#### FORM IR21

NOTIFICATION OF A NON-CITIZEN EMPLOYEE'S CESSATION OF Comptroller of Income Tax Tel· 1800-3568300 **EMPLOYMENT OR DEPARTURE FROM SINGAPORE** Website: https://www.iras.gov.sq 55 Newton Road Revenue House Singapore 307987 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. TYPE OF FORM IR21 (Please cross "x" where appropriate) <i> Additional, this is in addition to Amended, this supersedes Original Form IR21 dated Form IR21 dated **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 Male/ Female 6. Citizenship 7 Marital 8. Contact No. 9. Email Address **EMPLOYEE'S EMPLOYMENT RECORDS** 10. Date of Arrival, 11. Date of Commencement 12. Date of Cessation/Overseas 13. Date of Departure, if known if known <i>> Posting <i>> 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\*\* Immediate Resignation / Short Notice Absconded / Left without notice Resigned whilst overseas / On home leave Others. Give details: 18. Are these all the monies you can withhold from the date of notification of 17. Amount of monies withheld pending Tax Clearance resignation/termination/overseas posting?\*\* S\$ Cts 18a. Give reason if you have selected 'No' for D18 above or reported \$0.00 under D17\*\* Salary already paid via bank Resigned after pay day Did not return from leave Employee owes company monies Others. Give details: 20. Amount of Last Salary Paid <i>> 19. Date 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 Yes, Partially borne ☐ No Yes, Fully borne 24. Employee's Income Tax Borne by Employer E SPOUSE'S AND CHILDREN'S PARTICULARS (Please complete for dependants' relief claims) 1. Name of Spouse 2. Date of Birth 3. Ident No. Date of Marriage 5. Citizenship 6. Is the spouse's yearly income more than \$8,0001?\*\* ☐ 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.) Name of Child Date of Birth State the name of school if child is above 16 years old No. Sex 1 2 3 FOR OFFICIAL USE Date Received:

APP/

ATT

Dfee/FSOP/

EXCPF/LS

Std / Trnee / DTR / EMB / NRE / NOR / SA / NCB/ RB

/ CR / Decd / incpl / Nsgd / Addr

Finalised by & Date:

TOT

<sup>\*</sup> Please delete where not applicable

<sup>\*\*</sup> Please cross (x) appropriate box (if applicable)

Name of Contact Person

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FORM IR21

F INCOME RECEIVED / TO BE RECEIVED DURING T	HE YEAR OF CESSA	TION / DEPART	URE AND THE PRIOR YE	EAR
Employee's Name:		FIN / NRIC No.	:	
	Provide amount for each Year of Cessation	•	ear(s) on calendar year basis ear Prior to Year of Cessatio	on
From				1
INCOME <i> To</i>				<u></u>
Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	S\$	 ⊄  .00	S\$	_ ⊄ .00
2. (a) Contractual Bonus		.00		.00
(b) Non-Contractual Bonus <i></i>		L		_   
State date of payment		00		00
3. Director's fees <i></i>				_  .00
Approved at the company's AGM/EGM on				.00
4. OTHERS	-			_
(a) Gross Commission	1	.00		.00
(b) Allowances		 .00		 .00
(c) Gratuity/ Ex-gratia payment		l.00		 .00
(d) Notice Pay		.00		 .00
(e) Compensation for loss of office <i></i>		l.00		
Reason for payment	Length of serv	ice within the comp	oany/group • voo	or(c)
Basis of arriving at the payment	Monthly salary		oany/groupe yea ● 00	
(f) Retirement benefits including gratuities/ pension/ commutation of pension/ lump sum payments etc. from Pension/ Provident Fund	. ,	l.oo		l.oo
Name of Fund				00
Date of Payment  (g) Contributions made by employer to any Pension/ Provident Fund				_
constituted outside Singapore <i>Name of Fund</i>		.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 <b><i>i&gt;</i></b>				
(Complete Appendix 2)		.00		.00
		fter 1 Jan 2003 ar	nd 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
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	<del></del>			_
I, the undersigned, hereby give notice under Section 68 of the Income Tax Act leave Singapore on the date(s) stated. I also certify that the information given				У
Full Name of Authorised Personnel Des	ignation	Signature	Date	

Contact No.

