included in accumulators CPF ADD WAGES SEG and SGP GROSS.

- Array element CPF AR FWL ST DATE uses the first effective date of foreign worker as the FWL start date.

Array element CPF AR PERS DATA is updated.

- Section EARNINGS – OTHER and element group OTHER EARNINGS are updated to include earning element CPF RTO TOAW.

Calculating Statutory CPF Deductions

Global Payroll for Singapore delivers the following statutory deductions for the common CPF contributions. The deductions are PeopleSoft delivered and maintained and are all defined with a calculation rule of Amount. CPF contributions are split into a number of different components and are made by the employer and the employee. Contributions made on ordinary and additional wages are separated and additional wages contributions are adjusted at the end of each year. In addition, it is possible to make voluntary contributions to CPF, which are not tax-deductible and need to be recorded separately.

Ordinary, additional, and voluntary deductions are delivered for both employers and employees:

<i>Deduction</i>	<i>Description</i>
CPF ORD ER Employer Ordinary CPF	Used for the employer's share of contributions made for ordinary wages. Amount = CPF FM ORD ER (Statutory)
CPF ORD EE Employee Ordinary CPF	Used for the employee's (payee's) share of contributions made for ordinary wages. Amount = CPF FM ORD PAYEE (Statutory)
CPF ADD ER Employer Additional CPF	Used for the employer's share of contributions made for Additional Wages. Amount = CPF FM ADD ER (Statutory)
CPF ADD EE Employee Additional CPF	Used for the employee's (payee's) share of contributions made for Additional Wages. Amount = CPF FM ADD PAYEE (Statutory)
CPF VOL ER Employer Voluntary CPF	Used for Voluntary CPF contributions made by the employer. Amount = Payee Level (Statutory)

Deduction	Description
CPF VOL EE Employee Voluntary CPF	Used for Voluntary CPF contributions made by the employee (payee). Amount = Payee Level (Statutory)

Note: The CPF contribution amounts are calculated according to the rules and rates specified by the CPF Board. The CPF contribution rates are stored in the GPSG_CPF_RATES table. The rates are accessed in the Global Payroll calculations using the CPF AR RATES array, using formula CPF FM RATE LOOKUP.

The CPF Board also acts as an agent collecting contributions to a number of community funds and levies. Global Payroll deductions and the required supporting elements are provided for each of them. Deductions are included for the contributions by employees to the following community funds:

Deduction	Description
MBMF Mosque Building Mendaki Fund	Used for the Mosque Building and Mendaki Fund. Amount = CPF FM MBMF CALC (Statutory)
CDAC Chinese Development Assistance Council	Used for the Chinese Development Assistance Council Fund. Amount = CPF FM CDAC CALC (Statutory)
SINDA Singapore Indian Development Association	Used for the Singapore Indian Development Association Fund. Amount = CPF FM SINDA CALC (Statutory)
ECF Eurasian Community Fund	Used for the Eurasian Community Fund. Amount = CPF FM ECF CALC (Statutory)
SHARE SHARE Programme Donations	Used for the Community Chest donations. Amount = Payee Level (Statutory)

Note: The rate of contribution to the first four of these deductions is a *fixed amount*, determined by the employee's monthly wages. They are automatically calculated using Global Payroll brackets to determine the amounts. Contributions to the SHARE Programme are entirely up to the employee and are a flat amount deduction.

Deductions are also included for the following levies on the employer:

Deduction	Description
FWL Foreign Worker Levy	This is charged for each foreign worker employed. The amount is dependent on the type of worker. A bracket is used to determine the rate applicable for each worker type. Amount = CPF FM FWL CALC (Statutory) Note: When a foreign worker convert from Work Permit to S-Pass in mid-month, the FWL should be prorated for the period when the foreign worker is holding the Work Permit as well as the period when he is holding the S-Pass.
SDL Skills Development Levy	This is charged at the rate of 1% of wages or 2 SGD, whichever is greater, for all employees who earn less than 2000 SGD per month. This is calculated using a Global Payroll Formula. Amount = CPF FM SDL CALC (Statutory)

Note: These levies don't affect employee's pays, but are included as deductions as a convenient means of calculation, and for easy payment through the EFT process.

Note: Earnings, CPF ORD LMT, and CPF ORD NXT are used to track the monthly contributions of the ordinary wages to the CPF yearly accumulators. These earnings can be overridden at the payee level, giving the user the flexibility to adjust the accumulators.

Related Links

[Understanding Administering Central Provident Fund Contributions](#)

[Using CPF Calculation Fundamentals](#)

[Setting Up and Managing Employee and Employer CPF Details](#)

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Using CPF Calculation Fundamentals

This topic discusses how to:

- Manage CPF earnings.
- Control eligibility for CPF.

- Manage CPF rates.
- Work with monthly calculations.
- Manage currency for CPF calculations.
- Manage retropay processing for CPF.

Managing CPF Earnings

All payments to employees are classified as either ordinary wages, additional wages or NP (non-pensionable) wages (for the public sector) and the following segment accumulators are provided for these:

- CPF ORD WAGES SEG — Accumulates the ordinary wages in the segment.
- CPF ADD WAGES SEG — Accumulates the additional wages in the segment.
- CPF NP WAGES SEG — Accumulates the non-pensionable wages in the segment.

All earnings for Singapore add to either the ordinary wages or the additional wages accumulator. Non-pensionable wages (NPVP and NPC) are a sub-set of ordinary wages and the NVP/NPC accumulators also add to the ordinary wages earnings elements and to the ordinary wages and NP wages accumulators.

As the NP (non-pensionable) wages is really a sub-set of ordinary wages, the element member list for the ordinary wages accumulator includes the NP wages accumulator.

All accumulators are keyed by EmplID, with user keys of variable CPF VR EMPLR REF (employer CPF Reference Number) and variable IRS VR BAL GRP and you should ensure that all earnings add to the appropriate accumulators. The month-to-date accumulators are based on calendar years—The financial year for Singapore is the same as the calendar year, so calendar accumulators are used. You can use the fiscal accumulators if required for your financial year.

Year-to-date accumulators are also used for ordinary wages and additional wages for use in calculating additional CPF limits. You can access these accumulators for both the current year and the previous year, so they must be maintained for 12 months after their end date, and based on a specified date. The specified date is a variable CPF VR ACC REF DT (CPF accumulator reference date) which must be initialized to the period end date. The variable stores the reference date by the month-to-date and year-to-date ordinary wages and month-to-date and year-to-date additional wages accumulators.

Controlling Eligibility for CPF and Other Contributions

The decision as to whether or not employees should be enrolled in specific benefit plans for CPF is based on the employee's citizenship status, ethnic group and religion. Generation control elements in Global Payroll automatically determine the deductions applicable to each employee. In all cases, there are also rare instances where employees can apply to the various bodies to either contribute at a different rate or stop altogether. These cases are handled by manual payee deduction overrides.

The table below indicates when the various CPF deductions are calculated using generation control elements.

Deduction	Generation Control	Criteria
CPF (Normal Contributions)	CPF GC NORMAL	All employees except those with a citizenship status of foreign worker.
CPF (Year-end Adjustment)	CPF GC ADD ADJUST	All employees with additional wages during the year, except those with a citizenship status of foreign worker. Only to be calculated in December, or when an employee terminates.
CPF (Voluntary Contributions)	(No generation control) Eligibility by individual assignments.	Manually controlled by payee deduction assignment only.
MBMF	CPF GC MBMF	All employees with a religion of Muslim, regardless of citizenship status
SINDA	CPF GC SINDA	All employees with an ethnic category of Indian, except those with a citizenship status of foreign worker.
CDAC	CPF GC CDAC	All employees where the ethnic category is Chinese, except those with a citizenship status of foreign worker.
ECF	CPF GC ECF	All employees where the ethnic category is Eurasian, except those with a citizenship status of foreign worker.
SDL	Uses formula CPF FM SDL CALC. The limit (2000), rate (1%) and minimum amount (2) are stored in the PeopleSoft maintained variables.	Calculated for all employees. (Those earning more than 2000 SGD will have zero calculated.)
FWL	CPF GC FWL	All employees with a citizenship status of foreign worker, or change from foreign worker to permanent resident during the month.
SHARE	(No generation control) Eligibility by individual assignments.	Manually controlled by payee deduction assignment only.

Managing CPF Rates

The CPF contribution rates required for CPF calculations are specified by CPF legislation and are PeopleSoft maintained. The data is accessed via the CPF AR RATES array, using formula CPF FM RATE LOOKUP, which retrieves the appropriate calculation rates (appropriate row in the array) for each employee.

To find the correct row in the CPF AR RATES array for the current employee (payee), formula CPF FM RATE LOOKUP determines the sector, the gradual CPF status, the employee's age and total wages for the month. These are determined using the following elements, as referenced in the CPF FM RATE LOOKUP formula:

- Formula CPF FM GRADUAL YR returns a value indicating whether gradual CPF rates should be applied for the payee. The formula returns the number of years in which the payee becomes the

permanent resident (PR). The value is used to indicate whether gradual CPF rates should be applied for the payee. Variable CPF VR PR GRADUAL enables you to select which set of rates will be used for Permanent Residents. If set to blank, Full CPF rates will be used for PR's in the first 2 years. If set to 'P', Full Employer CPF and Gradual Employee CPF rates will be used for the first 2 years. The formula that determines the number of years of PR (CPF FM GRADUAL YR) takes this variable into consideration. You can set/override the value of the variable on the Pay Entity, Pay Group and/or Payee Element Overrides pages.

- If the employee status is *not* permanent resident, the formula doesn't resolve. However, if the employee is a permanent resident, the formula finds the number of complete years, using duration CPF DR PAYEE AGE, between the first day of the month following the permanent residency date and the first of the current month (based on the month from the period end date). While CPF originally starts from the actual permanent residency date, the second and third year rates are not accessed until the beginning of the month following the anniversary.
- Duration CPF DR PAYEE AGE retrieves the correct CPF rates for a payee, their age as at the first day of the current month is needed. (From birth date to first day of current month, using the month from the period end date).

Note: You can override the formula at payee level. Employees may elect to pay the full CPF from the beginning and not have gradual CPF applied. To do this, you can enter an override to this formula, by setting the value to 'F', on the Payee Supporting Element Overrides page.

Data is retrieved from the database every time the CPF AR RATES is resolved. This is useful for retrospective Pay Rate Changes as the new rates (as of the new calendar) will have to be used. For example, if there is a change in CPF rates (October 1, 2007), and there is a retrospective Pay Rate Change (effective 1 September 2007), the CPF calculation for October pay calendar must use the new rates effective 1 October 2007.

