

## Difference between payment through iBAS++ and payment not through iBAS++ for government employess in tax return

### **Payment through iBAS++**

**Meaning:** Salaries, allowances, pensions, etc., directly disbursed by the government through the central iBAS++ system.

### **Tax Reporting:**

The salary data (Basic, Allowances, Deductions, Tax withheld at source) is already recorded in iBAS++.

The system automatically generates a **Salary Certificate** (with withholding tax info) for each employee.

In the return, employees just need to input their **TIN** and select "Salary from iBAS++" → the system can auto-fetch salary details.

### **Advantage:**

Less chance of mismatch, as NBR and iBAS++ data are aligned.

Withholding tax is easily verifiable.

### **2. Payment not through iBAS++**

**Meaning:** Salaries paid by autonomous/semi-autonomous bodies, corporations, NGOs, project funds, or foreign-aided projects that are **not integrated with iBAS++**.

### **Tax Reporting:**

The employee must manually collect a **salary certificate** from the DDO/Accounts office of that entity.

The certificate must show total income, allowances, and tax deducted at source.

In the return, employees must select "**Salary not from iBAS++**" and manually enter details.

**Extra Requirement:** Sometimes NBR requires attaching the **manual certificate** for cross-checking.

**Risk:** Higher chance of error or mismatch if income or withholding tax is reported incorrectly.

### Key Difference

Aspect	Through iBAS++	Not through iBAS++
Salary Source	Direct govt payroll (Ministries, Divisions, Departments)	Semi-autonomous, projects, corporations, foreign-aided bodies
Data in Tax Return	Auto-available in NBR system	Must be manually entered
Salary Certificate	Generated by iBAS++	Issued manually by employer
Withholding Tax Verification	Automatically synced	Needs manual verification

So, if you're a **civil servant under the consolidated fund**, your salary is via **iBAS++**. If you're in a **project post, autonomous body, or development partner-funded program**, it's **outside iBAS++**.