

TIMES SOFTWARE



TIMESPAY 8

IR21 User Manual

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PART 1 - IR21 PROGRAM

What is IR21 program?

IR21 program is a windows program to allow the payroll officer to complete IR21 form for foreign worker who ceases employment at least one month before.

In the program, the system will generate both income tax records for current year assessment and last year income tax assessment.

It does not apply to person who worked 60 calendar days or less.



- 1) Only foreign worker with Employment Pass (NONE), SPASS, Skill or Un-skill work permit are require generating the IR21 form when they resigned or terminated.

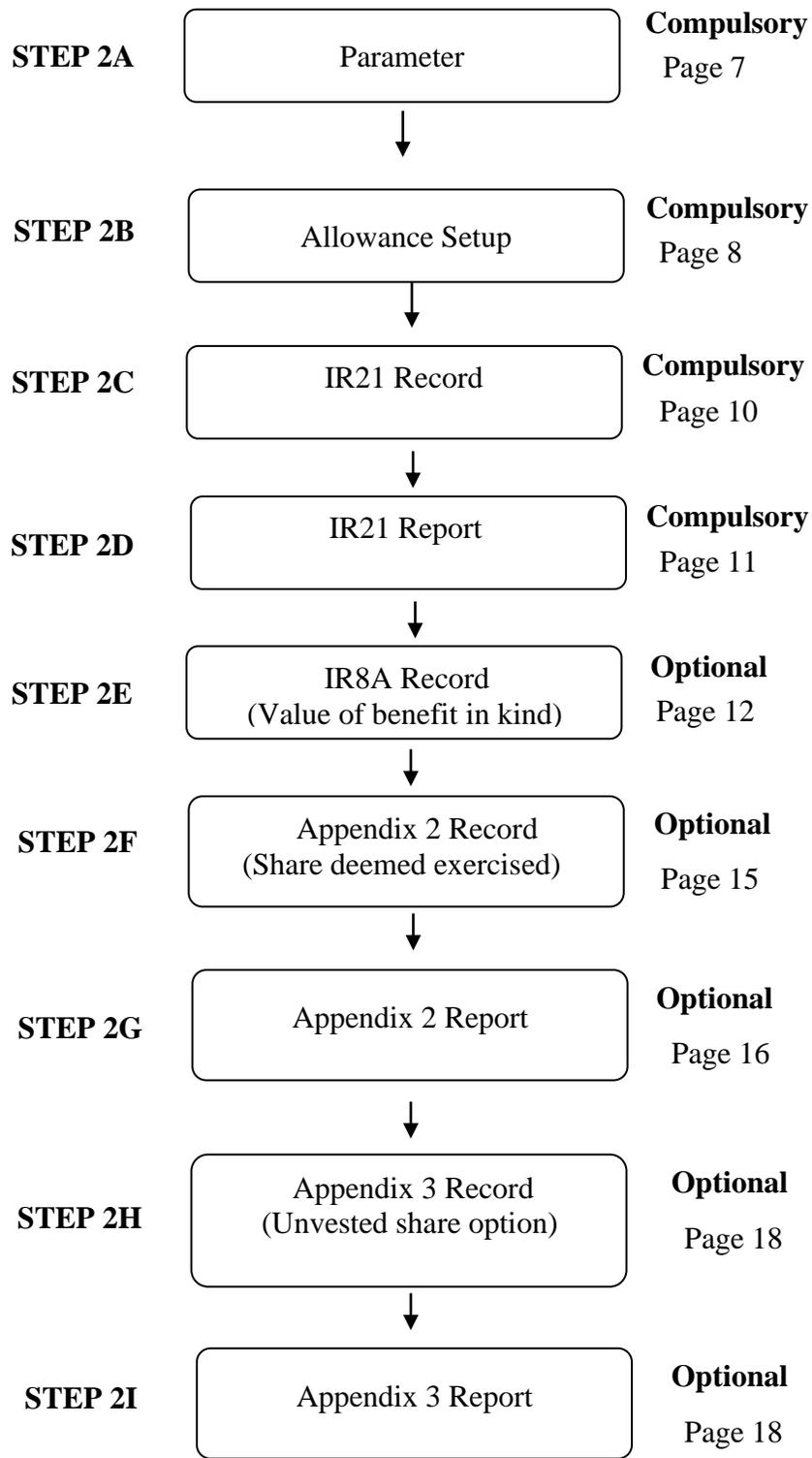
A screenshot of a software interface showing a dropdown menu. The text 'CPF/Lew' is on the left, and 'NONE' is selected in the dropdown box.

- 2) Once the payroll officer key in the resignation date in the Update Employee Record, Confirm and Termination, the form is ready for viewing.

