



**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			
		Year of Cessation	Year Prior to Year of Cessation
		From	From
<b>INCOME &lt;i&gt;</b>		S\$	S\$
1. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	.00	.00	.00
2. (a) Contractual Bonus	.00	.00	.00
(b) Non-Contractual Bonus <i>	.00	.00	.00
State date of payment	.00	.00	.00
3. Director's fees <i>	.00	.00	.00
Approved at the company's AGM/EGM on	.00	.00	.00
<b>4. OTHERS</b>			
(a) Gross Commission	.00	.00	.00
(b) Allowances	.00	.00	.00
(c) Gratuity/ Ex-gratia payment	.00	.00	.00
(d) Notice Pay	.00	.00	.00
(e) Compensation for loss of office <i>	.00	.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 including gratuities/pension/commutation of pension/lump sum payments etc. from Pension/Provident Fund	.00	.00	.00
Name of Fund: _____	Date of Payment: _____		
(g) Contributions made by employer to any Pension/Provident Fund constituted outside Singapore. <i>	.00	.00	.00
Name of Fund: _____	.00		
(h) Excess/Voluntary contribution to CPF by employer <b>(Complete the Form IR8S)</b>	.00	.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	.00
<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	.00
<b>SUBTOTAL OF ITEMS 4(a) to 4(j)</b>	.00	.00	.00
<b>TOTAL OF ITEMS 1 TO 4</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>DEDUCTIONS</b>			
5. EMPLOYEE'S <b>COMPULSORY</b> contribution to *CPF/Designated Pension or Provident Fund	.00	.00	.00
Name of Fund: _____	.00		
6. <b>DONATIONS</b> deducted from salaries for Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax exempt donations	.00	.00	.00
7. Contributions deducted from salaries for Mosque Building Fund	.00	.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.	Fax 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 10a 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

This form is to be completed by the employer if applicable. Please read the Explanatory Notes. It may take you 10 minutes to fill in this form. Please get ready the details of benefits-in-kind provided for year of cessation and the prior year.

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

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

**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
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#### 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 2**

It may take you 3 minutes to fill in this form. Please get ready the details of stock options etc. for the employee.

Details of Gains and 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 (To state : 1.ESOP; or 2.ESOW)	Type of Exercise (To state: 1 Actual; or 2 Deemed )	Date of grant of ESOP / ESOW plans	Date of Accrual* or Deemed Exercise whichever is applicable	Exercise or Deemed Exercise Price of ESOP or Price paid/ payable per Share under ESOW plan \$        cts	Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan \$        cts	Open Market Value Per Share as at the Date Reflected at Column (d) \$        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 \$        cts	Gross Amount of gains from ESOP / ESOW Plans \$        cts
										**ERIS (SMEs) \$        cts	***ERIS (All Corporations) \$        cts	****ERIS (Start-ups) \$        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>												(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>									(i) = (g-f) x h			(l) = (f-e) x h	(m) = (i) + (l)	
												Not Applicable		
<b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>														
<b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>										(j) = (g-f) x h		(l) = (f-e) x h	(m) = (j) + (l)	
									Not Applicable		Not Applicable			
<b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>														
<b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>											(k)=(g-f) x h	(l) = (f-e) x h	(m)=(k) + (l)	
												Not Applicable		
<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 of Moratorium Lifted for ESOP/ESOW Granted. If No Moratorium 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 read the Explanatory Notes on Appendix 8B of Form IR8A

**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 on Appendix 8B of Form IR8A were met.

Full Name of Authorised Personnel	Designation	Signature	Date	Date of incorporation (For ERIS (Start-ups only))
Name of Contact Person IRIN 112/A2-1/2017	Contact No.	Fax No.	Email Address	

### 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.

Tax ref. (FIN/ NRIC ): \_\_\_\_\_

Name of Employee: \_\_\_\_\_

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 Of ESOP/ Shares under ESOW Plan	Open Market Value per share as at the date of grant of ESOP/ shares under ESOW Plan (\$)	Market Value at Time of Deemed Exercise of ESOP or Deemed price paid for shares under ESOW Plan (\$)	Exercise Price of ESOP/ or Price paid/ payable per share under ESOW Plan (\$)	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:**

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

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