

# FORM IR21

Comptroller of Income Tax  
55 Newton Road  
Revenue House  
Singapore 307987

## NOTIFICATION OF A NON-CITIZEN EMPLOYEE'S CESSATION OF EMPLOYMENT OR DEPARTURE FROM SINGAPORE

Tel: 1800-3568300  
Website: [https:// www.iras.gov.sg](https://www.iras.gov.sg)

This form is to be completed by the employer. It will take about 10 minutes to complete. Please get ready the employee's personal particulars and employment income details for the year of cessation and the prior year. **Do read the explanatory notes <i> when completing this form.**

### A TYPE OF FORM IR21 (Please cross "x" where appropriate) <i>

1.  Original      2.  Additional, this is in addition to Form IR21 dated \_\_\_\_\_      3.  Amended, this supersedes Form IR21 dated \_\_\_\_\_

### B EMPLOYER'S PARTICULARS

1. \*Company's Tax Ref. No. \_\_\_\_\_      2. Company's Name \_\_\_\_\_

3. Company's Address  
Blk/ Hse No. \_\_\_\_\_      Unit No. \_\_\_\_\_

Street Name \_\_\_\_\_      Singapore Postal Code \_\_\_\_\_

### C EMPLOYEE'S PERSONAL PARTICULARS

1. Full Name of Employee as per NRIC/ FIN (Mr/ Mrs/ Miss/ Mdm) \_\_\_\_\_

2. Identification No.  
NRIC \_\_\_\_\_      FIN \_\_\_\_\_      Malaysian IC (if applicable) \_\_\_\_\_

3. Mailing Address [Please inform your employee to update his/ her latest contact details with IRAS] \_\_\_\_\_

4. Date of Birth \_\_\_\_\_      5. Sex\* \_\_\_\_\_      Male/ Female \_\_\_\_\_      6. Citizenship \_\_\_\_\_

7. Marital Status \_\_\_\_\_      8. Contact No. \_\_\_\_\_      9. Email Address \_\_\_\_\_

### D EMPLOYEE'S EMPLOYMENT RECORDS

10. Date of Arrival, if known <i> \_\_\_\_\_      11. Date of Commencement \_\_\_\_\_      12. Date of Cessation/Overseas Posting <i> \_\_\_\_\_      13. Date of Departure, if known \_\_\_\_\_

14. Date of Resignation / Termination Notice Given \_\_\_\_\_      15. Designation \_\_\_\_\_

16. Give reasons if less than one month's notice is given to IRAS before employee's cessation\*\*

Absconded / Left without notice       Immediate Resignation / Short Notice

Resigned whilst overseas / On home leave       Others. Give details: \_\_\_\_\_

17. Amount of monies withheld pending Tax Clearance  
S\$ \_\_\_\_\_      Cts \_\_\_\_\_

18. Are these all the monies you can withhold from the date of notification of resignation/ termination / overseas posting? \*\*  Yes       No

18a. Give reason if you have selected 'No' for D18 above or reported \$0.00 under D17\*\*

Resigned after pay day       Salary already paid via bank

Did not return from leave       Employee owes company monies

Others. Give details: \_\_\_\_\_

19. Date Last Salary Paid <i> \_\_\_\_\_      20. Amount of Last Salary Paid <i> \_\_\_\_\_      21. Period applicable for Last Salary Paid <i> \_\_\_\_\_

22. Name of Bank to which the employee's salary is credited \_\_\_\_\_      23. Name & Tel No of New Employer, if known \_\_\_\_\_

### E SPOUSE'S AND CHILDREN'S PARTICULARS (Please complete for dependants' relief claims)

1. Name of Spouse \_\_\_\_\_      2. Date of Birth \_\_\_\_\_      3. Identification No. \_\_\_\_\_

4. Date of Marriage \_\_\_\_\_      5. Citizenship \_\_\_\_\_      6. Is the spouse's yearly income more than \$8,000<sup>1</sup>? \*\*

Yes       No

7 Children's Particulars (To provide the name of children according to the order of birth and furnish the information as an attachment if the no. of rows provided is insufficient.)

