

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](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 _____ |
|-------------------------------------|---|---|

B | EMPLOYER'S PARTICULARS

| | |
|--|------------------------|
| 1 *Company Tax Ref No _____ | 2 Company's Name _____ |
| 3 Company's Address Blk/Hse No _____ Street Name _____ | Sty/Unit _____ |
| 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 _____ | | 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) S\$ _____ Cts _____ | 18 Are these all the monies you can withhold from the date of notification of resignation / termination / posting overseas? <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 currently employed? <input type="checkbox"/> Yes If 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 | | | | |
| INCOME | Year of Cessation | | Year Prior to Year of Cessation | |
| | D D / M M / Y Y | | D D / M M / Y Y | |
| | 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 declared payable | | | |
| 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 | |
| | Unexercised ESOP/ESOW granted before 1 Jan 2003 (Cross [x] the box if applicable) <input type="checkbox"/> | | | |
| | Unexercised ESOP/ESOW granted on or after 1 Jan 2003 (Cross [x] the box if applicable) <input type="checkbox"/> | | | |
| (j) | Value of Benefits-in-kind (To complete Appendix 1 and cross [x] the box) <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. | | |
| | Name of Fund | .00 | .00 |
| 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).

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 |

A. Place of Residence provided by Employer

Address: _____

1. Period during which the premise was occupied) **From**
) **To**

2. Number of days occupying the premise
3. Number of employee(s) sharing the premise
(exclude family members)
4. Rent paid by employee
5. Annual Value or Actual Rent paid by **Employer**
6. **Taxable Value of Place of Residence**
(See Explanatory Note A)

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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 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 Place of Residence (Item A6) above (see Explanatory Note B) | | |
| 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 (Total of B10 to B12) | | |

| Value = A x B x (No. of days/365) (\$) Please apportion the values to the share applicable to this employee | |
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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 |

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 (Total of C1 to C6). | | | |

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|-------------------------------------|--|
| Value=A x B x (C /365) (\$) | |
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D. Others

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|---|--|
| 1. Cost of home leave passage (See Explanatory Note D) 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 E) | |
| 11. Other benefits which do not fall within the above items | |
| 12. Total D1 to D11 | |
| Total value of benefits-in-kind (Total of A6, B13, C7, D12) to be reflected in item 4(j) of Form IR21 - pg 2 | |

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|-----------------------------------|-------------|-----------|---------------|
| 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 | 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

| | | | | | | | | |
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SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs

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SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS

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|--|--|--|--|--|--|--|--|--|
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SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS

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REMARKS:

Full Name of Authorised Personnel: _____ Designation: _____ Signature: _____ Date: _____

Name of Contact Person: _____ Contact No.: _____ Fax No.: _____ Email Address.: _____