

# 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. Gender\* \_\_\_\_\_ Male/ Female 6. Nationality \_\_\_\_\_  
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 \_\_\_\_\_  
24. Employee's Income Tax Borne by Employer  No  Yes, Fully borne  Yes, Partially borne  
\*\* <i> Give details: \_\_\_\_\_

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

1. Name of Spouse \_\_\_\_\_ 2. Date of Birth \_\_\_\_\_ 3. Ident No. \_\_\_\_\_ 4. Date of Marriage \_\_\_\_\_  
5. Nationality \_\_\_\_\_ 6. Is the spouse's yearly income more than \$4,000? \*\*  
 Yes Please specify the name and address of spouse's current employer, if known  
 No/ Do not know \_\_\_\_\_  
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	Gender	Date of Birth	State the name of school if child is above 16 years old
1				
2				
3				

### FOR OFFICIAL USE

1	APP/ ATT	4	Dfee/ESOP/ EXCPF/LS	7	TOT	MS	Std / Trnee / DTR / EMB / NRE / NOR / SA / NCB/ RB / CR / Decd / incpl / Nsgd / Addr	Date Received:
								Finalised by & Date:

\* Please delete where not applicable

\*\* Please cross (x) appropriate box (if applicable)

<i> Refer to Explanatory Notes

**FORM IR21**

**F INCOME RECEIVED / TO BE RECEIVED DURING THE YEAR OF CESSATION / DEPARTURE AND THE PRIOR YEAR**

**Employee's Name:** \_\_\_\_\_ **FIN / NRIC No.:** \_\_\_\_\_

		Provide amount for each of the relevant year(s) on calendar year basis			
		Year of Cessation		Year Prior to Year of Cessation	
		From			
<b>INCOME &lt;i&gt;</b>		_____	_____	_____	_____
		S\$	¢	S\$	¢
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		
Reason for payment _____	Length of service within the company/group			_____	_____ year(s)
Basis of arriving at the payment _____	Monthly salary			_____	_____ .00
(f) Retirement benefits including gratuities/ pension/ commutation of pension/ lump sum payments etc. from Pension/ Provident Fund		_____	.00	_____	.00
Name of Fund _____					
Date of Payment _____					
(g) Contributions made by employer to any Pension/ Provident Fund constituted outside Singapore <i>		_____	.00	_____	.00
Name of Fund _____					
(h) Excess/ Voluntary contribution to CPF by employer <b>(Complete the Form IR8S)</b>		_____	.00	_____	.00
(i) Gains or profits from Employee Stock Option (ESOP)/ other forms of Employee Share Ownership (ESOW) Plans <i>		_____	.00	_____	.00
<b>(Complete Appendix 2)</b>					
<b>Cross "x" the box if there is employee has unexercised/ unvested:</b>					
<input type="checkbox"/> ESOP/ ESOW granted before 1 Jan 2003		<input type="checkbox"/> ESOP/ ESOW granted on or after 1 Jan 2003 and tracking option applies			
(j) Value of Benefits-in-kind <b>(To cross [x] the box if Appendix 1 is completed)</b>	<input type="checkbox"/>	_____	.00	_____	.00
<b>SUBTOTAL OF ITEMS 4(a) to 4(j)</b>		_____	.00	_____	.00
<b>TOTAL OF ITEMS 1 TO 4</b>		_____	.00	_____	.00

<b>DEDUCTIONS</b>					
<b>5. EMPLOYEE'S COMPULSORY contribution to *CPF/ Designated Pension or Provident Fund</b>					
Name of Fund _____		_____	.00	_____	.00
<b>6. DONATIONS deducted from salaries for:</b>					
Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax		_____	.00	_____	.00
7. Contributions deducted from salaries for Mosque Building Fund		_____	.00	_____	.00

**G DECLARATION**

I, the undersigned, hereby give notice under Section 68 of the Income Tax Act, that the employee named in this form will cease to be employed and/or will probably leave Singapore on the date(s) stated. I also certify that the information given in this form and in any documents attached is true, correct and complete.

