

File Form IR21

Q1. What is "Date of Cessation of Employment"? Which date should I enter?

A1. Date of Cessation refers to the employee’s official last day of service with your company. It is not the work pass cancellation date or date after offsetting his remaining vacation leave entitlement. For employees on overseas posting, the employee’s last day of service will be the day before he was posted overseas.

Example:

a) Resignation / Termination

Employee resigned on 28 Jan 2018, giving one month’s notice. Date of cessation will be 27 Feb 2018 even though employee took his remaining leave entitlement from 18 Feb 2018.

b) Overseas Posting

Employee on overseas posting from 1 Sep 2017 to 31 Mar 2018
Date of Cessation will be 31 Mar 2018

Q2. Why was I unable to amend Items 1 to 3 on the “File Form IR21” page after clicking on the <Next> button?

A2. Once <Next> is clicked, system will perform validation checks on the inputs given. Thus, the fields will need to be disabled. If there is a need to edit your entries, click on <Edit>.

Q3. What does “Total employment income in each year is \$21,000 or less” mean?

A3. “Total employment income in each year” refers to your employee’s total employment income earned in a calendar year basis. It includes:

- I. Wages, salary, leave pay, fee, commission, bonus, gratuity;
- II. Perquisites (benefits-in-kind and allowances);
- III. Value of accommodation provided;
- IV. Gains and profits from share option schemes

a) Select “Yes” if your employee’s yearly income did not exceed \$21,000 annually. If “Yes” is selected, you will be prompted to provide the yearly income for validation.

Example: Employment period 3 Nov 2016 – 7 May 2018

Year	Relevant period	Total employment income
1	3 Nov 2016 to 31 Dec 2016	\$ 6,000
2	1 Jan 2017 – 31 Dec 2017	\$ 19,000
3	1 Jan 2018 to 7 May 2018	\$ 8,000

- a) Select “No” if your employee’s total income in any year has exceeded \$21,000 annually.

Example: Employment period 1 Jan 2017 to 30 Apr 2018

Year	Relevant period	Total employment income
1	1 Jan 2017 – 31 Dec 2017	\$ 24,000 (exceeded \$21,000)
2	1 Jan 2018 – 30 Apr 2018	\$ 8,000

Q4. Can I still make changes to the Tax Reference number or period of employment after I have clicked <Proceed to Next Page>?

A4. You will not be allowed to make changes to Tax Reference number or period of employment, if you have confirmed your entries and clicked on the button <Proceed to Next Page>. To amend the Tax Reference number or period of employment, you will need to click on <Cancel Filing> and re-file.

Q5. Why is there a need to complete the full e-Filing process of Form IR21 when my employee’s yearly income is less than \$21,000?

A5. You will be prompted to complete the full e-Filing process if our records show that the employee has outstanding tax obligations.

Simplified e-Filing Process for Tax Clearance

Q6. What is this simplified e-Filing process for Tax Clearance?

A6. The simplified e-Filing process involves the completion of only “File Form IR21” page for non-Singapore Citizen employees where Tax Clearance is not required. For these cases, employers need not complete the full filing. An online notification will be given when “File Form IR21” page is completed. For such cases, employers can then print the notification for their record and release the monies withheld to the employees. Directive and Notice of Assessment will not be issued.

Q7. What can I expect from the simplified e-Filing process?

A7. Based on the employment details provided under the “File Form IR21” page, the system will check whether tax clearance is required for the employee.

- Where tax clearance is not required – An online notification will be given, informing you to release any monies withheld to your employee. Please print a copy of the online notification for your record as no clearance directive will be issued.
- Where tax clearance is required – You will be prompted to continue with the e-Filing process.

Q8. Can I view the online notification at myTax Portal after filing?

A8. No.

Q9. What if I forget to print a copy of the online notification?

A9. You can re-file a Form IR21 and re-enter the information on the “File Form IR21” page. An online notification will be given if tax clearance is not required for the employee.

Q10. What if I need to amend the filing details (i.e. the employment period or total income) subsequent to my earlier submission?

A10. You have to re-file a Form IR21 and re-enter the information on the “File Form IR21” page. The revised filing details would supersede your earlier submission.

Q11. What if I have additional income to report after obtaining the online notification to release monies?