Working with Monthly CPF Calculations

All of the CPF contribution rates are specified as monthly amounts and must be reported and paid to the CPF Board monthly, regardless of the pay frequency. To accommodate this, all of the calculations are based on month-to-date (MTD) amounts. In each case, they are calculated using the employees MTD wages and at the end, any existing MTD contributions already calculated are subtracted. Our rules are designed to have the deductions calculated in every pay. Wages are attributed only to a single month (determined by the period end date) and are not pro rated. For example, if you want to have some deductions calculated in the last pay of the month, you will need to create your own generation control elements to do that.

Managing Currency for CPF Calculations

CPF is only calculated on payments that are in Singapore Dollars (SGD).

A conditional formula, CPF FM CUR SGD is attached to the CPF section in the process list to prevent it from being processed for any currency other than Singapore dollars. This means that CPF reports also only report on Singapore Dollar payments. Any payments made in other currencies are ignored by the reports.

Managing Retropay Processing for CPF

CPF is calculated for ordinary earnings based on the period in which it was earned. However, for additional earnings, CPF is calculated based on the period in which it is paid. Since the retro method for Singapore is Forwarding, the ordinary CPF deductions are also specified as Forwarded in the Retro Process definition. This means that where retro is concerned, ordinary CPF is re-calculated for the original pay period, and the difference forwarded to the current pay.

To ensure CPF is not also calculated on the retro earnings in the current period, all ordinary earnings are forwarded to earning codes that are not included in the CPF ordinary wages accumulator. For additional earnings, the CPF deductions from the original period are not forwarded into the current period, so the additional CPF deductions are not included in the retro process definition.

Note: The Earning, CPF RTO AWS (Retro Adjustment for AWS) can be used for any retro processing on Additional Wages.

Additional earnings elements are included in the retro process definition, and do not need to be forwarded to a different element. Other deductions such as MBMF, SINDA and CDAC are all forwarded and calculated based on when they were earned.

Related Links

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Setting Up and Managing Employee and Employer CPF Details

Use the Employer CPF Reference SGP (GPSG_EMPLR_CPF_REF) component to set up and manage employee and employer CPF details.

Before you can administer contributions for employees or report for CPF or any of the other collections it is necessary to determine and record some unique identifiers for the employer and employee.

This topic discusses how to set up and manage employee and employer CPF details.

Page Used to Set up and Manage Employee and Employer CPF Details

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
CPF Emplr Ref/ CPF Sub No SGP Page	GPSG_EMPLR_CPF_REF	Maintain employer CPF reference numbers.

CPF Emplr Ref/ CPF Sub No SGP Page

Use the CPF Emplr Ref/ CPF Sub No SGP page (GPSG_EMPLR_CPF_REF) to maintain employer CPF reference numbers.

Navigation

Set Up HCM > Product Related > Global Payroll & Absence Mgmt > Framework > Organizational > CPF Emplr Ref/ CPF Sub No SGP > CPF Emplr Ref/ CPF Sub No SGP

Image: CPF Emplr Ref/ CPF Sub No SGP page

This example illustrates the CPF Emplr Ref/ CPF Sub No SGP page.



CPF Employer Ref Num (central provident fund employer reference number)

The employer's CPF reference number is a unique ID assigned to each employer by the CPF Board. Reporting to the CPF Board is always processed separately for each employer reference number. So it is important for all the amounts and balances related to CPF to be kept separately for each one. The employer's CPF reference number is therefore recorded in the variable CPF VR EMPLR REF which is used as a user key on all CPF related accumulators.

You enter the number on the Singapore Pay Groups SGP. An array is used to load it into the variable.

Tracking Employer CPF Sector Details

To add some more flexibility to the way pay entities are structured, you can define the employer data either at the pay group level, or at a higher level. We also allow for the situation where a single CPF employer is implemented in Global Payroll as a number of pay entities.

The *employers sector* is also recorded using a Global Payroll variable. The variable CPF VR SECTOR stores the sector which is used to determine the set of CPF rates applicable for an employee. You can override the sector variable at pay entity, pay group or payee level.

You can enter the following values:

- 1 — Civil Service – Pensionable.
- 2 — Civil Service – Other.
- 3 — Private Sector – (the default value).

The variable CPF VR UNIT NUM stores the 3-digit unit number used in reporting to the CPF Board by the MOF/MID. It is not used by other customers. You can override it at pay entity, pay group or payee level.

Tracking Employee CPF Details

Two views and arrays are delivered to bring all of the CPF information required for processing—including the citizenship status, worker type, permanent residence date, age, ethnic group and religion—using the arrays to make it available to the Global Payroll CPF rules.

The GPSG_CPF_PERS_VW view enables the employee (personal) data to be extracted from several different tables using a single array — CPF AR PERS DATA. The array is included at the beginning of the DEDUCTIONS – CPF (CPF section) so that the values retrieved are available to all the deductions and related supporting elements. The array is keyed by employee. Only one row is ever retrieved, and an error formula is included to provide a message if no record is found.

A national ID type is delivered to hold the employee's CPF account number (in addition to the national ID types of NRIC and permanent residency (PR) number. When reporting employees CPF accounts, the CPF account number national ID is used, if it exists. If not, it uses the NRIC and if that doesn't exist either, the permanent residency number.

The GPSG_CPF_ETH_VW view enables the employee's ethnic group and religion data to be extracted from several different tables using a single array—CPF AR ETHN/RELIG. The array retrieves the payee's ethnic group and religion to determine if they must contribute to CDAC, MBMF, ECF and SINDA and is included at the beginning of the DEDUCTIONS – CPF (CPF section) so that the values retrieved are available to all the deductions and related supporting elements. The array is keyed by employee.

Note: Ethnic group and religion are loaded using a separate array—CPF AR ETHN/RELIG—as they are not necessarily needed for foreign workers.

The GPSG_CPF_PERS_VW view extracts the following fields:

Field	Variable	Attribute
CITIZENSHIP_STATUS	CPF VR CITIZENSHIP	Employee's citizenship status from CITIZENSHIP table. Selected only where DEPENDENT_ID is blank (the employees record), and COUNTRY = 'SGP'.
WORKER_TYPE_SGP	CPF VR WORKER TYPE	Employee's worker type from the same CITIZENSHIP record as Citizenship Status.
PERM_STATUS_DT_SGP	CPF VR PERM DATE	Employee's permanent status date — also from the same CITIZENSHIP record as Citizenship Status.

The GPSG_CPF_ETH_VW view extracts the following fields:

Field	Variable	Attribute
RELIGION_CD	CPF VR RELIGION	Employee's religion from DIVERS_RELIGION table.
ETHNIC_CATEGORY	CPF VR ETHNIC	Ethnic Group Code from the DIVERS_ETHNIC table. Ethnic Category from ETHNIC_GRP_TBL table.

The values for the religion and citizenship status fields are controlled by setup tables.

The employee type is stored in variable CPF VR EMPL TYPE. This is the employee type that is used in reporting to the CPF Board by the MOF/MID. You can override it at pay entity, pay group or payee level. The default value is blank.

Override values are:

- 'P' - pensionable.
- 'A' - bonus payment.
- 'N' - non-pens.
- 'C' - contract svcmem.
- 'S' - saver's plan.

Related Links

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Calculating CPF Contributions

Under the Central Provident Fund Act, all remuneration in money due or granted to an employee in respect of their employment, including overtime pay, allowances, cash awards, commission and bonuses, is treated as wages. CPF contributions are computed based on the employee's wages. The CPF contributions payable on an employee's wages depends on the type of wages—ordinary wages or additional wages.

The ordinary CPF contribution of employer and employee depends on the total wages of the employee, and the employee's age and the corresponding age group, and the contribution rates during the fiscal year.

This topic discusses how to:

- Calculate normal CPF contributions.
- Calculate voluntary CPF contributions.
- Calculate additional CPF contributions.

Calculating Normal CPF Contributions

CPF contributions must be paid for all employees other than foreign workers (and maybe a few odd exceptions, like employees working overseas or students). Contributions are made by employees and by employers. For reporting purposes, it is necessary to record the CPF paid on ordinary wages and additional wages separately. There are therefore four normal CPF deductions:

- CPF ORD EE — Employee Ordinary CPF.
- CPF ADD EE — Employee Additional CPF.
- CPF ORD ER — Employer Ordinary CPF.
- CPF ADD ER — Employer Additional CPF.

These CPF deductions apply to most of the workforce, so the deduction assignments are by eligibility group. A generation control CPF GC NORMAL which uses formula CPF FM NORMAL GC is attached to exclude foreign workers and to determine whether the payee is eligible for CPF contribution. (Only Singapore citizens and permanent resident are eligible). For the rare exceptions, you can override at the payee level.

Since the calculation of the four parts of the CPF contributions are related, a single pre-processing formula CPF FM CALCULATION, attached to all the CPF deductions, calculates the amounts. The formula is only required once, but is attached to all CPF deductions in case there are overrides.

CPF contributions must always be calculated and paid to the CPF Board monthly. To cater for pay frequencies other than monthly, the CPF calculation is calculated every period, based on month-to-date wages. CPF already calculated for previous periods in the month is then subtracted to give the current period contributions.

Working with The CPF FM CALCULATION Formula

The formula CPF FM CALCULATION calculates the normal CPF to be contributed by the employer as well as the employee (payee). The calculated amounts are stored in variables for use in the deduction amount fields.

The formula calculates the normal CPF using the following elements:

- The array CPF AR RATES retrieves the appropriate rates for the employee. The total wages are needed first to find the right wage bracket in the look-up. The following variables are returned:

	Total CPF Calculation Variables		Payee CPF Calculation Variables
A	Percentage of Ordinary Wages	I	Percentage of Ordinary Wages
B	Percentage of NPVP & NPC	J	Percentage of NPVP & NPC
C	Limit on Ordinary CPF	K	Limit on Ordinary CPF
D	Wages Base Amount	L	Wages Base Amount
E	Numerator	M	Numerator
F	Denominator	N	Denominator
G	Percentage of Additional Wages	O	Percentage of Additional Wages

	Total CPF Calculation Variables		Payee CPF Calculation Variables
H	Wages Type	P	

- The formula makes use of various other formulae and GP elements. The Variable CPF VR SECTOR stores the sector in which the employee works. All CPF deduction calculations are based on the sector of the employee.