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

**FORM IR21 - APPENDIX 1**

**Value of Benefits-in-kind Provided**

Employee's Name:	FIN / NRIC No:
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**Note: This page is applicable to benefits-in-kind provided from 1.1.2014. To complete Section A, B and/or C if there are benefits provided before 1.1.2014.**

Provide values for each of the relevant year(s) on calendar year basis	
Year of Cessation	Year Prior to Year of Cessation

**D. Accommodation and related benefits provided by Employer to the above-named employee**

1. Address of Place of Residence 1
  
2. Period which the premises was occupied **From**  
**To**
  
3. Number of days the premises was occupied
- 4a. Annual Value (AV) of Premises for the period provided  
*(state apportioned amount, if applicable)*
- 4b. The Premises is:  
*(Mandatory if 4a is provided)*
- 4c. Value of Furniture & Fittings  
*(Apply 40% of AV if partially furnished or 50% of AV if fully furnished)*
5. Actual Rent paid by employer (includes rental of Furniture & Fittings) - This field is mandatory if 4a to 4c are not provided
6. Less: Rent paid by employee for Place of Residence 1
7. **Taxable Value of Place of Residence 1 [(4a+4c-6) or (5-6)]**

*Partially/ Fully Furnished	*Partially/ Fully Furnished

8. Address of Place of Residence 2
  
9. Period which the premises was occupied **From**  
**To**
  
10. Number of days the premises was occupied
- 11a. Annual Value (AV) of Premises for the period provided  
*(state apportioned amount, if applicable)*
- 11b. The Premises is:  
*(Mandatory if 11a is provided)*
- 11c. Value of Furniture & Fittings  
*(Apply 40% of AV if partially furnished or 50% of AV if fully furnished)*
12. Actual Rent paid by employer (includes rental of Furniture & Fittings) - This field is mandatory if 11a to 11c are not provided
13. Less: Rent paid by employee for Place of Residence 2
14. **Taxable Value of Place of Residence 2 [(11a + 11c - 13) or (12 - 13)]**
15. **Taxable benefit of accommodation and furnishing (D7 + D14)**

*Partially/ Fully Furnished	*Partially/ Fully Furnished

16. Utilities/ Telephone/ Pager/ Suitcase/ Golf Bag & Accessories/ Camera/ Electronic Gadgets (e.g. Tablet, Laptop, etc)  
*(Actual amount)*
17. Driver [Annual Wages X (Private / Total Mileage)]
18. Servant/ Gardener/ Upkeep of Compound (Actual Amount)
19. **Taxable value of utilities and housekeeping costs (D16 + D17 + D18)**


**E. Hotel Accommodation Provided**

1. Hotel accommodation/ Serviced Apartment within hotel building  
*(Actual Amount less amount paid by the employee)*
2. **Taxable Value of Hotel Accommodation (E1)**


\*Please delete where not applicable

**FORM IR21 - APPENDIX 1**

**Value of Benefits-in-kind Provided**

Employee's Name:	FIN / NRIC No:
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**Note: This page is applicable to benefits-in-kind provided up to 31.12.2013. To complete Section D and/or E if the benefits are provided from 1.1.2014.**

Provide values for each of the relevant year(s) on calendar year basis	
Year of Cessation	Year Prior to Year of Cessation

**A. Place of Residence provided by Employer**

Address: \_\_\_\_\_  
\_\_\_\_\_

1. Period which the premises was occupied **From**  
**To**
2. Number of days the premises was occupied
3. Number of employee(s) sharing the premises
4. Rent paid by employee
5. Annual Value or Actual Rent paid by **Employer**
6. Value of Place of Residence
7. **Taxable benefit of Accommodation, Furniture & Fittings (A6 + B9)**

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**B. Furniture & Fittings/ Driver/ Gardener Provided**