A screenshot of the 'Confirm/Termination' form in the IR21 program. The form contains various fields for employee information and termination details. Fields include: Probation By (By Month), Probation Period (3), Notice Period Method, Notice Period, Resignation Reason, Resignation Date (31/08/2020), Exclude from IRAS? (Yes), Employment Status (R-Resigned), Exclude Auto Prompt? (checked), Confirmation Due (16/04/2018), Confirmation On (17/04/2018), Last Payment Date (31/08/2020), Hired date (17/01/2018), Retire Age (62), Retire Date (27/09/2052), Leave effective Date, and Previous Leave Scheme. A Resignation Remark field is also present at the bottom.

- 3) Payroll officer can indicate 'Yes' for "Exclude from IRAS?" to exclude him or her from generating the IR8A during the yearend.

PART 2 – GENERATING OF IR21 FORM

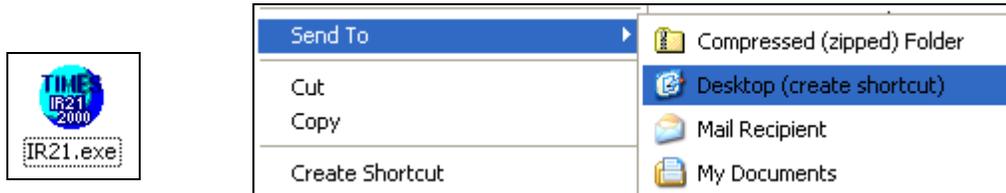


IR21 PROGRAM

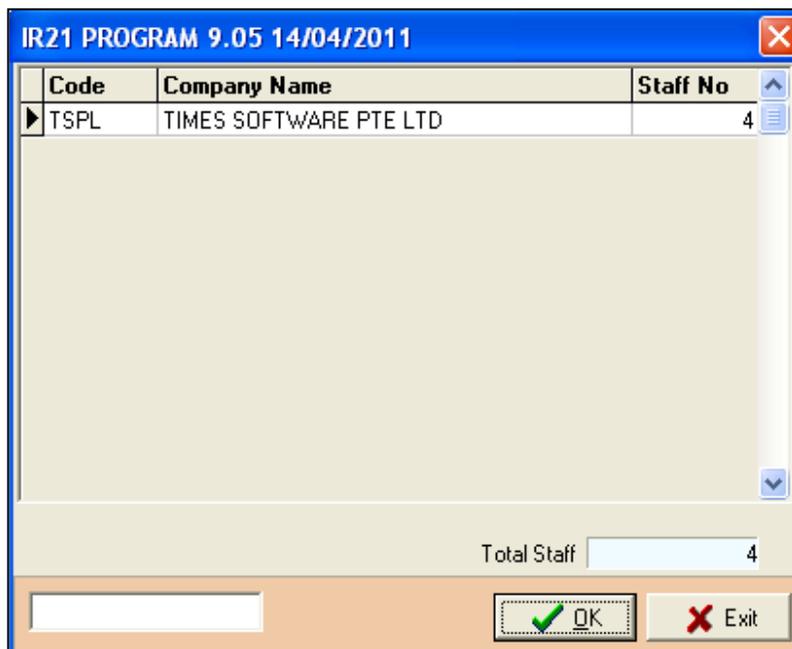
This program is to equip the user to generate their yearend tax (IR8A, IR8S, Appendix 8A and Appendix 8B) for Income Tax Department Submission.

Steps:

1. On your desktop, look for "IR21.exe" shortcut icon. If you cannot find the shortcut icon, please go to [\TP8](#) folder and look for the 'IR21.exe' icon. Simply select the icon and do a right hand click, select the option 'Send To', 'Desktop (create shortcut)'.
To



