|  |  |  |
| --- | --- | --- |
| **${year}** | **APPENDIX 8B** |  |
| **Detailsof Gainsor Profitsfrom Employee Stock Option (ESOP)/Other Formsof Employee Share Ownership (ESOW) Plans For The Year Ended31 DEC 2024** | | |
| Fill in this form and give it to your employee / submit to IRAS **by 1 Mar2025**.Please read the explanatory notes when completing this form. | | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tax Ref. (NRIC/FIN): ${tax\_no} Full Name of Employee as per NRIC / FIN:\_\_\_\_\_\_\_${employee\_name}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | | | | | | | | | | | | |  | | | | |
| Company  Registration  Number /  UEN | Name of Company | Indicate Type of Plan Granted:  1) ESOP  or  2) ESOW | Date  of grant | Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans | | Exercise  Price of  ESOP/or  Price Paid/ Payable per Share under ESOW  Plan  ($) | Open Market Value Per share as at the Date of Grant of  ESOP/ ESOW Plan ($) | Open Market Value Per Share as at the Date Reflected at Column (d) of this form ($) | Number  of Shares  Acquired | Gains from ESOP/ESOW Plans | | | | | | |
| Gross Amount Qualifying for Income Tax Exemption under\*: - | | | | | \*\*Gross Amount not Qualifying  for Tax Exemption  ($) | Gross Amount  of gains from ESOP/  ESOW Plans ($) |
| ERIS  (SMEs) | ERIS  (All Corporations) | | | ERIS  (Start-ups) |
| (a) | (b) | (c1) | (c2) | (d) | | (e) | (f) | (g) | (h) | (i) | (j) | | | (k) | (l) | (m) |
| **SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME** | | | | | | | | |  |  |  | | |  | (l) = (g-e) x h | (m) = (l) |
|  |  |  |  | |  |  |  |  |  |  |  | | |  |  |  |
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|  |  |  |  | |  |  |  |  |  |  | | |  |  |  |
| **(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A** | | | | | | | | |  |  |  | | |  |  |  |
|  | | | | | | | | |  |  |  | | |  |  |  |
| **SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs** | | | | | | | | |  |  | | | | | (l) = (g-e) x h | (m) = (l) |
|  |  |  |  | |  |  |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |  |  |  |
|  |  |  |  | |  |  |  |  |  |  |  |
| **(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B** | | | | | | | | |  |  | | | | |  |  |
|  | | | | | | | | |  |  |  | | |  |  |  |
| **SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS** | | | | | | | | |  |  | | | | | (l) = (g-e) x h | (m) = (l) |
|  |  |  |  | |  |  |  |  |  |  |  |
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|  |  |  |  | |  |  |  |  |  |  |  |
| (III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C | | | | | | | | |  |  | | | | |  |  |
|  | | | | | | | | |  |  |  | | |  |  |  |
| **SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPs** | | | | | | | | |  |  | | | | | (l) = (g-e) x h | (m) = (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 d8 OF FORM IR8A)** | | | | | | | | | | | | | | | |  |

\* Tax exemptions under the ERIS (SMEs), ERIS (All Corporations) and ERIS (Start-Ups) will cease with effect from the Year of Assessment 2025.

#See Explanatory Note 4 of Appendix 8B

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

**DECLARATION**

|  |
| --- |
| We certify that on the date of grant of ESOP/ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraphs 4 & 5 of the Explanatory Notesfor Completion of Appendix 8Bwere met. |
| Company Registration No. :\_\_\_${rg\_no}\_\_\_\_\_\_\_\_\_ Name of Employer :\_\_\_\_\_\_\_\_${employer\_name}\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Name of authorised person making the declaration: \_\_\_\_${employer\_person}\_\_\_\_\_\_\_\_\_\_\_\_ Signature :\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Designation : \_${designation}\_\_\_\_\_\_\_ Tel/Email :\_${phone}\_\_\_\_\_ Date : \_\_\_\_${date\_create\_\_\_\_\_ |