

# 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](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 Status \_\_\_\_\_ 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 \_\_\_\_\_

### E SPOUSE'S AND CHILDREN'S PARTICULARS (Please complete for dependants' relief claims)

1. Name of Spouse \_\_\_\_\_ 2. Date of Birth \_\_\_\_\_ 3. Identification No. \_\_\_\_\_  
4. Date of Marriage \_\_\_\_\_ 5. Citizenship \_\_\_\_\_ 6. Is the spouse's yearly income more than \$8,000<sup>1</sup>?\*\*  
☐ 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				

\* Please delete where not applicable

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

<i> Refer to Explanatory Notes

<sup>1</sup> With effect from YA 2025, the annual income threshold has been increased from \$4,000 to \$8,000.

**FORM IR21**

<b>F</b>	<b>INCOME RECEIVED / TO BE RECEIVED DURING THE YEAR OF CESSATION / DEPARTURE AND THE PRIOR YEAR</b>			
Employee's Name:		FIN / NRIC No.:		
Provide amount for each of the relevant year(s) on calendar year basis				
	From	Year of Cessation	Year Prior to Year of Cessation	
	To			
		S\$	S\$	
<b>INCOME &lt;i&gt;</b>		.00	.00	
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				
<b>4. OTHERS</b>				
(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	.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 (other than CPF benefits)		.00	.00	
Name of Fund				
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		.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	
<b>Cross "x" the box if there is employee has unexercised/ unvested:</b>				
<input type="checkbox"/> ESOP/ ESOW granted before 1 Jan 2003 <input type="checkbox"/> ESOP/ ESOW granted on or after 1 Jan 2003 and tracking option applies				
(j) Value of Benefits-in-kind (Complete Appendix 1)		.00	.00	
<b>SUBTOTAL OF ITEMS 4(a) to 4(j)</b>		.00	.00	
<b>TOTAL OF ITEMS 1 TO 4</b>		.00	.00	
<b>5. Employee's Income Tax Borne by Employer:</b>	<input type="checkbox"/> No <input type="checkbox"/> Yes, fully borne	<input type="checkbox"/> No <input type="checkbox"/> Yes, fully borne		
If tax is partially borne, please state:	<input type="checkbox"/> Yes, partially borne	<input type="checkbox"/> Yes, partially borne		
- Amount of employment income for which tax is borne by employer				
- Fixed amount of income tax borne by employee				
<b>DEDUCTIONS</b>				
<b>6. EMPLOYEE'S COMPULSORY</b> contribution to *CPF/ Designated Pension or Provident Fund				
Name of Fund		.00	.00	
<b>7. DONATIONS</b> deducted from salaries for:				
Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax		.00	.00	
<b>8. Contributions</b> deducted from salaries for Mosque Building Fund		.00	.00	
<b>9. Life insurance</b> premiums deducted through salaries		.00	.00	
<b>G</b>	<b>DECLARATION</b>			

I declare that the information given in this form, appendices and in any documents attached is true 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:**

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

# 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

- 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
<b>11. Total C1 to C10</b>


**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	

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/INRIC No:			
Company Registration Number	Name of Company which granted the ESOP/ ESOW Plans	Type of Plan granted <i>(To state: 1.ESOP; or 2.ESOW)</i>	Type of Exercise <i>(To state: 1 Actual; or 2 Deemed)</i>	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 reflected at column (d)  S\$                  cts	Number of shares acquired	Gains from ESOP/ ESOW Plans  S\$                  cts
(a)	(b)	(c1)		(c2)	(d)	(e)	(f)	(g)	(h)
<b>EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>									
								(h) = (f-e) x g	
<b>TOTAL OF GROSS ESOP/ESOW GAINS (THIS AMOUNT IS TO BE REFLECTED IN ITEM 4(i) OF FORM IR21)</b>									

\* 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. Please refer to Form IR21 Explanatory Notes.

We certify that on the date of grant of ESOP/ ESOW Plan, all the conditions stated in the Explanatory Notes were met.

Page 1 of 1

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

Employee's Name: \_\_\_\_\_

FIN / NRIC No.: \_\_\_\_\_

[illegible]

We certify that on the date of grant of ESOP/ ESOW Plan, all the conditions stated in the Explanatory Notes were met.

IRIN 112/A3-1/2025