2. Double click the icon to launch the program.
3. The main login screen will be display on your screen.



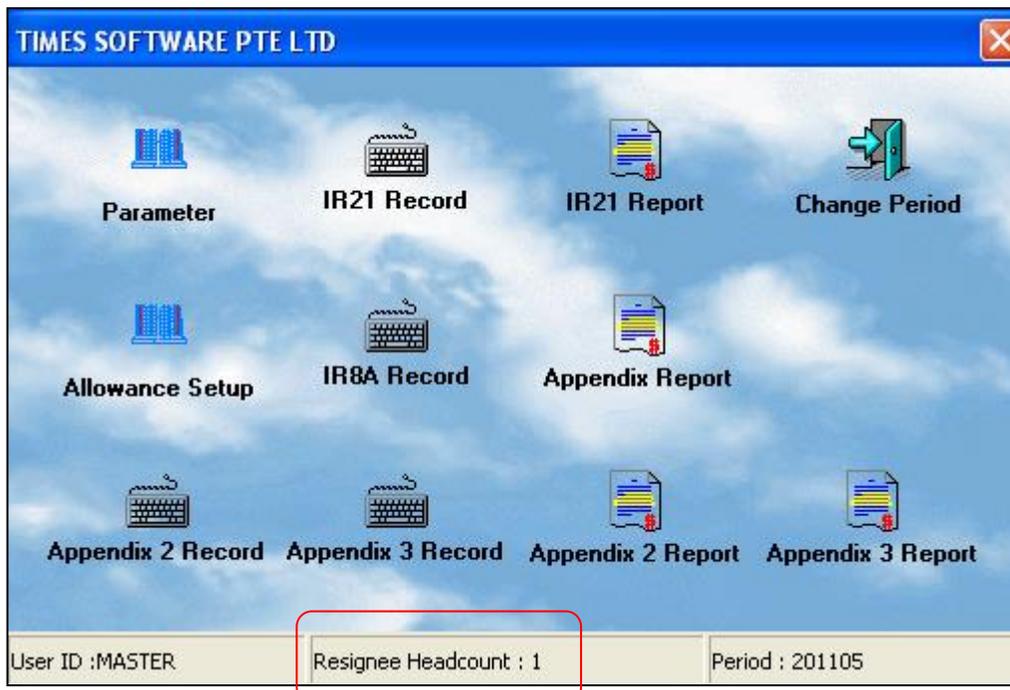
4. Select the company to login by doing a single left mouse click on the company code. Click on "OK" button to proceed.

5. Please key in your User ID and Password.



6. Click on "Login" button to login into the program.

7. You will see the main menu.

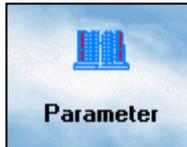


System will show number of resigned staff for the current month.

The 2 Compulsory Steps are as below:

1. Parameter (Compulsory Step)

This section is to equip the user to setup the detail parameters in the IR21 program.



Steps:

Full Name of Authorized person	Enter the name of the person who has the authority to confirm the information.
Name of Contact Person	Enter the name of the contact person.
Designation	Designation of the person making the declaration.
Telephone	Contact number for the person making the declaration.
Mobile Phone	Mobile number for the person making the declaration.
Fax	Fax number for the person making the declaration.
Email	Email address for the person making the declaration.
ERIS START-Ups Date	SME share plan start-ups date
Is your Database converted from other payroll software?	Tick if your database is converted from other software.
Convert up to Period	Please choose up-to-period "201112". If you do not do so, the OT figures may not be captured into the form IR21.

2. Allowance Setup (Compulsory Step)

This function is to allow the user to setup the correct tax line for the allowance and deduction codes in the year, so that the amounts will be able to reflect correctly on the employees' IR21 form.

Steps:

1. Click on "Allowance Setup" button



2. You will see the screenshot below "Allowance/ Deduction code table". Ensure you key in the correct Tax Line Number for all the codes.

A screenshot of a software window titled "Allowance / Deduction Code Maintenance". The window has a blue title bar with a close button (X) on the right. Below the title bar, there is a search field labeled "Search Code" and a dropdown menu labeled "Sorted by". The main area contains a table with three columns: "Code", "Description", and "IR21". The table lists various allowance and deduction codes with their descriptions and corresponding IR21 line numbers. At the bottom of the window, there is a status bar with instructions: "<F4>/<Right Click> - Delete code" and "<Insert>/<Double Click> - Add Code". On the far right of the status bar, there is a "Close" button with a small icon.

3. Click on "Close" button and the system will prompt you to save the changes if you have made any changes on the line number.

Important note: Line number for IR21 for allowance is '5' it is different number compared with IR8A tax line number which is line '6'.

You may refer to the IR21 Tax Line Setup table below.