Items	A No. of Units	B Rate/ unit p.a (\$)
1. Furniture: Hard & Soft		\$120.00
2. Refrigerator/ Video Recorder		\$120.00/ 240.00
3. Washing Machine / Dryer/ Dish Washer		\$180.00
4. Air-conditioning – Unit		\$120.00
Central Air-Conditioning: - Dining Room I Sitting Room		\$180.00
- Additional Room		\$120.00
5. TV/ Radio/ Amplifier/ Hi-Fi/ Electric Guitar		\$360.00
6. Computer/ Organ		\$480.00
7. Swimming Pool		\$1,200.00
8. Others		
<b>9. Taxable Value Of Furniture &amp; Fittings (Total of B1 to B8) to be included in the computation of Taxable Value of Accommodation, Furniture &amp; Fittings (A7) above</b>		

Value = A x B x (No. of days/ 365) (\$) Please apportion the values to the share applicable to this employee	

10. PUB/ Telephone/ Pager/ Suitcase/ Golf Bag & Accessories/ Camera/ Servant	Actual Amount
11. Driver	Annual Wages X (Private / Total Mileage)
12. Gardener	\$420/ yr or Actual wages, whichever is lower
<b>13. Taxable Value of Driver/ Gardener/ PUB, etc (B10 + B11 + B12)</b>	


**C. Hotel Accommodation Provided**

Provided To:	A No of Persons	B Rate/Person p.a	C No of days
1. Self		\$3,000.00	
2. Wife/ Child >20yrs		\$3,000.00	
3. Child - 8 to 20 yrs		\$1,200.00	
4. Child - 3 to 7 yrs		\$ 600.00	
5. Child - < 3 yrs old		\$ 300.00	
<b>6. Plus 2% of Basic Salary for period provided</b>			
<b>7. Taxable Value of Hotel Accommodation Provided (C1 + C2 + C3 + C4 + C5 + C6)</b>			

Value=A x B x (C/ 365) (\$)	

## FORM IR21 - APPENDIX 1

### Value of Benefits-in-kind Provided

Employee's Name:	FIN / NRIC No:
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Provide values for each of the relevant year(s) on calendar year basis	
Year of Cessation	Year Prior to Year of Cessation

**F. Others**

1. Cost of home leave passage and incidental benefits		
2. Interest payment made by the employer to a third party on behalf of an employee and/or interest benefits arising from loans provided by employer interest free or at a rate below market rate to the employee who has the substantial shareholding or control or influence over the company		
3. Life insurance premiums paid by the employer		
4. Free or subsidised holidays including air passage, etc		
5. Educational expenses including tutor provided		
6. Non-monetary awards/ benefits e.g. non-cash gift or long service award exceeding \$200		
7. Entrance/ transfer fees and annual subscription to social or recreational clubs		
8. Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value		
9. Full cost of motor vehicle given to employee		
10. Car benefit		
11. Other benefits which do not fall within the above items		
<b>12. Total F1 to F11</b>		
<b>Total value of benefits-in-kind [(A7 + B13 + C7 + F12) or (D15 + D19 + E2 + F12)] to be reflected in item 4(j) of Form IR21 - page 2</b>		

Full Name of Authorised Personnel	Designation	Signature	Date
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Name of Contact Person	Contact No.	Email Address
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**FORM IR21 - APPENDIX 2**

Details of Gains or Profits from Employee Stock Options (ESOP) Plans/ Other Forms of Employee Share Ownership (ESOW) Plans Exercised/ Deemed Exercised for the year _____																				
Employee's Name :										FIN/NRIC No:										
Company Registration Number	Name of Company which granted the ESOP/ ESOW Plans	Type of Plan granted <i>(To state: 1.ESOP; or 2.ESOW)</i>	Type of Exercise <i>(To state: 1 Actual; or 2 Deemed)</i>	Date of grant	Date of Actual* or Deemed Exercise, whichever is applicable	Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per share under ESOW Plan S\$      cts	Open Market Value per share as at the Date of grant of ESOP/ ESOW Plan S\$      cts	Open Market Value per share as at the Date reflected at column (d) S\$      cts	Number of shares acquired	Gains from ESOP/ ESOW Plans										
										Gross amount qualifying for Income Tax exemption under			*****Gross amount not qualifying for tax exemption S\$      cts	Gross amount of gains from ESOP/ ESOW Plans S\$      cts						
										**ERIS (SMEs) S\$      cts	***ERIS (All Corporations) S\$      cts	****ERIS (Start-ups) S\$      cts								
(a)	(b)	(c1)		(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)						
<b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>										<b>Not Applicable</b>			(l) = (g-e) x h		(m) = (l)					
							Not Applicable													
<b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>																				
<b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs</b>										<b>Not Applicable</b>			(i) = (g-f) x h		(l) = (f-e) x h		(m) = (i) + (l)			
<b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>																				
<b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>										<b>Not Applicable</b>			(j) = (g-f) x h		<b>Not Applicable</b>		(l) = (f-e) x h		(m) = (j) + (l)	
<b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>																				
<b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>										<b>Not Applicable</b>			(k)=(g-f) x h		(l) = (f-e) x h		(m)=(k) + (l)			
<b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>																				
<b>SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS ((I)+(II)+(III)+(IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM 4(i) OF FORM IR21)</b>																				