No.	Name of Child	Sex	Date of Birth	State the name of school if child is above 16 years old
1				
2				
3				

\* Please delete where not applicable      \*\* Please cross (x) appropriate box (if applicable)      <i> Refer to Explanatory Notes  
<sup>1</sup> With effect from YA 2025, the annual income threshold has been increased from \$4,000 to \$8,000.

**FORM IR21**

<b>F INCOME RECEIVED / TO BE RECEIVED DURING THE YEAR OF CESSATION / DEPARTURE AND THE PRIOR YEAR</b>			
<b>Employee's Name:</b>		<b>FIN / NRIC No.:</b>	
Provide amount for each of the relevant year(s) on calendar year basis			
	<b>Year of Cessation</b>	<b>Year Prior to Year of Cessation</b>	
<b>INCOME &lt;i&gt;</b>	From		
	To		
	<b>S\$</b>	¢	¢
1. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay		.00	.00
2. (a) Contractual Bonus		.00	.00
(b) Non-Contractual Bonus <i>		.00	.00
State date of payment			
3. Director's fees <i>		.00	.00
Approved at the company's AGM/EGM on			
<b>4. OTHERS</b>			
(a) Gross Commission		.00	.00
(b) Allowances		.00	.00
(c) Gratuity/ Ex-gratia payment		.00	.00
(d) Notice Pay		.00	.00
(e) Compensation for loss of office <i>		.00	.00
Reason for payment _____	Length of service within the company/group	_____	_____ year(s)
Basis of arriving at the payment _____	Monthly salary	_____	_____ .00
(f) Retirement benefits (other than CPF benefits)		.00	.00
Name of Fund			
Date of Payment			
(g) Contributions made by employer to any Pension/ Provident Fund constituted outside Singapore <i>			
Name of Fund _____		.00	.00
(h) Excess/ Voluntary contribution to CPF by employer		.00	.00
(i) Gains or profits from Employee Stock Option (ESOP)/ other forms of Employee Share Ownership (ESOW) Plans <i>			
<b>(Complete Appendix 2)</b>		.00	.00
<b>Cross "x" the box if:</b>			
<input type="checkbox"/> <b>Employee has unexercised/ unvested ESOP/ ESOW and tracking option applies (Complete Appendix 3)</b>			
(j) Value of Benefits-in-kind <b>(Complete Appendix 1)</b>		.00	.00
<b>SUBTOTAL OF ITEMS 4(a) to 4(j)</b>		.00	.00
<b>TOTAL OF ITEMS 1 TO 4</b>		<b>.00</b>	<b>.00</b>
<b>5. Employee's Income Tax Borne by Employer:</b>			
If tax is partially borne, please state:	<input type="checkbox"/> No <input type="checkbox"/> Yes, fully borne	<input type="checkbox"/> No <input type="checkbox"/> Yes, fully borne	
- Amount of employment income for which tax is borne by employer _____	<input type="checkbox"/> Yes, partially borne	<input type="checkbox"/> Yes, partially borne	
- Fixed amount of income tax borne by employee _____			
<b>DEDUCTIONS</b>			
<b>6. EMPLOYEE'S COMPULSORY contribution to *CPF/ Designated Pension or Provident Fund</b>			
Name of Fund _____		.00	.00
<b>7. DONATIONS deducted from salaries for:</b>			
Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax		.00	.00
8. Contributions deducted from salaries for Mosque Building Fund		.00	.00
9. Life insurance premiums deducted through salaries		.00	.00
<b>G DECLARATION</b>			

I declare that the information given in this form, appendices and in any documents attached is true and complete.

Full Name of Authorised Personnel	Designation	Signature	Date
Name of Contact Person	Contact No.	Email Address	