INCOME	From	DD/MM/YY	DD/MM/YY	
	To	01/01/2015	19/06/2014	
		01/06/2015	31/12/2014	
		S\$	S\$	
1 Gross Salary, Fees, Leave Pay, Wages and Overtime Pay		16050.00	8614.00	
2 (a) Contractual bonus (See Explanatory Note 12a)		0.00	0.00	2
(b) Non-Contractual Bonus (See Explanatory Note 12b) state date declared payable		560.00	3600.00	
3 Director's Fees (See Explanatory Note 12c) approved at the company's AGM/EGM on		10000.00	0.00	IR 8A RECORD
4. Other				
(a) Gross Commission		300.00	0.00	4
(b) Allowances (See Explanatory Note 12d)		712.00	0.00	5
(c) Gratuity / Ex-Gratia		0.00	5000.00	6
(d) Payment-in-Lieu of Notice / Notice Pay		60.00	0.00	7
(e) Compensation for Loss of office (See Explanatory Note 13) Reason and basis of arriving at the amount (excluding any Notice Pay which should be reflected at 4(d) above)		70.00	0.00	8
(f) Retirement Benefits (other than CPF Benefits) including Gratuities/Pension/Commutation of pension/Lumsum Payments etc. from Pension/Provident Fund. Name of Fund:- _____		0.00	0.00	IR 8A RECORD
(g) Contributions made by employer to any Pension/Provident Fund constituted outside Singapore. (See Explanatory Note 14) Name of Provident Fund:- _____		0.00	0.00	IR 8A RECORD
(h) Excess/Voluntary contribution to CPF by employer [Please complete Form IR8S] (See Explanatory Note 15)		0.00	0.00	
(i) Total Gross Amount of Gains from ESOP/ESOW (To complete Appendix 2) (See Explanatory Note 16) Unexercised ESOP/ESOW granted before 1 Jan 2003 <input type="checkbox"/> Cross [x] the box if applicable) Unexercised ESOP/ESOW granted on or after 1 Jan 2003 <input type="checkbox"/> Cross [x] the box if applicable)		0.00	0.00	
(j) Value of Benefits-in-kinds (To complete Appendix 1 and cross [x] the box) <input type="checkbox"/>		0.00	0.00	IR 8A RECORD
SUBTOTAL OF ITEMS 4(a) TO 4(j)		1072.00	5000.00	

IR21 RECORD



1. Click on 'IR21 Record' to input the employee's spouse particular and employment record.
2. Under the employee's spouse particulars, please enter the name and address of employer.
3. For married date, system will capture from update employee record.
4. For nationality, please select it from the drop down.
5. Please fill in the information accordingly at the employment record.

Form IR21

Employee # 003 Name Maria

Spouse & Children | Employment Record

Employee's Spouse Particulars

Name & Address of Employer

Married Date 16/02/2009
Nationality FILIP

Employee's Children Particulars

NAME	BIRTH_DATE	SEX	School Code (year >16)
▶ John	01/02/2010	M	NONE

Save Close

Form IR21

Employee # 003 Name Maria

Spouse & Children **Employment Record**

Date of Arrival in Singapore: [] Date of Departure: [] Date of Resignation Tendered: []

If tax is borne by employer, state if tax is partially / fully borne by employer and the period
 Full Partial None

Reason for Cessation/Departure: []

Give reasons if less than 1 month's notice is given before employee's departure/cessation
 []

Amount of last salary paid, period applicable & date of payment: [] [] []

Amount of monies withheld Pending Tax Clearance: []

Name & Tel No. of New Employer, if known: [] []

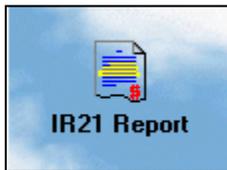
Basis of arriving at amount withheld: []

Tel. No: []

Give reason if no monies was withheld
 []

Save Close

IR21 Report



- 1) Select the employee from the drop down and click 'Preview' button to view the IR21 form.

IR21 Report

Employee Code 003 To 003

Type of form
 Original Addition Amended

To complete Appendix 1 and cross the box
 Include only employee terminated in current login year
 Includes PR for IR21?

Preview Close

Sample Form IR21 (Page 1 of 2)

FORM IR21

Controller 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: 1800-3568655 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 prior year, ready.			
A TYPE OF FORM IR21 (Please cross (x) where appropriate)			
1 <input checked="" 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.: 199804415DPTED1	2 Company's Name: TIMES SOFTWARE PTE LTD		
3 Company's Address			
Blk/Hse No _____	Sty/Unit _____ - _____		
Street Name: 10 JALAN BESAR, #16-03 SIM LIM TOWER			
SINGAPORE		Singapore Postal Code: 208787	
C EMPLOYEE'S PERSONAL PARTICULARS			
1 Name (Mr/Mrs/Miss/Mdm): Maria			
2 Identification No. NRIC _____		FIN _____	
3 Current Mailing Address			
Blk/Hse No _____	Sty/Unit _____ - _____		
Street Name _____			
Postal Code _____			
Effective date of mailing address _____			
4 Date of Birth: 01/01/1980	5 Gender: Female	6 Nationality: FILIPINO	
7 Marital Status: Single	8 Tel No. _____	9 Email Address _____	
D EMPLOYEE'S EMPLOYMENT RECORDS			
10 Date of Arrival: NA	11 Date of Commencement: 01/01/2010	12 Date of Cessation: 16/05/2011	13 Date of Departure: NA
14 Date Resignation Tendered _____	15 Designation: SALES		
16 Give Reasons if less than one month's notice is given to IRAS before employee's cessation			

Important note: Employee's and Employer's address in the IR21 form would only appear in the 'Street name', no information would appear in the Blk / Hse No.