A11. You will have to re-file a Form IR21 and re-enter the information on the “File Form IR21” page. If tax clearance is required, (for example, the employee’s total income has exceeded \$21,000) you will be prompted to continue with the e-Filing process. At “File Form IR21 – Main Form” page, select “Original” under Form IR21 Type before you proceed.

File Form IR21 – Main Form Page

Q12. Which Form IR21 type should I select and how do I complete?

A12. Please select the appropriate Form IR21 type based on the guidelines below.

Original	Additional	Amended
<p>➤ Indicate “Original” if you are filing tax clearance for your employee for the first time.</p>	<p>➤ Indicate “Additional” if you are reporting an additional income payable to your employee.</p>	<p>➤ Indicate Amended” if you need to make changes to the original Form IR21 submitted.</p> <p>The amended filing details will supersede all other Form IR21 previously submitted for the employee.</p>
<p>➤ Report the full set of income details and monies withheld.</p>	<p>➤ Report only the additional income payable and monies withheld.</p> <p>Do not re-enter the other income details which have been previously reported. Otherwise, the income will be double-assessed.</p>	<p>➤ Report the full set of amended income details and the revised amount of monies withheld.</p> <p>Note: If you are only making changes to the amount of monies withheld, please email the details to IRAS via myTax Mail at myTax Portal.</p>

Filing Process

Q13. Do I need to furnish last year's income details if they have already been transmitted electronically to IRAS under the Auto-Inclusion Scheme?

A13. No.

Q14. What should I do if there is a need to amend income reported previously?

A14. Indicate on the "File Form IR21 – Main Form" page that amendment is needed to the employee's income details previously transmitted via Auto-Inclusion Scheme. For such circumstances, you will need to provide the employee's income details for both the year of cessation and year prior to year of cessation.

Employee's Details/Spouse's/Children's Particulars

Q15. Are these pages mandatory?

A15. Employee's Details page

This page is mandatory if the employee's particulars have not been registered in our records. For such cases, this page will be displayed when the "File Form IR21 – Main Form" page is completed and "Proceed" button is clicked.

Spouse's/Children's particulars page

This page is optional.

Employment Record Page

Q16. Are the fields "Date of Arrival" or "Date of Departure" mandatory? What should I do if I do not have the dates?

A16. These fields are not mandatory. You may leave the fields blank if you do not have the dates.

Appendix 1

Q17. How do I declare the accommodation provided if the employee was provided with more than one place of residence in a year?

A17. You will be able to declare up to three places of residence in "Appendix 1: Value of Benefits-in-kind Provided on or after 1.1.2014."

Q18. Do I need to compute the taxable value of the respective Benefits-in-kind?

A18. The taxable values of the respective Benefits-in-kind will be auto-computed by the system. You are only required to provide details of the Benefits-in-kind provided to the employee.

Consolidated Statement Page

Q19. How do I amend my earlier entries at the Consolidated Statement page?

A19. You will need to retrieve the affected e-Filing pages from the left side of the Next Step section. Thereafter, edit the affected entries accordingly.

Q20. How do I save the Consolidated Statement Page?

A20. For PC running Windows with Internet Explorer browser

- 1) Select "File -> Save As" on the top of the browser window menu
- 2) Select the location to save the HTML document
- 3) Type in the desired file name in "File name:" and click on "Save" button

For PC running Windows with Firefox browser

- 1) Select "File -> Save Page As" on the top of the browser window menu
- 2) Select the location to save the HTML document
- 3) Type in the desired file name in "File name:"
- 4) Choose "Web Page, complete" in "Save as type:" dropdown list
- 5) Click on "Save" button

For Apple computer with Safari browser

- 1) Select "File -> Save As..." on the top of the browser window menu
- 2) Type in the desired filename in "Save As:" or "Export As:"
- 3) Select the location to save the HTML document
- 4) Select "Web Archive" under the "Format:" box
- 5) Click on "Save" button

For Apple computer with Mozilla Firefox browser

- 1) Select "File -> Save Page As..." on the top of the browser window menu
- 2) Type in the desired filename in "Save As:"
- 3) Select the location to save the HTML document
- 4) Select "Web Page, complete" under the "Save As:" box
- 5) Click on "Save" button

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