Calculating Voluntary CPF Contributions

Voluntary CPF deductions are set up the same way as the normal CPF deductions. They use the same pre-process formula, CPF FM CALCULATION. However, as eligibility will be by individual assignments, they have no generation control.

There are two voluntary CPF deductions:

- CPF VOL ER — Employer Voluntary CPF.
- CPF VOL EE — Employee Voluntary CPF.

Voluntary CPF can be used in two situations:

- Paying normal CPF for foreign workers or others not normally liable for CPF. In this case, the amount calculated in the pre-process formula is used.
- Paying extra CPF for employees already contributing the normal CPF. In this case, the amount is overridden on the deduction assignment rather than using the standard CPF amounts.

Note: If the Voluntary CPF is for an overseas posting, set the IRS VR OVERSEAS variable on the SOVR's page of the Deduction Assignment to 'Y' (or any non-blank value) to indicate an overseas posting. This is used on Inland Revenue reports.

Calculating Additional CPF Contributions

With the final pay for each year, the limit on additional CPF needs to be recalculated based on actual wages for the year. If the limit is higher than that of the previous year, extra CPF contributions may need to be made. If the limit is lower, some contributions may need to be reclaimed from the CPF Board. This reconciliation needs to be carried out in December for all employees who received additional wages during the year. It also needs to be done in the final pay for employees who are terminating.

Two deductions are used for the adjustment: One for the employer's share and one for the employee's (payee's) share.

- CPF ADD ER — Employer Additional CPF.
- CPF ADD EE — Employee Additional CPF.

The generation control CPF GC ADD ADJUST, using the formula CPF FM ADD ADJ GC, determines whether the payee is eligible for CPF adjustment.

Calculating the Additional CPF Adjustment Deduction

The generation control formula CPF FM ADD ADJ GC is used to calculate the additional CPF adjustment deduction when:

- The month of the period end date is December, or
- The segment end date is equal to the payee's termination date, and
- Additional wages YTD accumulator > zero, and
- Citizenship status is *not* '6' (foreign worker)

As with the normal CPF deductions, the pre-process formula performs the actual calculation for both the employer and payee CPF contributions. The amounts calculated are stored in variables, which will be used as the amounts. The CPF FM ADD ADJ GC formula determines whether the employee (payee) is eligible for CPF adjustment using the following elements:

- The new limit is calculated based on current earnings. Both the old limit and the new limit variables default to 999,999,999,999 - (no limit).
- The old limit is calculated based on last year's earnings.
- If additional wages for the current year exceed the new limit and the new limit is less than the old limit, the employer can claim a refund from the CPF Board. The message *Additional CPF Refund due* informs you of this.
- If their current year additional wages exceeded the old limit and the old limit was less than the new limit, additional CPF needs to be calculated. The historical rule CPF HR ADD ADJUST, using formula CPF FM ADD ADJ SEG calculates the adjustments (total CPF and payee CPF) for the year.

Calculating CPF Adjustments

If their current year additional wages exceeded the old limit and the old limit was less than the new limit, additional CPF needs to be calculated. The historical rule CPF HR ADD ADJUST, using formula CPF FM ADD ADJ SEG calculates the adjustments (total CPF and payee CPF) for the year as follows:

- The processing period should be going back from the end date of the previous month, to 01/01 (1st January) of the current year, based on period end date. (Generally, it will start from 30/11, that is, 30th November, but for terminating employees, it will be a different month.)
- The historical rule returns the following fields for use in the calculation — CPF ADD WAGES YTD (additional wages year-to-date accumulator), CPF ADD WAGES SEG (additional wages segment accumulator), CPF VR RT PCT ADD (employer percent variable), CPF VR RT RPCT ADD, (employee percent variable).
- Processing of the historical rule stops when CPF ADD WAGES YTD are less than or equal to the old limit.
- The formula CPF FM ADD ADJ SEG executed for each segment recalculates the additional CPF using the original rate applicable in each month, but based on the new limit. The difference between the original CPF amounts and the recalculated CPF amounts are returned in variables.

Calculating Additional CPF Adjustments in the Segment

The formula CPF FM ADD ADJ SEG calculates the additional CPF adjustment in the segment, which is called by the historical rule CPF HR ADD ADJUST.

This formula is executed for each segment returned by the historical rule. It recalculates additional CPF using the original rate, but based on the new limit. The difference between the original CPF amounts and the recalculated CPF amounts are returned in variables (Extra Emplr CPF and Extra Ee CPF). The processing is as follows:

- If there were additional wages included in the segment and CPF was not calculated on them, the extra CPF that should have been taken is calculated.
- If you hit the limit this month, just the CPF on wages up to the limit is calculated.
- The CPF is calculated using the rates that were stored during the original calculation.

Method to Estimated Additional Wage Ceiling

There are two methods of calculating the additional wage limit for CPF contribution for the year (as of September 1, 2011):

- The user can select the option based on the business need. The user decides the logic for the ordinary wages limit calculation for the current year, which is used to calculate the additional wage limit to CPF contribution.

The user can select a Variable CPF VR CALC OPTION, which holds the user option to choose the logic of an ordinary wage limit calculation. The additional wage limit is defined by subtracting the option (1 or 2) from the Total CPF Ceiling. The options are:

- Option 1: *CPF VR CALC OPTION = 1*. Previous year's CPF contributed Ordinary wage YTD value. This is the default option.
- Option 2: *CPF VR CALC OPTION = 2*. Current year's Ordinary wage CPF contribution YTD plus the Current month Ordinary wage limit projecting for the remaining months of the current year.
- Option 3: *CPF VR CALC OPTION = 3*. (As of year 2012) Actual current year's Ordinary wage CPF contribution YTD. Set the variable's value to 3 to use the actual current year's Ordinary wage CPF contribution YTD as a ordinary wage limit while calculating the current year additional wage limit.

For New Hire, Turning PR, and Terminated employees, as well as during the year end (December) process, the system uses the actual Current year Ordinary wage CPF contribution YTD value. The system calculates the additional wage limit using this formula:

Total CPF Ceiling – (Current year Ordinary wage CPF contribution YTD) = Additional wage Limit

- Allow the user to override the ordinary wage limit calculated using the above logics at pay entity, pay group, and payee levels, giving the user flexibility to maintain the employee's ordinary wage estimation for the year.

A variable CPF VR EE OW EST can be used to hold the user maintained employee's estimated ordinary wage.

As delivered, this variable can be overridden at pay entity, pay group and payee levels, which provides the flexibility to maintain the employee's ordinary wage estimation. Users can leave the variable unaltered if they want to use the system-calculated ordinary wages limit to calculate the additional wage limit to CPF contribution.

Note: For this method, system does not take into account the user maintained estimated ordinary wage limit for terminated employees and during the year end process.

Storing Additional Wage History

The system stores the Additional wages paid out for each month, the amount contributed to CPF based on the additional wage limit, and the rates applied thereon to calculate the additional CPF.

The following records hold the history data:

- GPSG_CPF_AW_HIS
- GPSG_CPF_AWH_VW

This additional wage history data can be used while doing the additional CPF re-adjustment for terminations and year end processing.

If there is a shortfall in the additional wage CPF contribution for terminations and year end processing, the system will calculate the CPF by using the appropriate rates instead of using the current month rate.

Related Links

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Calculating Other CPF Contributions

In addition to CPF contributions, the CPF board also collects Mosque Building and Mendaki Fund contributions (MBMF), Skills Development Levy (SDL), and Foreign Workers Levy (FWL) contributions on behalf of the government and SHARE donations for the Community Chest of Singapore. There are also collection schemes for community assistance programmes such as SINDA, CDAC and the Eurasian Association which are administered by the CPF Board.

This topic discusses how to:

- Calculate MBMF contributions.
- Calculate SINDA contributions.
- Calculate FWL contributions.
- Calculate SHARE programme donations.

- Calculate SDL contributions.
- Calculate CDAC contributions.
- Calculate ECF contributions.

Calculating MBMF Contributions

MBMF contributions must be paid by all Muslim employees each month. The MBMF deduction is determined by the employee's wages for the month and uses formula CPF FM MBMF CALC. Formula CPF FM MBMF CALC calculates MBMF using bracket C PF BR MBMF. Since this is a monthly contribution, the formula looks up the bracket and subtracts any month-to-date amount.

The employee's religion is returned by the personal data array CPF AR PERS DATA. The generation control CPF GC MBMF uses formula CPF FM MBMF GC to determine whether the employee is a Muslim. If the employee's religion is *Muslim*, regardless of citizenship status, the deduction is made.

Calculating SINDA Contributions

SINDA contributions must be paid by all Indian employees (except foreign workers) each month. The SINDA deduction is determined by the employee's wages for the month and uses formula CPF FM SINDA CALC. Formula CPF FM SINDA CALC calculates SINDA using bracket CPF BR SINDA. Since this is a monthly contribution, the formula looks up the bracket and subtracts any month-to-date amount.

The employee's ethnic category and citizenship status are returned from the personal data array CPF AR PERS DATA. The generation control CPF GC SINDA (using formula CPF FM SINDA GC) uses them to determine whether SINDA is applicable or not. If the employee's ethnic category is *Indian*, and their citizenship status is not *foreign worker*, the deduction is made.

Calculating FWL Contributions

FWL is a levy paid by foreign workers. While they are not required to pay CPF contributions for foreign workers, employers are liable to pay monthly levies to hire employees who hold Work Permits or S Passes.

Foreign workers on the Foreign Worker Levy Scheme who are granted Singapore Permanent Resident status are placed on the CPF scheme from the date Permanent Resident status is granted.

The generation control CPF GC FWL uses formula CPF FM FWL GC, to determine if the employee is either a foreign worker, an S Pass holder, or a foreign worker who has become a permanent resident (PR) during the current month. It is set to *Include* the employee if the formula is true.

If variable CPF VR CITIZENSHIP (which stores the citizenship status of the payee) is 6 — foreign worker, or 9 — S Pass holder and the S Pass holding date is in the current month (based on month from period end date), the levy is paid.

Note: If CPF VR CITIZENSHIP is 9 — S Pass holder, no FWL will be paid.

The variable CPF VR FWL ST DT is used to enter the start date of the FWL. The Date Value must be entered, as it is the exact begin date of calculation of the FWL. If it is not entered, the hire date is used instead. You can override it at the payee level. When a foreign worker is hired, FWL does not necessarily

start from the hire date. It may actually be payable before that - either from the time the work permit is issued, or when the employee enters the country.