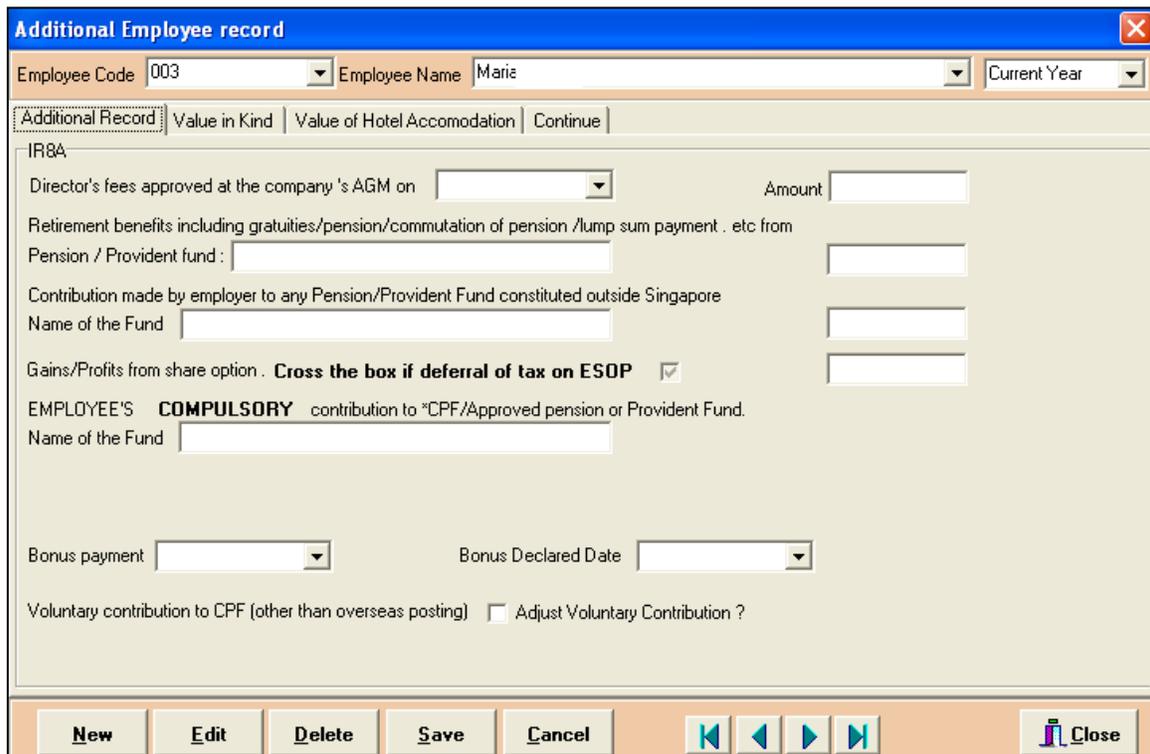
2) You should see current year and last year income in the IR21 form on page 2.

FORM IR21			
F INCOME RECEIVED/TO BE RECEIVED DURING THE YEAR OF CESSATION/DEPARTURE AND THE PRIOR YEAR			
Employee's Name: Maria		FIN/NRIC NO.	
	Year of Cessation	Year Prior to Year of Cessation	
	DD/MM/YY	DD/MM/YY	
	From 01/01/2011	01/01/2010	
	To 16/05/2011	31/12/2010	
	S\$	S\$	
INCOME			
1 Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	8000.00		24000.00
2 (a) Contractual bonus (See Explanatory Note 12a)	0.00		0.00
(b) Non-Contractual Bonus (See Explanatory Note 12b)			
state date declared payable	0.00		0.00
3 Director's Fees (See Explanatory Note 12c)			
approved at the company's AGM/EGM or	0.00		0.00
4. Other			
(a) Gross Commission	0.00		0.00
(b) Allowances (See Explanatory Note 12d)	800.00		1000.00
(c) Gratuity / Ex-Gratia	0.00		0.00
(d) Payment-in-Lieu of Notice / Notice Pay	0.00		0.00
(e) Compensation for Loss of office (See Explanatory Note 13)	0.00		0.00
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 Gratuitous/Pension/Commitment of pension/Lump sum Payments etc. from Pension/Provident Fund.			
Name of Fund:-	0.00		0.00
(g) Contributions made by employee to any Pension/Provident Fund constituted outside Singapore. (See Explanatory Note 14)			
Name of Provident Fund:-	0.00		0.00
(h) Excess/Voluntary contribution to CPF by employee (Please complete Form IR8S) (See Explanatory Note 15)	0.00		0.00
(i) Total Gross Amount of Gains from ESOP/ESOW (To complete Appendix 2) (See Explanatory Note 16)	0.00		0.00
Unexercised ESOP/ESOW granted before 1 Jan 2003	<input type="checkbox"/>		
Cross [x] the box if applicable)			
Unexercised ESOP/ESOW granted on or after 1 Jan 2003	<input type="checkbox"/>		
Cross [x] the box if applicable)			
(j) Value of Benefits-in-Kind (To complete Appendix 1 and cross [x] the box)	0.00		120.00
SUBTOTAL OF ITEMS 4(a) TO 4(j)	800.00		1120.00
TOTAL OF ITEMS 1 TO 4	8800.00		25120.00
5. DEDUCTIONS			
EMPLOYEE'S COMPULSORY contribution to CPF/Approved pension or Provident Fund.			
Name of Fund	0.00		0.00
6. DONATIONS deducted through salaries for:			
Muslim Fund/ Com Chest SINDA / CDAC / ECF	0.00		0.00
7. Contributions deducted through salaries for Mosque Building Fund	0.00		0.00

