FORM IR21

|  |  |  |
| --- | --- | --- |
| Comptroller of Income Tax55 Newton Road Revenue HouseSingapore 307987 | **NOTIFICATION OF A NON-CITIZEN EMPLOYEE’S CESSATION OF EMPLOYMENT OR DEPARTURE FROM SINGAPORE** | Tel: 1800-3568300Website: 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 toForm 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 AddressBlk/ 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. |  |  FIN |  | Malaysian IC (if applicable) |  |  |
|  NRIC |  |
| 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 sStStatus |  |  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 | 18. Are these all the monies you can withhold from the date of notification of  resignation/ termination / overseas posting?\*\*  |  Yes No |  |
|  S$ |  | Cts | 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 $8,0001?\*\* |
|  |
|  |  |  |   |  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

1 With effect from YA 2025, the annual income threshold has been increased from $4,000 to $8,000.

IRIN 112/1/2025 Page 1 of 2

###### 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**  |  |  |  |  |
|  |  |  |
|  |
|  **INCOME <i> To To To** |  |  |  |  |
|  |  |  |
|  |  **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  |  |  |  |  |  |  |
|  |
| **4.** **OTHERS** |
| (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 (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>** |
|  **(Complete Appendix 2)** |  |  | .00 |  | .00 |
|   |
| **Cross “x” the box if there is employee has unexercised/ unvested:** |
|  **sssep’lysep’lyseparately]**  |  | **ESOP/ ESOW granted before 1 Jan 2003** |  |  |  **ESOP/ ESOW granted on or after 1 Jan 2003 and tracking option applies** |
|  |  |  |  |  |  |  |
| (j) Value of Benefits-in-kind **(Complete Appendix 1)** |  | .00  |  | .00 |
|  |  |  |  |  |  |  |
|  |
|  **SUBTOTAL OF ITEMS 4(a) to 4(j)** |  | .00 |  | .00 |
|  |  |  |
|  |  |  |  |
|  **TOTAL OF ITEMS 1 TO 4** |  | **.00** |  | **.00** |
|  |  |
|  |  |
|  |  |
| **5.** Employee’s Income Tax Borne by Employer:  No Yes, fully borne No Yes, fully borne  |
|  If tax is partially borne, please state:  | Yes, partially borne  |  Yes, partially borne |
|  |  |  |  |  |
|  - Amount of employment income for which tax is borne by employer |  |  |  |  |
|  |  |
|  |  |
|  - Fixed amount of income tax borne by employee |  |  |  |  |
|  |  |
|  **DEDUCTIONS** **6.** EMPLOYEE’S **COMPULSORY** contribution to \*CPF/ Designated Pension or Provident Fund |
| Name of Fund |  |  |  |  | .00 |  | .00 |
|  |  |  |  |  |
| **7. DONATIONS** deducted from salaries for: |
|  Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/  CDAC/ ECF/ Other tax exempt donations |  | .00 |  | .00 |
|  |
| **8.** Contributions deducted from salaries for Mosque Building Fund |  | .00 |  | .00 |
|  |  |  |  |  |
| **9.** Life insurance premiums deducted through salaries |  | .00 |  | .00 |
|  |  |
| G |  DECLARATION  |

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 |

IRIN 112/1/2025 Page 2 of 2

 **FORM IR21 - APPENDIX 1**

|  |
| --- |
| **Value of Benefits-in-kind Provided on or after 01 Jan 2014** |
| Employee’s Name: |  | FIN / NRIC No:  |  |

**Note:**

**Please report the Annual Value or Actual Rent for each place of residence provided to the above-named employee.
For accommodation benefits provided from 01 Jan 2019 onwards, employers are required to report the amount of rent paid (inclusive of the rental of furniture & fittings) if the place of residence is rented by them.  Otherwise, please report its annual value.**

