

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
Fax: 6351 2707
Website: <http://www.iras.gov.sg>

This form is to be completed by the employer. You may wish to read the Explanatory Notes. It may take you up to 10 minutes to fill in this form if you have all relevant information such as your employee's employment records and income information for year of departure and the prior year, ready.

A TYPE OF FORM IR21 (Please cross (x) where appropriate) – See Explanatory Note 6

1 <input type="checkbox"/>	Original	2 <input type="checkbox"/>	Additional, this is in addition to Form IR21 dated _____	3 <input type="checkbox"/>	Amended, this supersedes Form IR21 dated _____
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B EMPLOYER'S PARTICULARS

1 *Company Tax Ref No	_____	2 Company's Name	_____
3 Company's Address	_____	Sty/Unit	_____
Blk/Hse No	_____		_____
Street Name	_____		_____
		Singapore Postal Code	_____

C EMPLOYEE'S PERSONAL PARTICULARS

1 Name (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 Gender*	Male/ Female	6 Nationality
_____	_____	_____	_____
7 Marital Status	8 Tel No	9 Email Address	_____
_____	_____	_____	_____

D EMPLOYEE'S EMPLOYMENT RECORDS

10 Date of Arrival (DD/MM/YY)	11 Date of Commencement (DD/MM/YY)	12 Date of Cessation (DD/MM/YY)	13 Date of Departure (DD/MM/YY)
_____	_____	_____	_____
14 Date of Resignation / Termination Notice Given (DD/MM/YY)	15 Designation		
_____	_____		
16 Give reasons if less than one month's notice is given to IRAS before employee's cessation			

17 Amount of Monies Withheld Pending Tax Clearance (See Explanatory Note 6)	18 Are these all the monies you can withhold from the date of notification of resignation / termination / posting overseas?		
S\$ _____ Cts _____	<input type="checkbox"/> Yes <input type="checkbox"/> No Please provide reasons if "No" is checked _____		
19 Date Last Salary Paid	20 Amount of Last Salary Paid	21 Period applicable for Last Salary Paid	
_____	_____	_____	
22 Name of Bank to which employee's salary is credited	23 Name & Tel No of New Employer, if known		
_____	_____		
24 Employee's Income Tax Borne by Employer ** (See Explanatory Note 10)			
<input type="checkbox"/> No <input type="checkbox"/> Yes, Fully borne <input type="checkbox"/> Yes, Partially borne. Give details: _____			

E SPOUSE'S AND CHILDREN'S PARTICULARS

1 Name of Spouse	2 Date of Birth	3 Ident No	4 Date of Marriage
_____	_____	_____	_____
5 Nationality	6 Is spouse's annual income more than \$4,000?		
_____	<input type="checkbox"/> Yes Please specify the name and address of spouse's current employer, if known <input type="checkbox"/> No _____		
7 Children's Particulars (To furnish Name of Children According to Order of Birth)			

No	Name of Child	Gender	Date of Birth	State name of school if child is above 16 years old
1				
2				
3				
4				

FOR OFFICIAL USE

1 APP/ ATT	4 Dfee/ESOP/ EXCPF/Ls	7 TOT	9 NEMPT	MS	Std / Trnee / DTR / EMB / NRE / NOR / SA / NCB/RB / CR /Decd / incpl / Nsgd/ Addr	Date Rec'd
						Finalised by & Date

* Please delete where not applicable

** Please cross (x) appropriate box (if applicable)

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
		D D / M M / Y Y	D D / M M / Y Y
INCOME	From		
	To		
		S\$	S\$
1 Gross Salary, Fees, Leave Pay, Wages and Overtime Pay		.00	.00
2 (a) Contractual bonus (See Explanatory Note 12a)		.00	.00
(b) Non-Contractual Bonus (See Explanatory Note 12b)		.00	.00
State date of payment			
3 Director's Fees (See Explanatory Note 12c)		.00	.00
Approved at the company's AGM/EGM on			
4 OTHERS			
(a) Gross Commission		.00	.00
(b) Allowances (See Explanatory Note 12d)		.00	.00
(c) Gratuity / Ex-Gratia		.00	.00
(d) Payment-In-Lieu of Notice / Notice Pay		.00	.00
(e) Compensation for Loss of Office (See Explanatory Note 13)		.00	.00
Reason and basis of arriving at the amount (Excluding any Notice Pay which should be reflected at 4(d) above)			
(f) Retirement Benefits (other than CPF 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. (See Explanatory Note 14)			
Name of Fund		.00	.00
(h) Excess/Voluntary contribution to CPF by employer [Please complete Form IR8S] (See Explanatory Note 15)		.00	.00
(i) Total Gross Amount of Gains from ESOP/ ESOW (To complete Appendix 2) (See Explanatory Note 16)		.00	.00
Cross [x] the box if ESOP/ESOW was granted but unexercised			
ESOP/ESOW granted before 1 Jan 2003 <input type="checkbox"/>		ESOP/ESOW granted on or after 1 Jan 2003 <input type="checkbox"/>	
(j) Value of Benefits-in-kind (To cross [x] the box if Appendix 1 is completed) <input type="checkbox"/>		.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/Approved Pension or Provident Fund.		.00	.00
Name of Fund			
6 DONATIONS deducted through salaries for: Mendaki Fund/ Com Chest / SINDA/ CDAC/ECF		.00	.00
7 Contributions deducted through 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	Fax	Email Address

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 (if it has not been transmitted electronically to us via the Salary Auto-Inclusion Scheme).