The variable CPF VR FWL TO DATE is used to override the end date of FWL. The Date Value must be entered, as it is the exact end date of calculation FWL. For CPF VR CITIZENSHIP is 6 — foreign worker, worker type is S Pass holder (percentage), the variable CPF VR SP DATE is used to override the start date of FWL and Date Value must be entered as above.

The variable CPF VR FWL TO DATE is used to calculate the period end date while calculating FWL in the current month. You can override this at the payee level. Even though a foreign worker may be terminated, FWL is payable as long as the work permit is not cancelled. It is payable until the cancellation date.

Calculating the FWL Amount

The formula CPF FM FWL CALC calculates the amount of FWL to be paid for an employee in the pay period. The amount of FWL to be paid depends on the worker type of the payee. The rate applicable to each worker type is held in bracket CPF BR FWL RATES. For a full month, the amount is simply the return values of the CPF BR FWL RATES from bracket CPF BR FWL RATES for each CPF VR WORKER TYPE. For a partial month, it is calculated using the values of CPF VR FWL DAILY *FWL applicable calendar day.

Bracket CPF BR FWL RATES returns the daily and monthly FWL rates based on the payee's worker type (variable CPF VR WORKER TYPE). FWL will normally start from the hire date, but the FWL start date variable CPF VR FWL ST DT enables you to override that in case you want it to start earlier. If it started in the previous month, but wasn't calculated (because they were too late), last months FWL is calculated first. The FWL MTD accumulator uses a specified date and is maintained for 1 month so that you can check last months balance.

Calculating SHARE Programme Donations

The CPF Board collects SHARE Programme donations on behalf of the Community Chest, National Council of Social Service. SHARE contributions are voluntary and deducted from the employees' wages. The amount of any contribution is entirely at the employee's discretion and is entered at the payee level. The deduction subtracts from the SGP NET net pay accumulator.

Calculating SDL Contributions

SDL is a levy on the employer charged for all employees. The rate of contribution is .25% of the employee's earnings, or at least 2 SGD. The SDL deduction uses formula CPF FM SDL CALC. The limit (4500), rate (.25%) and minimum amount (2) are stored in the following PeopleSoft maintained variables:

- CPF VR SDL LIMIT — holds the wage limit for SDL contribution as 4500 SGD for the calculation of SDL, as of October 208.
- CPF VR SDL PERCENT — holds the percentage as .25% for the calculation of SDL.
- CPF VR SDL — stores the SDL amount in the formula CPF FM SDL CALC.
- CPF VR SDL MIN — holds the minimum contribution for SDL as 2.00 SGD for the calculation of SDL.

If the accumulator SGP GROSS (gross pay amount) is less than or the same as the variable CPF VR SDL LIMIT (wage limit for SDL contribution as 4500 SGD), the sum of $\text{SGP GROSS} \times \text{variable CPF VR SDL PERCENT} (.25\%)$ is stored in variable CPF VR SDL, to then be used in formula CPF FM SDL CALC. Variable CPF VR SDL is divided by 100. If the result is less than variable CPF VR SDL MIN (2.00 SGD), the formula does not resolve.

Calculating CDAC Contributions

Contributions to CDAC are made by all working Chinese Singaporeans and Permanent Residents. The deduction CDAC uses formula CPF FM CDAC CALC and generation control CPF GC CDAC.

The generation control CPF GC CDAC uses formula CPF FM CDAC GC to determine if the employee is either a foreign worker, or was a foreign worker and became a permanent resident during the current month. It is set to *Include* the employee if the formula is true.

The employees ethnic category and citizenship status are returned from the personal data array CPF AR PERS DATA. The generation control CPF GC CDAC (using formula CPF FM CDAC GC) uses them to determine whether CDAC is applicable or not. If the employee's ethnic category is *Chinese*, and their citizenship status is *citizen* or *permanent resident*, the deduction is made.

Calculating ECF Contributions

All working Eurasian Singapore citizens and permanent residents may contribute to the Eurasian Community Fund. Contributions vary based on the monthly income of the employee. Deduction ECF uses formula CPF FM ECF CALC and generation control CPF GC ECF.

ECF contributions are mandatory for all Eurasian employees (except foreign workers). The employees ethnic category and citizenship status are returned from the personal data array CPF AR PERS DATA. The generation control CPF GC ECF uses them to determine whether ECF is applicable. If the employee's ethnic category is *Eurasian*, and their citizenship status is *citizen* or *permanent resident*, the deduction is made.

Formula CPF FM ECF CALC ECF uses bracket CPF BR ECF. Since this is a monthly contribution, the formula looks up the bracket and subtracts any MTD amount.

Related Links

[Using CPF Calculation Fundamentals](#)

[Setting Up and Managing Employee and Employer CPF Details](#)

[Calculating CPF Contributions](#)

[Setting Up and Managing Additional CPF Details](#)

[Running CPF Reports and Files](#)

[Understanding Deductions for Singapore](#)

Setting Up and Managing Additional CPF Details

Use the CPF Rates SGP (GPSG_CPF_RATES) component to set up and manage additional CPF details.

This topic discusses how to set up and manage CPF details.

Pages Used to Set Up and Manage CPF Details

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
CPF Rates SGP Page	GPSG_CPF_RATES	View and manage the CPF contribution rates required for CPF calculations. These are the rates specified by the CPF legislation and are PeopleSoft maintained. The data is accessed via the CPF AR RATES array, using formula CPF FM RATE LOOKUP, which retrieves the appropriate calculation rates for each employee.
CPF/FWL Late Interest SGP Page	GPSG_CPF_INTEREST	Maintain late payment interest payable by an employer for FWL and CPF by an employer. These are included in the interface files and reports the employer provides to the CPF Board.

Running CPF Reports and Files

This topic provides an overview of CPF reports and files.

Note: If you elect to use the delivered rules for Global Payroll Singapore, use only the employment instance in HR.

Pages Used to Run the CPF Reports

<i>Page Name</i>	<i>Definition Name</i>	<i>Usage</i>
Create CPF Reporting Data SGP Page CPF PAL-Internet File Creation Page Create CPFLine SGP Page	CPSG_CPF_RPTG_RC	Create the monthly CPF data that can be used for creating reports and files for submission to the CPF Board.
CPF Mthly Contribution Rpt SGP Page	CPSG_CPF_CONRPT_RC	Create multiple reports.
CPF Mthly Contribute List SGP Page	GPSG_CPF_CONLST_RC	Create a list of the contributions for all of the funds on a single report.
CPF Adjustment Report SGP Page	GPSG_CPF_ADJ_RC	Create a list of the CPF contributions on a single report.

Understanding CPF Reports and Files

To simplify the CPF reporting process, and the collection of the data needed for CPF reports and files, all the amounts needed from the Global Payroll processing results are stored in the GPSG_CPF_RSLTS table, using the writable array CPF WA RESULTS. The array puts all of the MTD amounts calculated for

all of the CPF contributions and other related Global Payroll results into a single record (CPF Monthly reporting table).

Prior to running any of the monthly reports, you need to run the CPF Report Data Creation process. This process carries out all the required processing, such as identifying new hires and terminations, and determining the CPF account numbers. After that, you can produce the following reports and files, using relatively simple processes:

- CPF/IRAS Line File.

The CPF/IRAS Line File Creation process enables you to create a flat file in the format required for submitting monthly CPF payments to the CPF Board using the CPF/IRAS Line software.

- CPF PAL Internet File.

The CPF PAL-Internet File Creation process enables you to create a flat file in the format required for submitting monthly CPF payments directly to the CPF Board via the internet.

- CPF Mthly Contributions Report.

- CPF Contributions List.

CPF Contributions List process creates a list of the contributions for all of the funds on a single report.

- CPF Adjustments Report.

CPF Adjustments Report process creates a list of the CPF contributions on a single report.

The GPSG_CPF_RPTG table is used for producing the CPF reports and files for submission to the CPF Board. It is populated when you run the monthly CPF Data Creation process.

Managing Foreign Worker Levy (FWL)

Understanding Foreign Worker Levy (FWL)

Foreign Worker Levy (FWL) is a levy paid by employers for employing foreign workers. While they are not required to pay CPF contributions for foreign workers, employers are liable to pay monthly levies to hire employees who hold Work Permits or S Passes. Foreign workers on the Foreign Worker Levy Scheme who are granted Singapore Permanent Resident status are placed on the CPF scheme from the date Permanent Resident status is granted.

Peoplesoft Payroll for Singapore supports Foreign Worker Levy (FWL) payment.

Note: The government uses a combination of quota restrictions and the imposition of a foreign worker levy as methods to control the foreign worker population. A levy is imposed on every employer in respect of each employee who is a non-resident work permit holder. The levy is not imposed on foreign workers who are permanent residents—they come under the CPF scheme instead. There is no employee contribution to FWL. The FWL and CPF schemes are mutually exclusive. An employer who pays the levy for foreign workers is not required to make CPF contributions for those workers. A work permit holder who is subsequently granted permanent resident status will come under the CPF scheme instead. However, the employer is required to pay the Skills Development Levy (SDL) for the workers at the prevailing rate and wage ceiling.

Related Links

[Setting Up and Managing Additional CPF Details](#)

[Reconciling Foreign Worker Levy \(FWL\) Data](#)

[Calculating Other CPF Contributions](#)

Reconciling Foreign Worker Levy (FWL) Data

The FWL (Foreign Worker Levy) reconciliation output compares the finalized payroll results and the MoM data provided by Ministry of Manpower (MoM) Singapore. Once comparison data is generated, you can update the employees worker type directly against MoM Data.

To update worker type, follow the correct processing sequence as given below:

1. Upload MoM data file into system by using [Upload MoM Data File SGP Page](#). You can upload the CSV formatted MoM data file into PeopleSoft system.
2. Generate FWL comparison data using [Generate Comparison Data Page](#). Before updating employees' worker type, run generate FWL comparison data process. This process generates the list of employees by the payroll period ID and perform comparison.

- Update Employees' worker type using [FWL Reconciliation Page](#). From FWL reconciliation page you can select the correct worker type for each employee, and update.

Pages Used to Generate FWL Reconciliation Output

Page Name	Definition Name	Usage
Upload MoM Data File SGP Page	GPSG_MOM_FILE_UPLD	To upload MoM data into system on CPF submission number.
Generate Comparison Data Page	GPSG_MOM_DATA_GEN	To generate the list of employees by the payroll period ID and perform comparison.
FWL Reconciliation Page	GPSG_MOM_DATA_VIEW	To perform the FWL reconciliation process and update employee worker type.