IR8A Record



- 1) IR8A Record is for data entry for value of benefit in kind.
- 2) Please key in the value accordingly if applicable.

A screenshot of a software window titled "Additional Employee record". The window has a blue title bar with a close button (X) on the right. Below the title bar, there are three dropdown menus: "Employee Code" with the value "003", "Employee Name" with the value "Marie", and "Current Year". Below these are three tabs: "Additional Record" (selected), "Value in Kind", and "Value of Hotel Accomodation". The main area contains several input fields and checkboxes. Under the "IR8A" section, there are fields for "Director's fees approved at the company 's AGM on" (with a dropdown), "Amount", "Retirement benefits including gratuities/pension/commutation of pension /lump sum payment . etc from Pension / Provident fund :", "Contribution made by employer to any Pension/Provident Fund constituted outside Singapore Name of the Fund", "Gains/Profits from share option . Cross the box if deferral of tax on ESOP" (with a checked checkbox), and "EMPLOYEE'S COMPULSORY contribution to *CPF/Approved pension or Provident Fund. Name of the Fund". Below this is a "Bonus payment" dropdown and a "Bonus Declared Date" dropdown. At the bottom, there is a checkbox for "Voluntary contribution to CPF (other than overseas posting)" and another for "Adjust Voluntary Contribution?". The bottom of the window has a toolbar with buttons for "New", "Edit", "Delete", "Save", "Cancel", navigation arrows, and a "Close" button with a printer icon.

Appendix Report



- 1) Select the right employee from the drop down and click the preview button to view the report.

Appendix 1 Report

Employee Code To

Include only employee terminated in current login year

Includes PR for IR21?

Sample of IR21-Appendix 1

FORM IR21 - APPENDIX 1

Value of Benefits-in-kind Provided

This form is to be completed by the employer if applicable. Please read the explanation Notes. It may take you 10 minutes to fill in the 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 via the Salary Auto-Inclusion Scheme).

Employee's Name: Maria FIN / NRIC NO.:

A. Place of Residence provided by Employer

	Year of Cessation	Year Prior to Year of
Address: _____		
1. Period during which the premise was occupied) From _____) To _____	01/01/2010	31/12/2010
2. Number of days occupying the premise		365
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)		