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 Prior to Year of Cessation

A. Place of Residence provided by Employer

Address:

1. Period which the premises was occupied : **From**
: **To**

2. Number of days occupying the premises

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) - See Explanatory Note A

B. Furniture & Fittings / Driver / Gardener Provided
(See Explanatory Note B)

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 (See Explanatory Note B)		
9. Taxable Value Of Furniture & Fittings (Total of B1 to B8) to be included in the computation of Taxable Value of Accommodation, Furniture & Fittings (A7) above (see Explanatory Note B)		

$$\text{Value} = \mathbf{A} \times \mathbf{B} \times (\text{No. of days}/365) (\$)$$

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
13. Taxable Value of Driver/Gardener/PUB, etc (B10+B11+B12)	

**C. Hotel Accommodation Provided
(See Explanatory Note C)**

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	
6 Plus 2% of Basic Salary for period provided			
7. Taxable Value of Hotel Accommodation Provided (C1+C2+C3+C4+C5+C6)			

$$\text{Value} = \mathbf{A} \times \mathbf{B} \times (\mathbf{C} / 365) (\$)$$

FORM IR21 - APPENDIX 1

Value of Benefits-in-kind Provided

Employee's Name:

FIN / NRIC No:

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 (See Explanatory Note D)

1. Address of Place of Residence 1

2. Period which the premises was occupied : **From**
To

3. Number of days 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. **Taxable Value of Place of Residence 1 [(4a+4c) or 5]**

7. Address of Place of Residence 2

8. Period which the premises was occupied : **From**
To

9. Number of days the premises was occupied

10a. Annual Value (AV) of Premises for the period provided
(state apportioned amount, if applicable)

10b. The Premises is :
(Mandatory if 10a is provided)

10c. Value of Furniture & Fittings
(Apply 40% of AV if partially furnished or 50% of AV if fully furnished)

11. Actual Rent paid by employer (includes rental of Furniture & Fittings) - This field is mandatory if 10a to 10c are not provided)

12. **Taxable Value of Place of Residence 2 [(10a+ 10c) or 11]**

13. Total Rent paid by employee for Place of Residence 1 & 2

14. **Total taxable value of Accommodation, Furniture & Fittings (D6 + D12 – D13)**

15. PUB/Telephone/Pager/Suitcase/Golf Bag & Accessories/Camera [Actual Amount]

16. Driver [Annual Wages X (Private / Total Mileage)]

17. Servant / Gardener [Actual Amount]

18. **Taxable value of utilities and housekeeping costs (D15+D16+D17)**

E. Hotel Accommodation Provided (See Explanatory Note D)

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

Employee's Name:	FIN / NRIC No:
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Provide values for each of the relevant year(s)
on calendar year basis

Year of Cessation

Year Prior to Year of Cessation

F. Others

1. Cost of home leave passage (See Explanatory Note E) Pioneer/Export/OHQ Status: <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Interest payment made by the employer to a third party on behalf of an employee and/or loans provided by employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company
3. Life insurance premiums paid by the employer
4. Free or subsidised holidays including air passage etc
5. Educational expenses including tutor provided
6. Non-monetary awards for long service (excluding awards with little commercial value)
7. Entrance/transfer fees and annual subscription to social or recreational clubs
8. Gains from assets, e.g. vehicles, property, etc sold to employees at a price lower than open market value
9. Full cost of motor vehicle given to employee
10. Car benefit (see Explanatory Note F)
11. Other benefits which do not fall within the above items
12. Total F1 to F11
Total value of benefits-in-kind [(A7 + B13 + C7 + F12) or (D14 + D18 + E2 + F12)] to be reflected in item 4(j) of Form IR21 - pg 2

Full Name of Authorised Personnel

Designation

Signature

Date

Name of Contact Person

Contact No

Fax

Email Address

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)
SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME													(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											(j) = (g-f) x h		(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 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 2

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 2 had been met.

Full Name of Authorised Personnel	Designation	Signature	Date	Date of incorporation (For ERIS (Start-ups only))
Name of Contact Person	Contact No	Fax	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 plan of 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.: _____