Upload MoM Data File SGP Page

Use the Upload MoM Data File SGP page (GPSG_MOM_FILE_UPLD) to upload MoM Data File.

Navigation

Global Payroll & Absence Mgmt, > Authority Correspondence, > Upload MoM Data File SGP

Image: Upload MoM Data File SGP Page

This example illustrates the fields and controls on the Upload MoM Data File SGP Page.

CPF Employer Ref Number

Enter the CPF Employer Ref Number

Period ID

Select the Period ID.

Upload Date

The system automatically sets current date as upload date.

Upload File

Click the link and select the file to upload.

Generate Comparison Data Page

Use the Generate Comparison Data page (GPSG_MOM_DATA_GEN) to generate the list of employees by the payroll period ID and perform comparison.

Navigation

Global Payroll & Absence Mgmt, >Authority Correspondence, FWL Reconciliation SGP, > Generate Comparison Data

Image: Generate Comparison Data Page

This example illustrates the Generate Comparison Data Page.

The screenshot shows the 'Generate Comparison Data' page. At the top, there are two tabs: 'Generate Comparison Data' and 'FWL Reconciliation'. Below the tabs, there are two buttons: 'Process Monitor' and 'Run'. A section titled 'FWL Comparison' contains the following information:

CPF Employer Ref Nbr	1234567	SGP Monthly Pay Group
Period ID	KS 2014M07	07/01/2014 - 07/31/2014
File Name	test.csv	
Upload Date	08/08/2014	

You can select CPF Employer Reference Number and the MoM Data file from the search page and run the process using the Generate Comparison Data page. The process will identify the finalized payroll results which use this period ID and the MoM data.

FWL Reconciliation Page

Use the FWL Reconciliation page (GPSG_MOM_DATA_VIEW) to perform the FWL reconciliation process and update employee worker type .

Navigation

Global Payroll & Absence Mgmt, >Authority Correspondence, >FWL reconciliation SGP, >FWL Reconciliation

Use the search page to select the uploaded FWL file. Once you select the uploaded FWL file and click the generate button, system generates the list of employee by CPF submission number and period id, and then perform comparison. The system lists only the employees who have variance.

Image: FWL Reconciliation Page

This example illustrates the FWL Reconciliation Page

Generate Comparison Data

FWL Reconciliation

Refresh

FWL Reconciliation

Personalize | Find | View All |  First 1-4 of 4 Last

Reconciliation Information

Update Worker Type 

Empl ID	Work Pass No	Employee Name	Levy Rate from MoM	Levy From	Levy To	Amount from MoM	FWL Amount	Variance	Error Code
1 KS0005	0 12341019	Ah Tan	200.000000	01/01/2011	08/08/2011	20.000000	-350.000000	370.000000	FWL amount mismatch
2 KS0009	0 12345678	Ming Wang	300.000000	01/07/2014	01/07/2015	30.000000	600.000000	-570.000000	FWL amount mismatch
3 KS0010	0 12345673	John Andrews	400.000000	01/07/2014	01/07/2015	40.000000	550.000000	-510.000000	FWL amount mismatch
4 KS0006		Ali Sayed					950.000000	950.000000	Missing FWL file entry

The system will list three types of comparison data.

1. FWL Amount Mismatch - Payee exists in both MoM file and payroll results but the FWL amount is not equal.
2. Missing FWL Deduction - Payee exists in the MoM file but no payroll results.
3. Missing FWL File Entry - Payee exists in the payroll results but is not in the MoM file.

Image: FWL Reconciliation Page_Update Worker Type

This example illustrates the FWL Reconciliation Page_Update Worker Type.

Worker Type	New Worker Type
S-Pass Holder Services(10-15)	S-Pass Holder Services(10-15) ▼
Non Malaysian Grass Cutter	Non Malaysian Grass Cutter ▼
Non Malaysian Grass Cutter	Non Malaysian Grass Cutter ▼
S-Pass Holder Others(10-20)	S-Pass Holder Others(10-20) ▼

New Worker Type

Select the required worker type.

Once you save the changes, system updates the worker type with a new effective date. The effective date is the Period End Date + 1. Choosing this effective gives provision to choose the next period begin date. For example, if the Period End Date is August 31st, the selected effective date will be September 1st.

If there are multiple rows for one employee which has been listed in the comparison UI, you must choose the same worker type to update.

Defining Absence Rules

Understanding Absence Rules for Singapore

Global Payroll for Singapore delivers predefined rules for processing absence payments, such as annual leave, sick leave, maternity leave, other leave and national service leave. Rules are also delivered to calculate unused annual leave on termination. You can easily modify any of these rules to reflect absence and termination policies that are specific to your organization or to labor agreements with your employees.

To demonstrate how Global Payroll can process typical absence requirements in Singapore, PeopleSoft provides 10 absence entitlement elements and 10 absence take elements. After the table of primary elements—the absence and take elements—we describe the interaction of each element with supporting elements.

Understanding Delivered Absence Primary Elements

Primary absence elements are absence entitlements—entitlement or pro rata—and absence takes. In the following tables, we cross-reference entitlements to takes and takes to entitlements in the description column. After the following tables, we describe each element in the context of leave calculations.

This topic discusses:

- Delivered absence entitlements.
- Delivered absence takes.

Delivered Absence Entitlements

The following table lists the absence entitlement elements for Singapore. Absence entitlement elements define how much paid time off your organization gives payees for various kinds of absences. They also specify the entitlement period, the calculation frequency, and any automatic adjustments to make to entitlement balances.

Name	Description and Used By
<i>Adoption Leave</i>	
ADOP LVE ENT	Adoption Leave Entitlement ADOP LVE TAKE
<i>Annual Leave</i>	

Name	Description and Used By
ANN GENL ENT	Annual leave Entitlement ANN GENL TKE
ANN STAT ENT	Annual Leave Entitlement ANN STAT TAKE
<i>Child Care Leave</i>	
CHCA LVE ENT	Child Care Leave Entitlement CHCA LVE TAKE
<i>Hospitalization Leave</i>	
HSP LVE ENT	Hospitalization entitlement HSP LVE TAKE
<i>Maternity Leave</i>	
MAT LVE ENT	Maternity entitlement MAT GENL TAKE
	Shared Parental Leave Transfer SPL TRANSFER TAKE
<i>National Service Leave</i>	
NSL LVE ENT	National Service Entitlement NSL LVE TAKE
<i>Newly Wed Leave</i>	
NWD LVE ENT	Newly Wed Leave Entitlement NWD LVE TAKE
<i>No Paid Leave</i>	
NPL LVE ENT	No Pay Leave Entitlement NPL LVE TAKE
<i>Paternity Leave</i>	
PAT LVE ENT	Paternity Leave Entitlement PAT LVE TAKE
<i>Shared Parental Leave</i>	

Name	Description and Used By
SPAT LVE ENT	Shared Parental Leave Entitlement SPAT LVE TAKE
<i>Sick Leave</i>	
SLV SICK ENT	Sick leave entitlement SICK LVE TAKE
<i>Special Leave</i>	
SPL LVE ENT	Special Leave Entitlement SPL LVE TAKE

Delivered Absence Takes

The following table lists the absence take elements for Singapore. Absence take elements define your rules for allowing paid time off. They define which kinds of absences are valid and the requirements that must be met before entitlement can be used.

Name	Description and Used By
<i>Adoption Leave</i>	
ADOP LVE TAKE	Adoption Leave Take ADOP LVE ENT
<i>Annual Leave</i>	
ANN GENL TAKE	Annual Leave Take ANN GENL ENT
ANN STAT TAKE	Annual Leave Take ANN STAT ENT
<i>Child Care Leave</i>	
CHCA LVE TAKE	Child Care Leave Take CHCA LVE ENT
<i>Maternity Leave</i>	
MAT GENL TAKE	Maternity Leave Take MAT LVE ENT

Name	Description and Used By
SPL TRANSFER TAKE	SPL Transfer MAT LVE ENT
<i>Newly Wed Leave</i>	
NWD LVE TAKE	Newly Wed Leave Take NWD LVE ENT
<i>Paternity Leave</i>	
PAT LVE TAKE	Paternity Leave Take PAT LVE ENT
SPAT LVE TAKE	Shared Parental Leave Take SPAT LVE ENT
<i>Special Leave</i>	
SPL LVE TAKE	Special Leave Take SPL LVE ENT
<i>No Paid Leave</i>	
NPL LVE TAKE	No Pay Leave Take NPL LVE ENT
<i>National Service Leave</i>	
NSL LVE TAKE	National Service Leave Take NSL LVE ENT
<i>Sick Leave</i>	
SICK LVE TAKE	Sick leave SLV SICK ENT
<i>Hospitalization Leave</i>	
HSP LVE TAKE	Hospitalization Leave Take HSP LVE ENT

Calculating Annual Leave

This topic provides an overview of annual leave calculations, and discusses how to:

- Calculate annual leave by pay period.
- Calculate annual leave at every anniversary.

Understanding Annual Leave Calculations

Every employee who has worked for at least 3 months is entitled to pro rated annual leave. The entitlement is based on working days (and not calendar days). We provide two absence entitlements for the calculation of annual leave entitlement. The first entitlement—ANN GENL ENT—calculates leave on a *pay period basis*. Leave entitlement is based on the years of service within the company. Pro rata leave entitlement is calculated at every pay period and added to the balance. This process also verifies that the total leave does not exceed beyond a particular holding.

The other annual leave entitlement—ANN STAT ENT—is calculated at *every anniversary* for the employee. The total entitlement is based on the years of service and the number of accrual days is based on the values that are set in a bracket. This leave entitlement does not check for maximum balance carryover into the next anniversary year (for the employee).

Note: There is no fixed legislation to carryover entitlements. Generally, leave balance from one year cannot be carried over for more than two years. In some cases, restriction also applies on the number of days that can be accrued at each quarter. For example, if the number of days in the first year of service was 10, then a maximum of 3 must be used within the first quarter—otherwise, the 3 days are forfeited.

Calculating Annual Leave by Pay Period

The annual leave entitlement—ANN GENL ENT—using formula ANN FM GENL ENT (with generation control ANN GC ELIG STS) calculates leave on a *pay period basis* (returning the monthly annual leave entitlement during the monthly accrual process). The leave entitlement is based on the years of service within the company. Pro rata leave entitlement is calculated at every pay period and added to the balance. This process also uses formula ANN FM MAX ADJUST to verify that the total leave does not exceed beyond a particular holding.