|  |  |  |
| --- | --- | --- |
|  Accommodation and related benefits provided by Employer to the above-named employee |  | Provide values for each of the relevant year(s) on calendar year basis |
|  |  |  |  | **Year of Cessation** | **Year Prior to Year of Cessation** |
| 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)* – See the Note as shown in the box above |  |  |  |
| 4b.  | The Premises is:*(Mandatory if 4a is provided)* |  | \*Partially/ Fully Furnished | \*Partially/ Fully Furnished |
| 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) - See the Note as shown in the box above  |  |  |  |
| 6. | Less: Rent paid by employee for Place of Residence 1 |  |  |  |
| **7.** | **Taxable Value of Place of Residence 1 [(A4a+A4c-A6) or (A5 - A6)]** |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 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)* – See the Note as shown in the box above |  |  |  |
| 11b**.**  | The Premises is: *(Mandatory if 11a is provided)* |  | \*Partially/ Fully Furnished | \*Partially/ Fully Furnished |
| 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) - See the Note as shown in the box above |  |  |  |
| 13.  | Less: Rent paid by employee for Place of Residence 2 |  |  |  |
| **14.**  | **Taxable Value of Place of Residence 2** **[(A11a + A11c - A13) or (A12 - A13)]** |  |  |  |
| **15.**  | **Taxable benefit of accommodation and furnishing** **(A7 + A14)** |  |  |  |
|  |  |  |  |  |
| 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** **(A16 + A17 + A18)** |  |  |  |

 \*Please delete where not applicable

IRIN 112/A1-1/2025 Page 2 of 3

**FORM IR21 - APPENDIX 1**

|  |
| --- |
|  **Value of Benefits-in-kind Provided**  |
| Employee’s Name: |  | FIN / NRIC No:  |  |

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

##  Hotel Accommodation Provided

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Hotel accommodation/ Serviced Apartment within hotel building (Actual Amount less amount paid by the employee)
 |  |  |  |
|  **Taxable Value of Hotel Accommodation (B1)**  |  |  |  |

## Others

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Cost of home leave passage and incidental benefits
 |  |  |  |
|  |
| 1. 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. Insurance premiums paid by the employer |  |  |  |
| 4. Free or subsidised holidays including air passage, etc |  |  |  |
| 5. Educational expenses including tutor provided |  |  |  |
| 6. Entrance/ transfer fees and annual subscription to social or recreational clubs |  |  |  |
| 7. Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value |  |  |  |
| 8. Full cost of motor vehicle given to employee |  |  |  |
| 9. Car benefit |  |  |  |
| 10. Other non-monetary awards/ benefits which do not fall  within the above items |  |  |  |
| **11. Total C1 to C10** |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Total value of benefits-in-kind (A15 + A19 + B1 + C11) to be reflected in item 4(j) of Form IR21 - Page 2** |  |  |  |

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

IRIN 112/A1-1/2025 Page 3 of 3

|  |  |  |
| --- | --- | --- |
|  | **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:** |
| CompanyRegistrationNumber | 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; or2 Deemed) | 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 | Open Market Value per share as at the Date reflected at column (d) | Number ofshares acquired | Gains from ESOP/ ESOWPlans |
|  |  |  |  |  |  | S$ cts | S$ cts |  | S$ cts |
| (a) | (b) | (c1) |  | (c2) | (d) | (e) | (f) | (g) | (h) |
| **EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME**  | (h) = (f-e) x g |
|  |  |  |  |  |  |  |  |  |  |
|  |  |   |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **TOTAL OF GROSS ESOP/ESOW GAINS (THIS AMOUNT IS TO BE REFLECTED IN ITEM 4(i) OF FORM IR21)** |  |  |

\* 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.

 Please refer to Form IR21 Explanatory Notes.

 **DECLARATION**

|  |
| --- |
| We certify that on the date of grant of ESOP/ ESOW Plan, all the conditions stated in the Explanatory Notes were met. |
|    Full Name of Authorised Personnel Designation Signature Date  |
|    Name of Contact Person Contact No. Email Address IRIN 112/A2-1/2025 Page 1 of 1 |

|  |  |  |
| --- | --- | --- |
|  | **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.: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CompanyRegistrationNumber  | Name of company which granted the ESOP/ shares under ESOW Plan | Indicate type of Plan granted:1) ESOPOr2) ESOW | Date of grant  | Open Market Valueper share as at thedate of grant ofESOP/ shares under ESOW Plan S$ cts | Market Value atTime of Deemed Exercise of ESOP or Deemed pricepaid for shares underESOW 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) |
| EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **REMARKS:** |

 **DECLARATION**

 We certify that on the date of grant of ESOP/ ESOW Plan, all the conditions stated in the Explanatory Notes were met.

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

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

IRIN 112/A3-1/2025 Page 1 of 1