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

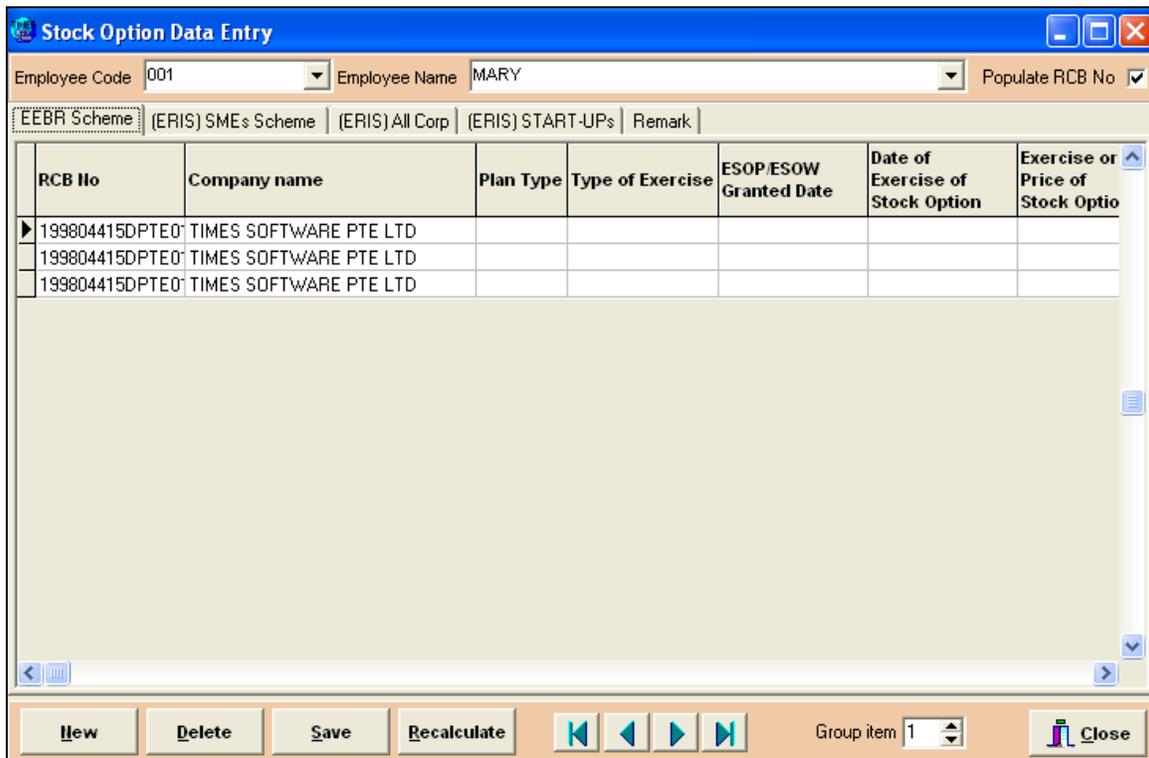
Items	A)			B)	Value = A x B x (No of days/365) (\$)	
	No. of units				Rate/Unit p.a (\$)	Please apportion the values to the share application to this employee
1. Furniture : Hard & Soft	0			\$120.00	0.00	120.00
2. Refrigerator Video Recorder	0	0	0	\$120.00/ 240.00	0.00	0.00
3. Washing Machine Dryer Dish Washer	0	0	0	\$180.00	0.00	0.00
4. Air-conditioner - Unit	0			\$120.00	0.00	0.00
Central Air-conditioner:- - Dining room / Sitting room	0	0	0	\$180.00	0.00	0.00

Appendix 2 Record (Exercised share option)



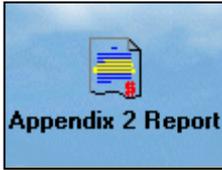
This Appendix is only applicable to listed companies which has stock option. This portion must be completed and signed by the company secretary/ director, manager, honorary secretary/ treasurer, representative of a non-resident company or a person authorized by the employer, as the case may be, in respect of an employee who has derived gains or profits, either directly or indirectly from the exercise, assignment or release of any share option right or benefit where such a right or benefit was obtained by reason of any office or employment.

To furnish “details of the stock option gains” derived by the employee in the year and segregating the gains into the following schemes, where applicable:-



RCB Ilo	Company name	Plan Type	Type of Exercise	ESOP/ESOW Granted Date	Date of Exercise of Stock Option	Exercise or Price of Stock Optio
▶ 199804415DPTE0	TIMES SOFTWARE PTE LTD					
199804415DPTE0	TIMES SOFTWARE PTE LTD					
199804415DPTE0	TIMES SOFTWARE PTE LTD					

Appendix 2 Report



- 1) Click the 'Preview' button to view the employee stock option form.

Report Printing ✕

From Employee :

To Employee :

Order By Name?