The ALV FM GENL ENT formula resolves as follows:

1. The annual leave entitlement value is retrieved from bracket ANN BR GENL ENT. This annual leave bracket defines the entitlement an employee can earn in each year of service. The bracket is used while calculating the entitlement on a *per pay period* basis. The bracket search keys and return column values are as follows [after the completion of (x) years of service, an employee is entitled to (x) days of leave]:

Years Of Service (LVE DR YR OF SVC)	Days Of Leave (ANN BR GENL ENT)
1st	7
2nd	8
3rd	9
4th	10
5th	11

<i>Years Of Service (LVE DR YR OF SVC)</i>	<i>Days Of Leave (ANN BR GENL ENT)</i>
6th	12
7th	13
8th (and thereafter)	14

2. The bracket uses duration CM DR YR OF SERV to return the employee's years of service (number of years between the service date SERVICE DT and the pay period end date PERIOD END DATE).

The yearly entitlement is deannualised whenever the entitlement has not been changed during the pay period. If the entitlement has been changed, the partial entitlements before and after the anniversary date are added up and returned.

3. The current year's annual leave entitlement variable ANN VR CURR ENT stores the current deannualised annual leave entitlement.

The previous year's annual leave entitlement variable LVE VR PREV ENT stores the previous deannualised annual leave entitlement.

4. The formula CM FM PREV ACCM returns the previous year's accumulator balance variable PREV VALUE ACCM (to add to the current new year accumulator balance) and is used in the accumulator initialize rule.

5. The entitlement adjustment unit formula ANN FM MAX ADJST calculates the maximum carry over entitlement of annual leave. This carry over adjustment is executed at every pay period and the adjustment reduces the entitlement. The formula looks up the current and previous year entitlement and checks if the cumulative entitlement is over the next year (of service) entitlement.

6. The annual leave balance accumulator ANN GENL ENT_BAL is carried forward to the new annual leave accumulator.

Whenever the accumulator begins, the previous accumulator balance is brought to the current balance (new accumulator period).

The variables, ANN VR ANNIV MTH (begin month) and ANN VR ANNIV DY (begin day) specify the begin date of the accumulators.

All accumulator periods are year-to-date (YTD) and begin to accumulate from the employee's hire date.

7. Generation control ANN GC ELIG STS identifies active employees who have completed the probation period at the end of the pay period that is being calculated. This generation control is only attached to the annual leave entitlement. The generation control uses formula ANN FM ELIG which verifies if the period end date is beyond the eligibility date. This formula validates the annual leave entitlement for the employee.
8. The takes day formula ANN FM TAKE UNIT calculates leave for employees. Based on the schedule hours and holiday type, a unit of 1 or 0 is returned to the formula.

Calculating Annual Leave at Every Anniversary

The annual leave entitlement—ANN STAT ENT—is calculated at *every anniversary* for the employee. The total entitlement is based on the years of service and the number of accrual days is based on the values that are set in bracket ANN BR STAT ENT. This leave entitlement does not check for maximum balance carryover into the next anniversary year (for the employee). The accrual process runs once for every 12-month period from the employee's hire date. The annual leave entitlement ANN STAT ENT, using formula ANN FM STAT ENT, returns the annual leave entitlement for statutory employees, only when their anniversary dates occur in the current pay period. The formula also returns annual leave entitlement from the employee's last anniversary date to the termination date only when the employee is terminated in the current pay period.

The ANN FM STAT ENT formula resolves as follows:

1. The annual leave entitlement value is retrieved from bracket ANN BR STAT ENT. This annual leave bracket defines the entitlement an employee can earn in each year of service. At the completion of a *full year* of service, the entitlement is calculated based on the total years of service in the company.

The bracket search keys and return column values are as follows:

Years Of Service (LVE DR YR OF SVC)	Days Of Leave (ANN BR GENL ENT)
1st	7
2nd	8
3rd	9
4th	10
5th	11
6th	12
7th	13
8th (and thereafter)	14

2. The duration LVE DR YR OF SVC returns the years of service (number of years between the service date SERVICE DT and the pay period end date PERIOD END DATE).
3. The current year's annual leave entitlement variable ANN VR CURR ENT stores the current deannualised annual leave entitlement.

The previous year's annual leave entitlement variable LVE VR PREV ENT stores the previous deannualised annual leave entitlement.

4. The formula CM FM PREV ACCM returns the previous year's balance (system variable PREV VALUE ACCM) and is used in the accumulator initialize rule.
5. The annual leave balance accumulator ANN STAT ENT_BAL is carried forward to the new annual leave accumulator.

Whenever the accumulator begins, the previous accumulator balance is brought to the current balance (new accumulator period).

The variables ANN VR ANNIV MTH and ANN VR ANNIV DT specify the accumulator's begin date.

All accumulator periods are YTD and begin to accumulate from the employee's hire date.

6. The takes day formula ANN FM TAKE UNIT calculates leave for employees. Based on the schedule hours and holiday type, a unit of 1 or 0 is returned to the formula.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating Child Care, Shared Parental, and Adoption Leaves

This topic discusses:

- Child care leave.
- Adoption leave.
- Shared parental leave.
- Wages paid during paternity or shared parental leave period.
- Actual and capped weekly earnings for paternity leave period.
- Actual and capped weekly earnings for shared parental leave period.
- Accumulators for paternity or shared parental leave.
- Payslip considerations.

Child Care Leave

An employee is entitled to six days of child care leave per year if he or she is covered under the Child Development Co-Savings Act. The act covers all parents of Singapore citizens who meet all these conditions:

- Child is a citizen of Singapore who is under seven years of age.
- Parent must be working for the same employer for at least three consecutive calendar months.

Or, for self-employment, parent must be working in the same business or profession for at least three consecutive calendar months and has lost income during the child care leave period.

The total child care leave entitlement for each parent, regardless of the number of children, is six days per year until the child has reached the age of seven.

Extended Child Care Leave

In addition to child care leave, the Government of Singapore also provides extended child care leave (2 days per year) to parents who need support to care for their primary-aged children. Parents who meet these conditions are eligible for extended child care leave:

- Child is a citizen of Singapore.
- Child (or youngest child) is 7-12 years of age.
- Parent must be working for the same employer for at least three consecutive calendar months.

Or, for self-employment, parent must be working in the same business or profession for at least three consecutive calendar months and has lost income during the child care leave period.

For parents with children in both age groups (0-6 years and 7-12 years), the total paid child care leave (regular and extended) for each parent is a maximum of 6 days per year.

In Global Payroll for Singapore, extended child care leave has to be applied using the take element for child care leave only. This is because the total leave entitlement under regular and extended child care leaves is six days per year, which is same as the maximum entitlement for the (regular) child care leave. In a case where an employee is not eligible for the maximum entitlement for child care leave, he or she may also opt to apply for extended child care leave to try to get all six days of leave if possible. In that case, the bracket CHCA BR LVE ENT has to be overridden at the payee level to indicate that the actual number of days to which an employee is entitled.

See Also "Bracket Name Page" (PeopleSoft HCM 9.2: Global Payroll)

Supporting Elements for Child Care Leave

The system delivers these elements to support child care leave:

- Date element ELIG DT 90 DYS is created to calculate the eligibility date for paternity, adoption, and child care leaves.
- Absence entitlement CHCA LVE ENT.

Bracket CHCA BR LVE ENT and formula CHCA FM RESOLV ENT are referenced in absence entitlement CHCA LVE ENT.

- Absence take CHCA LVE TAKE.

Formula CHCA FM LVE TAKE is referenced in absence take CHCA LVE TAKE the day formula element.

Adoption Leave

Working mothers in Singapore are entitled to four weeks of Government-paid adoption leave to care for and bond with their adopted infants when they meet all the eligibility criteria. Adoption leave needs to be consumed prior to the child's first birthday; employers can receive up to \$10,000 reimbursement for four weeks from the Government.

The system delivers these elements to support adoption leave:

- Absence entitlement ADOP LVE ENT.

Formulae ADLV FM ENT CALC and ADLV FM RESOLV ENT are referenced in absence entitlement ADOP LVE ENT.

- Absence take ADOP LVE TAKE.

Formula ADOP FM LVE TAKE is referenced in absence take ADOP LVE TAKE as the day formula element.

Shared Parental Leave

Under the shared parental leave legislation, a working mother can transfer one week of her 16 weeks of Government-paid maternity leave to her legally wedded husband. Global Payroll for Singapore delivers an absence take to reduce the mother's maternity leave entitlement by one week. When the transfer of maternity leave to the child's father needs to be recorded in the system, the take element SPL TRANSFER TAKE is used to take away one week's time from the mother's maternity leave entitlement.

To reduce the maternity leave entitlement by one week due to the shared parental leave, the take element SPL TRANSFER TAKE has to be entered for a period of 7 days starting from the commencement date of the maternity leave. This entry can also be made retroactively, if the mother has transferred one week of her maternity leave entitlement to her spouse after the commencement of her maternity leave.

Supporting Elements for Shared Parental Leave

The system delivers or updates these elements to support shared parental leave:

- Absence entitlement SPAT LVE ENT.

Formulae SPAT FM ENT CALC and SPAT FM RESOLV ENT are referenced in absence entitlement SPAT LVE ENT.

- Absence take SPAT LVE TAKE.

Formula SPAT FM LVE TAKE is referenced in absence take SPAT LVE TAKE as the day formula element.

- Absence take SPL TRANSFER TAKE.
- (Modified) Absence take MAT LVE TAKE (Maternity Leave Take).

Wages Paid During Paternity or Shared Parental Leave Period

According to the legislation, employers do not need not pay employees (who are on paternity or shared parental leave wages) beyond the number of days for which they are legally responsible. If employers choose to do so, they should be aware that the Government does not reimburse employers wages exceeding the specified reimbursement capping amount.

Several variables are used to determine how excess wages are handled for paternity and shared parental leaves.

These variables when set to 'Y' will lead to computation of the excess wages during the Paternity/Shared parental leave periods, which can be recovered from the employees.

- The variable PAT VR RECOVERY must be set to 'Y' if the employer does not wish to pay wages for the paternity leave period beyond the Government-specified reimbursement capping amount to employees. The variable can be overridden at multiple levels.
- The variable SPAT VR RECOVERY must be set to 'Y' if the employer does not wish to pay wages for the shared parental leave period beyond the Government-specified reimbursement capping amount to employees. The variable can be overridden at multiple levels.
- The variable PAT VR CAP AMT contains the Government-specified reimbursement capping amount for one week of paternity leave.
- The variable SPAT VR CAP AMT contains the Government-specified reimbursement capping amount for one week of shared parental leave.

