

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>

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 _____ 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. 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				

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

¹ From YA 2025, the annual income threshold of \$4,000 will be increased to \$8,000.

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		
	To		
	S\$	S\$	¢
INCOME <i>			
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 including gratuities/ pension/ commutation of pension/ lump sum payments etc. from Pension/ Provident Fund			
Name of Fund	.00	.00	
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 (Complete the Form IR8S)	.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:			
☐ 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 (To cross [x] the box if Appendix 1 is completed) ☐	.00	.00	
SUBTOTAL OF ITEMS 4(a) to 4(j)	.00	.00	
TOTAL OF ITEMS 1 TO 4	.00	.00	
DEDUCTIONS			
5. EMPLOYEE'S COMPULSORY contribution to *CPF/ Designated Pension or Provident Fund			
Name of Fund	.00	.00	
6. DONATIONS deducted from salaries for:			
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 on or after 01 Jan 2014**

Employee's Name:

FIN / NRIC No:

Note:

When completing, 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.

A. 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)

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)

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

*Partially/ Fully Furnished	*Partially/ Fully Furnished

*Partially/ Fully Furnished	*Partially/ Fully Furnished

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

B. 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)

C. 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. 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

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

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 Registratio 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	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)		
SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME										Not Applicable			(l) = (g-e) x h	(m) = (l)		
(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A																
SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs										(i) = (g-f) x h				(l) = (f-e) x h	(m) = (i) + (l)	
(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B																
SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS										Not Applicable	(j) = (g-f) x h	Not Applicable	(l) = (f-e) x h	(m) = (j) + (l)		
(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C																
SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS													(k)=(g-f) x h	(l) = (f-e) x h	(m)=(k) + (l)	
(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D																
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)																

*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

Date of incorporation [For ERIS (Start-ups only)]

Name of Contact Person

Contact 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.

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: _____