Sample of Form IR21 Appendix 2

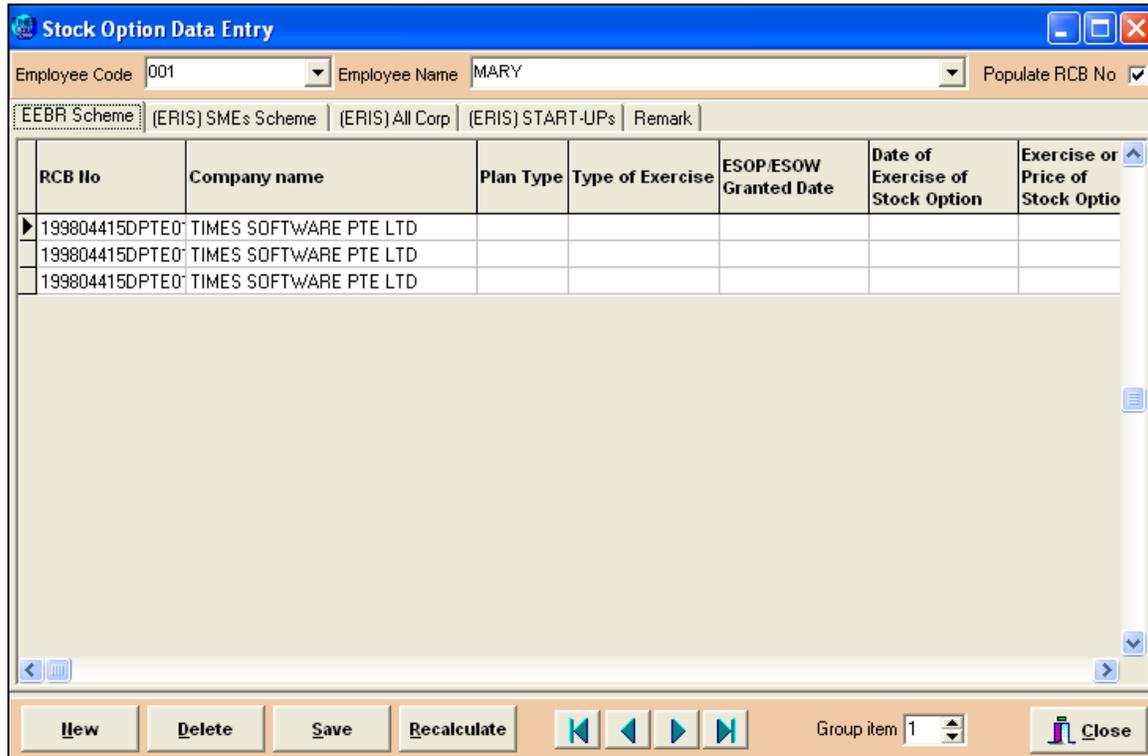
FORM IR21 Appendix 2																	
It may take you 3 minutes to fill in this form. Please get ready the details of stock option etc. for the employee.																	
Details of Gains and Profits from Employee Stock Options (ESOP) Plans / Other Forms of Employee Share Ownership (ESOW) Plans Exercised/Deemed Exercised for the year 2011																	
Employee's Name <u>MARY</u>										Tax Ref.(IRIC.FIL) :							
Company Registration No	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 Plan	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	Open Market Value Per share as at the date of Grant of ESOP/ ESOW Plan	Open Market Value Per share at the date Reflected at column (d)	Number of Shares Acquired	Gains from ESOP / ESOW Plans							
										Gross Amt Qualifying for Income Tax		Gross Amt Qualifying for Tax Exemption		Gross Amount of gains from ESOP/ESOW Plan (\$)			
										ERIS (SME)		* ERIS (All Corporations)		****ERIS (Start-ups)	*** \$		
										\$	cts	\$	cts	\$	cts	\$	cts
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)				
SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME																	
						0.0000		0.0000				(l)=(g-e)xh	(m)=(i)				
						0.0000		0.0000					0.00	0.00			
						0.0000		0.0000					0.00	0.00			
(I) TOTAL OF GROSS ESOP/ESOW GAINS III SECTION A										0.00		0.00		0.00			
SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs																	
						0.0000	0.0000	0.0000				(l)=(g-f)xh	(m)=(i)+(l)				
						0.0000	0.0000	0.0000					0.00	0.00			
						0.0000	0.0000	0.0000					0.00	0.00			
(II) TOTAL OF GROSS ESOP/ESOW GAINS III SECTION B										0.00		0.00		0.00			
SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS																	
						0.0000	0.0000	0.0000				(l)=(g-i)xh	(m)=(i)+(l)				
						0.0000	0.0000	0.0000					0.00	0.00			
						0.0000	0.0000	0.0000					0.00	0.00			
(III) TOTAL OF GROSS ESOP/ESOW GAINS III SECTION C										0.00		0.00		0.00			
SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS																	
						0.0000	0.0000	0.0000				(k)=(g-f)xh	(l)=(f-e)xh	(m)=(k)+(l)			
						0.0000	0.0000	0.0000					0.00	0.00			
						0.0000	0.0000	0.0000					0.00	0.00			
(III) TOTAL OF GROSS ESOP/ESOW GAINS III SECTION D										0.00		0.00		0.00			
Section E : Total Gross Amount of ESOP/SOW Gains (I+ II + III +IV) : (THIS AMOUNT TO BE REFLECTED IN ITEM 4(i) OF FORM IR21)																	
										0.00		0.00		0.00			

*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 exercise of ESOP granted on after 1.4.2001 / restricted ESOW granted on or after 1.20.02 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 Plans

Appendix 3 Record (Unvested share option)

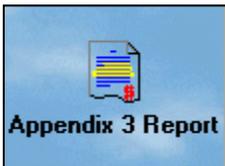


- 1) Appendix 3 Record is share option given to employee but unvested or exercised.



RCB No	Company name	Plan Type	Type of Exercise	ESOP/ESOW Granted Date	Date of Exercise of Stock Option	Exercise or Price of Stock Optio
199804415DPTE0	TIMES SOFTWARE PTE LTD					
199804415DPTE0	TIMES SOFTWARE PTE LTD					
199804415DPTE0	TIMES SOFTWARE PTE LTD					

Appendix 3 Report



- 1) Click the 'Preview' button to view the employee stock option form.