When variable PAT VR RECOVERY or variable SPAT VR RECOVERY is set to Y, it kicks off excess wage calculation during the corresponding paternity or shared parental leave periods, which can be recovered from the employees.

See Also "Variable Name Page" (PeopleSoft HCM 9.2: Global Payroll)

Actual and Capped Weekly Earnings for Paternity Leave Period

The dummy (not part of GROSS) earning PAT WKLY ERN indicates the weekly wage of employee during the paternity leave period. It is computed using this formula:

Weekly Earning = (Monthly GROSS + Employer's CPF) / No. of working days in month * No. of days on leave based on employee work schedule

The dummy (not part of GROSS) earning PAT ERN CAP indicates the reimbursable/capped weekly wage of employee during the paternity leave period according to the Government-specified capping amount.

The deduction (part of GROSS) PAT LVE ADJ indicates the recovery being done from employee's gross salary in case the employer does not wish to pay weekly wages above the Government-specified capping amount for the paternity leave period. The deduction PAT LVE ADJ is computed automatically whenever the variable PAT VR RECOVERY is set to 'Y' and the weekly earning is above the Government-specified reimbursable amount.

See Also "Earnings Name Page" (PeopleSoft HCM 9.2: Global Payroll)

Supporting Elements Used to Calculate Paternity Leave Weekly Earnings

- Formula PAT WKLY EARNING to calculate weekly earnings.
- Formula PAT ERN CAPPED to calculate capped weekly earnings.
- Formula PAT LVE ADJUST to calculate PAT LVE ADJ.

Actual and Capped Weekly Earnings for Shared Parental Leave Period

The dummy (not part of GROSS) earning SPL WKLY ERN indicates the weekly wage of employee during the shared parental leave period. It is computed using this formula:

Weekly Earning = (Monthly GROSS + Employer's CPF) / No. of working days in month * No. days on leave based on employee work schedule

The dummy (not part of GROSS) earning SPAT ERN CAP indicates the reimbursable/capped weekly wage of employee during the shared parental leave period according to the Government-specified capping amount.

The deduction (part of GROSS) SPAT LVE ADJ indicates the recovery being done from employee's gross salary in case the employer does not wish to pay weekly wages above the Government-specified capping amount for the shared parental leave period. The deduction SPAT LVE ADJ is computed automatically whenever the variable SPAT VR RECOVERY is set to 'Y' and the weekly earning is above the Government-specified reimbursable amount.

See Also "Earnings Name Page" (PeopleSoft HCM 9.2: Global Payroll)

Supporting Elements Used to Calculate Shared Paternal Leave Weekly Earnings

- Formula SPAT WKLY EARNING to calculate weekly earnings.
- Formula SPAT ERN CAPPED to calculate capped weekly earnings.
- Formula SPAT LIVE ADJUST to calculate SPAT LVE ADJ.

Accumulators for Paternity or Shared Parental Leave

The system delivers accumulator GPL GROSS for paternity and shared parental leaves, and you can configure this accumulator to reflect the earnings that are being paid regularly to employees. The elements used should not to be considered for computing the weekly salary during the leave period, for example, AWS (Annual Wage Supplement) needs to be excluded from this accumulator.

As delivered, deduction elements PAT LVE ADJ and SPAT LVE ADJ are added to the segment accumulator SGP GROSS as members. You can modify accumulator SGP GROSS to exclude these elements if you do not wish to cap the employee's earnings during the paternity or shared parental leave period.

See Also "Accumulator Name Page" (PeopleSoft HCM 9.2: Global Payroll)

Payslip Considerations

If you wish to put a cap on the wages paid to employees during the paternity or shared parental leave periods at the Government-specified reimbursable limit, it is recommended that you reconfigure the payslip setup based on your business requirements, especially since two deduction elements PAT LVE ADJ and SPAT LVE ADJ are added to the GROSS accumulator.

Related Links

[Understanding Absence Rules for Singapore](#)

[Delivered Elements for Singapore](#)

[Calculating Child Care, Shared Parental, and Adoption Leaves](#)

[Paternity Leave](#)

Calculating Sick Leave

Every employee who has worked for at least 6 months is entitled to sick leave. The entitlement is a maximum of 14 working days for non-hospitalization and up to 60 days where hospitalization is necessary. An employee cannot claim paid sick leave while on annual leave, rest day, public holiday or any non-working day.

The sick leave entitlement—SLV SICK ENT—using eligibility SCK GC ELIG and formula SCK FM GC ELIG grants the entitlement to the employee. The maximum days is set to 14 days and the value is stored in variable SCK VR FXD ENT. You can change the value in this variable to suit your company requirements.

The entitlement is granted each calendar year. When sick leave exceeds entitlement, the extra days are taken from the annual leave. Balance days that cannot be reduced from annual leave are converted into unpaid leave and deduction is generated within payroll.

Note: There are no accrual rules for sick leave. The entitlement cannot be carried forwarded into another term. There is also no proration rule for sick leave accrual.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating Hospitalization Leave

Hospitalization leave is calculated in the same way as Sick Leave. The only difference is that the entitlement is 60 days in a calendar year (provided probation has been completed). The 60 day limit is controlled using the variable HSP VR MAX ENT and you can change the value in this variable to suit your company requirements.

Employee eligibility is determined by generation control HSP GC ELIG which refers to the HSP FM GC ELIG formula. The daily take formula HSP FM TAKE UNIT evaluates if the day identified is a working day and whether the employee was scheduled to work on that day. Hospital leave over 60 days (or the maximum set in the variable) will be taken from annual leave before becoming unpaid leave.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating Maternity Leave

All female employees are covered by the Maternity Protection and Benefits of the Employment Act. A pregnant female employee is entitled to leave from work for 4 weeks before and 12 weeks immediately

after delivery, totalling 16 weeks. The 16 weeks leave is to be paid by the employer if the female employee satisfies specific conditions. Employees who have completed 90 days of service in the company are entitled to maternity leave.

Calculating Maternity Leave Payments

The maternity leave entitlement—MAT LVE ENT—using formula MLV FM MAT ENT maintains and calculates maternity leave taken by employees. The calculation is based on per absence days. Absence take MAT LVE TAKE maintains the total days for maternity. An employee can earn maternity as paid leave provided they have completed their probation period. The probation period used to calculate maternity leave is 90 days of service from the date of joining. An employee is allowed a maximum of 16 weeks of leave, which is controlled by using a variable MLV VR MAX Days. A maximum of 16 weeks of leave is granted with full pay. If the absence day count is greater than 16 weeks / 112 days, the days will reduce the annual leave (if any is available) before becoming unpaid leave.

Formula MLV FM MAT ENT checks if an employee is eligible for claiming maternity leave. The check is based on the completion of 180 days of service within the company. If the probation period has not been completed, the day take will result in unpaid leave. If the ABSENCE DATE is less than the maternity leave eligibility date (date MLV DT ELIG), the formula does not resolve.

The conditional resolution formula MLV FM RESOLVE ENT (Maternity Leave Resolve Formula) verifies that the employee is not being paid for more than the maximum days variable MLV VR MAX Days value. If duration MLV DR MAT—the rule that returns the number of days between absence begin and end date—is less than variable MLV VR MAX DAYS.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating National Service Leave

National Service leave is a compulsory leave taken by Singapore citizens. Every Singapore citizen (male) must return for national service / reservice and the duration depends on various factors that are not controlled by Global Payroll. An employer must grant their employee leave of absence if the employee is required to report for National Service. The leave is calculated as unpaid leave and the employee has to submit the appropriate papers to the administration and claim the loss of pay (for the period). National Service Leave is not really an entitlement—employees are expected to go for national service and that time, the employer may decide not to pay the employee. Each day of absence is considered as unpaid. The payroll process generates a positive input as Makeup Pay and the amount is reduced from total earnings for the pay period. Employees will have to claim the amount from MINDEF directly.

Calculating National Service Payments

The National Service Leave entitlement—NSL LVE ENT—uses conditional resolution formula NSL FM RESOLV ENT for resolving national service leave. Each working day (based on the schedule) resolves to 1 (the entitlement is Numeric 1.00 when the SCHED HRS is greater than 0). The process identifies each day taken as reservice leave and generates a Makeup earning entry into payroll. The loss of pay appears on the payslip as Makeup pay and the employee can claim this amount back from the MINDEF.

When payroll is processed and it finds National Service leave for an employee, Makeup pay earnings are generated.

Note: There are no accrual or proration rules for this type of leave and the entitlement cannot be carried forward into another term. Since National Service leave is a mandatory service for male Singapore citizens, the call for service is initiated by the Ministry of Defence. The number of days relating to National Service are determined and calculated by the administration.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating Other Leave

Legislation recognizes the following leave as Other Leave. There are however, no rules that must be followed. It is up to the employer and employee to negotiate at the time of signing the contract.

This topic discusses how to calculate:

- Paternity leave.
- Newly wed (married) leave.
- Special leave.

Paternity Leave

Paternity leave entitlement PAT LVE ENT enables a maximum entitlement of 7 days. The entitlement is accrues per absence. The 7 days is controlled by a variable PAT VR MAX DAYS which you can modify, depending on individual company policy. If the leave extends more than the days specified in the variable, the additional days are reduced from their annual leave before becoming unpaid leave.

Employees are granted paternity entitlement provided they have completed their probation period. The probation period used to calculate paternity leave is 90 days and upon completion, employees can apply for paternity leave. The process does not stop you from entering paternity leave multiple times in the same year. Employees are granted the maximum entitlement every time the leave (take) is entered. It is up to the payroll officer to verify the proper documentation before granting paternity leave to the employee.

The absence day formula LVE FM TAKE UNIT evaluates each day of the absence event.

Newly Wed (Married) Leave

The newly wed leave entitlement NWD LVE ENT enables leave up to a maximum of 5 days. This entitlement calculates leave on a per absence basis and days beyond the 5th day are calculated as unpaid leave. The 5 days is controlled by a variable NWD VR MAX DAYS which holds the maximum leave takes allowed in an anniversary year for newly wed employees. You can modify the value to suit your company requirements. Employees can take Newly Wed leave provided they have completed their eligibility period.

Conditional resolution formula NWD FM RESOLV ENT (Newly Wed Resolution Formula) validates to see if the employee can claim newly wed leave. The condition checks to see if the employee is claiming more than the company stated rules.