Email Address

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# **FORM IR21 - APPENDIX 1**

	Value of Benefits-in-kind Provid	ed on or after 01 Jan 2014	4					
Fmplo	ovee's Name:	FIN / NRIC No:						
For ac	completing, please report the Annual Value or Actual Rent for eacommodation benefits provided from 01 Jan 2019 onwards, emplorated of furniture & fittings) if the place of residence is rented by the	yers are required to report the	amount of rent paid (inclusive of					
	Accommodation and related benefits provided by mployer 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							
	То							
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							
	То							
40	Number of days the assessing upper accorded							
10. 11a <b>.</b>	Number of days the premises was occupied  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)							
40	Hallaine/ Telephone/ Person College / College		1					
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)							
<b>19.</b>	Taxable value of utilities and housekeeping costs (A16 + A17 + A18)							

# **FORM IR21 - APPENDIX 1**

	Value of Benefits-in-kind Provided										
En	nployee'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							
В.	Hotel Accommodation Provided	i									
1.	Hotel accommodation/ Serviced building (Actual Amount less am										
	Taxable Value of Hotel Accom	modation (B1)									
C.	Others										
1.	Cost of home leave passage and	I incidental benefits									
2.	Interest payment made by the e behalf of an employee and/or int loans provided by employer inte market rate to the employee who shareholding or control or influen	rest benefits arising from rest free or at a rate below be has the substantial									
3.	Insurance premiums paid by the	employer									
4.	Free or subsidised holidays inclu	uding air passage, etc									
5.	Educational expenses including	tutor provided									
6.	Entrance/ transfer fees and ann or recreational clubs	ual subscription to social									
7.	Gains from assets, e.g. vehicles employees at a price lower than										
8.	Full cost of motor vehicle given	to employee									
9.	Car benefit										
10	<ol> <li>Other non-monetary awards/ be within the above items</li> </ol>	enefits which do not fall									
11	. Total C1 to C10										
	tal value of benefits-in-kind (A1 reflected in item 4(j) of Form IR										
Ful	Name of Authorised Personnel	Designation	Signature	Date							
Naı	me of Contact Person	Contact No.	Email Address								

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### **FORM IR21 - APPENDIX 2**