\*For actual exercise, state the date the moratorium (i.e. selling restriction) is lifted for the ESOP/ ESOW Plans. If no moratorium is imposed, state Exercise Date of ESOP/ Vesting Date of ESOW Plan.

\*\*ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1.6.2000 / restricted ESOW granted on or after 1 Jan 2002 by a qualifying company under the ERIS (SMEs).

\*\*\* ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1.4. 2001/ restricted ESOW granted on or after 1.1.2002 by a qualifying company under the ERIS (ALL CORPORATIONS).

\*\*\*\*ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP/ restricted ESOW granted on or after 16.2.2008 to 15.2.2013 and within 3 years' of the qualifying company's incorporation.

\*\*\*\*\*Including any amount of discount enjoyed by an employee on ESOP/ ESOW Plan.

Please refer to Form IR21 Explanatory Notes

**DECLARATION**

We certify that on the date of grant of ESOP/ ESOW Plan, all the conditions (with reference to each respective scheme) stated in the Explanatory Notes were met.

Full Name of Authorised Personnel	Designation	Signature	Date
Name of Contact Person	Contact No.	Email Address	Date of incorporation [For ERIS (Start-ups only)]

## FORM IR21 - APPENDIX 3

### DETAILS OF UNEXERCISED OR RESTRICTED EMPLOYEE STOCK OPTION (ESOP) PLANS OR UNVESTED OR RESTRICTED SHARES UNDER OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS AS AT DATE OF CESSATION OF EMPLOYMENT/ DEPARTURE FROM SINGAPORE AND WOULD BE TRACKED BY EMPLOYER

This form is to be completed if the employer has been granted approval for the tracking option. It may take 2 minutes to fill in this form. Please get ready the details of stock options etc. for the employee.

Employee's Name: \_\_\_\_\_

FIN / NRIC No.: \_\_\_\_\_

Company Registration Number	Name of company which granted the ESOP/ shares under ESOW Plan	Indicate type of Plan granted: 1) ESOP Or 2) ESOW	Date of grant	Open Market Value per share as at the date of grant of ESOP/ shares under ESOW Plan  S\$                  cts	Market Value at Time of Deemed Exercise of ESOP or Deemed price paid for shares under ESOW Plan  S\$                  cts	Exercise Price of ESOP/ or Price paid/ payable per share under ESOW Plan  S\$                  cts	No. of unexercised ESOP or unvested shares under ESOW Plans or ESOP/ ESOW Plans with moratorium imposed	Date of expiry of exercise of ESOP or date of vesting of ESOW Plan or date moratorium is lifted, as the case may be
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

**SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME**


**SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs**


**SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS**


**SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS**


**REMARKS:** \_\_\_\_\_

**DECLARATION**

We certify that on the date of grant of ESOP/ ESOW Plan, all the conditions (with reference to each respective scheme) stated in the Explanatory Notes were met.

Full Name of Authorised Personnel: \_\_\_\_\_ Designation: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name of Contact Person: \_\_\_\_\_ Contact No.: \_\_\_\_\_ Email Address: \_\_\_\_\_