Generally, Newly Wed leave would be granted only once in an employee's life time. The delivered rule does not perform that check and the entitlement is granted every time the leave (take) is entered. It is up to the payroll officer to manually verify that the leave (take) is not entered without proper validation.

The takes absence day formula LVE FM TAKE UNIT evaluates each day of the absence event.

The required entitlement units (either 1 or 1/2) of each absence date are returned and compared with the beginning entitlement balance to calculate the paid and unpaid units. If PARTIAL HOURS is greater than half of SCHED HRS, it is treated as a one-day leave of absence. When leave exceeds total entitlement, it will come off the annual leave balance. When the annual leave balance is exhausted, the remaining days are treated as unpaid leave (resulting in a Leave Without Pay deduction being generated in payroll).

Note: This type of leave is not governed by the employment act. The practice is to grant paid newly wed leave from 3 to 5 days.

Special Leave

All Special Leave (types) are paid leave. It is at the discretion of the employer how they want to process them.

Special leave entitlement covers a range of leave types. For example it can cover the following:

- Moving house.
- Arranging accommodation.
- Family problems.
- Religious obligations.
- Illness within the employee's family.

The Special Leave entitlement SPL LVE ENT is calculated on a per absence basis—as and when it occurs. It is always calculated as paid leave. There is no entitlement calculated. The calculation uses entitlement formula OLV FM ENT (Other Leave Entitlement) which resolves to 1 for a valid working day. It is used for resolving entitlement for special leave entitlements which are calculated per absence.

Conditional resolution formula OTH FM LVE ENT (Resolve Other Lve Entl) resolves to 1 for a valid working day. It is used for resolving entitlement for special leave entitlements which are calculated per absence.

Note: Balance is not carried over into the new anniversary year and there are no accrual rules.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating Leave Without Pay

The no pay leave entitlement NPL LVE ENT is entitlement for leave without pay. There are no entitlement and accruals associated with LWOP and leave days are calculated as unpaid leave as they occur.

The formula NPL FM RESOLV ENT (No Pay Leave Resolve Formula) is used as the conditional resolution formula for no pay leave. A valid working day will return a value of 1 working day, which in turn will be treated as leave without pay.

1 DAILY RT is reduced from monthly income for every single day of LWOP taken.

The process generates a positive input of leave without pay deduction and the amount reduces the earnings of the employee for the pay period.

The takes absence day formula LVE FM TAKE UNIT evaluates each day of the absence event.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

"Understanding Absence Setup and Management Tasks" (PeopleSoft HCM 9.2: Global Payroll)

Calculating Absence Entitlements on Termination

PeopleSoft delivers a set of predefined rules for processing absences due to termination. PeopleSoft designed these rules in accordance with Singapore statutory requirements.

This topic discusses how to calculate unused annual leave on termination.

Calculating Unused Annual Leave on Termination

When employees are terminated after three months of continuous service, they are entitled to a payment for their prorated unused annual leave. The ANN LIEU earnings element is the payment in lieu of annual leave entitlement. The calculation of the unused annual leave amount is $\text{Unit} \times \text{Rate}$:

- Unit: Formula TER FM ANN BAL (unused annual leave balance in days).
- Rate: DAILY RT (average daily rate).

The TER FM ANN BAL formula returns the total leave balance for an employee who has been terminated. This formula is used to calculate the unused annual leave days that must be reimbursed to the employee. If the termination date plus one day (date TER DT DATE + 1) is greater than or equal to the annual leave eligibility date (date ANN DT ELIG) then the total of the annual leave balance accumulators (ANN STAT ENT_BAL and ANN GENL ENT_BAL) is stored in formula TER FM ANN BAL.

Note: When the employee is terminated with Action Reason code — *CON* (misconduct) or *GMI* — Gross Misconduct, the entitlement will not be paid to the employee. In all other cases, the entitlement will be translated to monetary amount and reimbursed to the employee.

Related Links

[Understanding Absence Rules for Singapore](#)

[Understanding Delivered Absence Primary Elements](#)

["Understanding Absence Setup and Management Tasks" \(PeopleSoft HCM 9.2: Global Payroll\)](#)

Appendix A

Global Payroll for Singapore Reports

Global Payroll for Singapore General Reports

These tables list the Global Payroll for Singapore reports sorted by report ID.

For more information about running these reports, refer to:

- The corresponding topic in this product documentation.
- *PeopleTools: Process Scheduler*
- *PeopleTools: BI Publisher for PeopleSoft*.
- *PeopleTools: SQL Language Reference for PeopleSoft*

For samples of these reports, see the [Report Samples](#) that are published with this online documentation.

Report ID and Report Name	Description	Navigation	Run Control Page
GPSGAM01 Absence History Report	Lists, by employee, all types and durations of absence takes. This report lists, for each employee, all leave taken, with dates and duration, paid status, and other information.	Global Payroll & Absence Mgmt > Absence and Payroll Processing > Reports > Leave History SGP	GPSG_RC_ABS_HIST
GPSGAM02 Leave Liability Report	Reports the value of all leave balances (rate × entitlement balance). This report lists, for each employee, absence entitlement converted to leave liability. It includes the earning codes used to pass liability to GLI or QSP.	Global Payroll & Absence Mgmt > Absence and Payroll Processing > Reports > Leave Liability SGP	GPSG_RC_LVELIAB
GPSGCP01 CPF Monthly Contributions Rept	This process generates one or more of the following reports, depending on the options selected on the run control: CPF, CDAC, ECF, MBMF, SDL, FWL, SHARE, SINDA. Provides listings of all CPF contributions and other deductions that can be submitted to the CPF Board each month.	Global Payroll & Absence Mgmt > Authority Correspondence > CPF Mthly Contribution Rpt SGP	GPSG_CPF_CONRPT_RC

Report ID and Report Name	Description	Navigation	Run Control Page
GPSGCP02 CPF Monthly Contributions List	This report lists the contributions for all of the funds (CPF, MBMF, SDL, etc) on a single report.	Global Payroll & Absence Mgmt > Authority Correspondence > CPF Mthly Contribute List SGP	GPSG_CPF_CONLST_RC
GPSGCP03 CPF Adjustments Report	Lists employees where the limit on additional wages subject to CPF has decreased this year, resulting in overpayment of CPF.	Global Payroll & Absence Mgmt > Authority Correspondence > CPF Adjustment Report SGP	GPSG_CPF_ADJ_RC
GPSGIR01 Print IR8A/IR8E/IR8S Forms	Print Singapore IRAS IR8A/IR8S Forms.	Global Payroll & Absence Mgmt > Year-End Processing > Print IR8A/IR8S Forms SGP	GPSG_RC_IR8A_PRT
GPSGIR02 Create IR8A File	Create electronic file containing Singapore IRAS IR8A Forms. The IR8A is an annual return of employee's remuneration that must be provided to each employee and to the IRAS at the end of each year.	Global Payroll & Absence Mgmt > Year-End Processing > Create IR8A File SGP	GPSG_RC_IRAS_FILE
GPSGIR03 Create IR8S File	Create electronic file containing Singapore IRAS IR8S Forms. The IR8S contains details of contributions to CPF or other approved provident funds. It generally only needs to be provided when contributions have exceeded the amount specified in the CPF act, or when additional wages have exceeded a certain limit, and under some other circumstances.	Global Payroll & Absence Mgmt > Year-End Processing > Create IR8S File SGP	GPSG_RC_IRAS_FILE
GPSGIR04 Print Appendix 8A Forms	Print Singapore IRAS Appendix 8A Forms. The Appendix 8A must be provided with the IR8A form when an employee receives Benefits in Kind. Most of the data on the form is to be filled in manually by the user, however some of the benefits can be extracted from the payroll system.	Global Payroll & Absence Mgmt > Year-End Processing > Print Appendix 8A Forms SGP	GPSG_RC_APP_8A_PR

Report ID and Report Name	Description	Navigation	Run Control Page
GPSGIR06 Print IR21 Forms	Print IRAS IR21 Forms (Notification of non-citizen employee's termination). The IR21 form must be completed for all employees when they terminate their employment with the company. The data reported is similar to that provided on the IR8A & Appendix 8A forms, and includes amounts for the current and previous year. As with the other IRAS forms, not all of the data can necessarily be extracted from the payroll system. So, there is a process that creates as much of the data as possible first. The user can then enter the other required information using online pages. The IR21 Report can then be printed.	Global Payroll & Absence Mgmt > Termination Processing > Print IR21 Forms SGP	GPSG_RC_IR21_PRT
GPSGIR07 Create Appendix 8A File	Create electronic file containing Singapore IRAS Appendix 8A Forms.	Global Payroll & Absence Mgmt > Year-End Processing > Create Appendix 8A File SGP	GPSG_RC_IRAS_FILE
GPSGIR08 Print IRAS Appendix 8B Forms	Print IRAS Appendix 8B Forms (stock option gains)	Global Payroll & Absence Mgmt > Year-End Processing > Print Appendix 8B Forms SGP	GPSG_RC_IR8A_PRT
GPSGIR09 Create IRAS Appendix 8B File	Create electronic file containing Singapore IRAS Appendix 8B Forms.	Global Payroll & Absence Mgmt > Year-End Processing > Print Appendix 8B Forms SGP	GPSG_RC_IRAS_FILE
GPSGPY01 Payslip	The SQR program generates payslips for Singapore Country Extension setup. Lists payee details of period earnings and deductions, leave balances, and payment distributions.	Global Payroll & Absence Mgmt > Payslips > Create/ Print Payslips SGP	GPSG_RUNCTL_PSLP
GPSGPY51 Net Payment Report	Extracts data from the GIRO Transaction and Header tables, from Personal Data, and from Job. You can have report at summary or detail level.	Global Payroll & Absence Mgmt > Payment Processing > Net Payment Report SGP	GPSG_NET_PAY_RC

Report ID and Report Name	Description	Navigation	Run Control Page
GPSGPY52 Recipient File Report	Shows the same details that are included on the recipient file created by the Recipient File Creation process. SQR version of the Recipient File - Electronic which details payment of deductions sent to recipients by GIRO file. You can get the report automatically by running the AE for the electronic file or by selecting its check box and leaving the AE check box deselected.	Global Payroll & Absence Mgmt > Payment Processing > Create Recipient File SGP	GPSG_RUNCTL_RCP_FL

Related Links

[Understanding IRAS Reporting](#)

"Understanding Report Data Generation" (PeopleSoft HCM 9.2: Global Payroll)