Details of	Gains or Profits from	n Employee	Stock Option	s (ESOP) P	lans/ Other Fo	rms of Emplo	yee Share Ow	nership (ESOV	V) Plans Ex	ercised/ Deen	ned Exercised fo	the year			
Employee's Name :					FIN/NRIC No:										
Company		Type of Plan	Type of	Date of	Date of Actual*	Exercise or	Open	Open	Number						
Registratio Number			Exercise (To state:	grant	or Deemed Exercise,	Deemed Exercise Price	Market Value per	Market Value per	of shares acquired	Gross amount qualifying for Income Tax			****Gross	Gross amount	
		(To state: 1.ESOP; or	1 Actual; or 2 Deemed)		whichever is applicable	of ESOP or Price paid/	share as at	share as at	'	exemption un	***ERIS	****ERIS	amount not qualifying	of gains from ESOP/	
		2.ESOW)	2 Decinica)		арріїсавіс	payable per	the Date of grant of	the Date reflected at		(SMEs)		(SMEs) (All Corporations) (Start-ups) for t	for tax	ESOW Plans	
						share under ESOW Plan	ESOP/	column (d)					exemption		
						S\$ cts	ESOW Plan S\$ cts	S\$ cts		S\$ cts	S\$ cts	S\$ cts	S\$ cts	S\$ cts	
(a)	(b)	(c1)		(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	
SECTION	A: EMPLOYEE EQUIT	TY-BASED R	EMUNERATION NETWORK	ON (EEBR)	SCHEME								(I) = (g-e) x h	(m) = (l)	
										***					
							Not Applicable				Not Applicable				
(I)	TOTAL OF GR	OSS ESOP/	ESOW GAIN	S IN SECT	ION A						_				
SECTION	B: EQUITY REMUNE	RATION INC	ENTIVE SCH	EME (ERIS)	SMEs				=	(i) = (g-f) x h	- I	=	(l) = (f-e) x h	(m) = (i) + (l)	
										() (3 )	(9 ) / / /			( ) () ()	
											Not App	licable			
(II)	TOTAL OF GR	OSS ESOP/	SOW GAIN	S IN SECT	ION B		•		•			-			
SECTION	C: EQUITY REMUNE		ENTIVE SCH	ME (EDIS)	ALL COPPOR	ATIONS			_		(j) = (g-f) x h	_	(l) = (f-e) x h	(m) = (j) + (l)	
SECTION	C. EQUITI REMONE	KATION INC	ENTIVE SCH	-WIE (EKIS)	ALL CORPOR	ATIONS					(j) = (g-i) x ii		(i) = (i-c) x ii	(111) = (j) + (i)	
										Not	<b></b>	 Not			
										Applicable		Applicable			
(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C										-					
SECTION	D: EQUITY REMUNE	RATION INC	ENTIVE SCH	EME (ERIS)	START-UPs		1					(k)=(g-f) x h	(I) = (f-e) x h	(m)=(k) + (l)	
										Not	Applicable				
										NOL	Арричальн				
(IV)	TOTAL OF GRO	OSS ESOP/E	SOW GAINS	S IN SECTI	ON D										
SECTION	E: TOTAL GROSS A	MOUNT OF	ESOP/ESOW	GAINS (I+I	I+III+IV) (THIS	S AMOUNT IS	TO BE REFLE	CTED IN ITEM	4(i) OF FOR	RM IR21)					
	se, state the date the moratoriu														
* ERIS (All COR	This is only applicable to gains PORATIONs) – This is only ap	plicable to gains of	derived from the ex	ercise of ESOP	granted on or after	1.4. 2001/ restricted	ESOW granted on	or after 1.1.2002 by	a qualifying com	pany under the ER	IS (ALL CORPORATIO		e refer to Form IR2 natory Notes	1	
	·UPs) – This is only applicable amount of discount enjoyed by				ed ESOW granted of	n or after 16.2.2008	to 15.2.2013 and w	ithin 3 years of the c	qualifying compa	ny's incorporation.		·	•		
ECLARATION															
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 incorpo			ate of incorporat	ion [For ERIS (S	tart-ups only)]							
Name of Cont	tact Person			Conta	ct No		Email Addres								

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#### **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 / N	IRIC 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 date of gran ESOP/ shar under ESOV	s at the it of es	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		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)	0.0	- ΟΨ	(f)		(g)	(h)	(i)
	) DYEE EQUITY-BASED REMUNERA		, ,	(0)			(')		(9)	(11)	(1)
	T	(===:,) ==::				l		l			
SECTION B: EQUIT	Y REMUNERATION INCENTIVE SCI	HEME (ERIS) SME	is			T		T		Ī	
SECTION C: EQUIT	Y REMUNERATION INCENTIVE SCI	HEME (ERIS) ALL	CORPORATIONS								1
SECTION D: EQUIT	 Y REMUNERATION INCENTIVE SCI	HEME (ERIS) STA	RT-UPS								
DEMARKS											
REMARKS:											
<b>DECLARATION</b> We certify that on the	e date of grant of ESOP/ ESOW Plan,	all the conditions (	with reference to each	ch respective	scheme)	stated in th	ne Explanatory	Notes wer	e met.		
Full Name of Authorise	d Personnel:		Desi	ignation:				_ Signature:		Dat	e:
Name of Contact Perso	n:		Con	tact No.:				Email Add	ress:		
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