

# Essential Tax Information for Gig Workers



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE



Some examples of gig workers include independent consultants, coaches, online graphic designers, freelance delivery riders, private hire car drivers, home tutors, baby sitters and home bakers.

## Employee or Self-Employed?

- Works under a **contract of service** and **under the control of an employer** as to how, when and where to work
- Usually **not in the position to realise a business profit or loss**

- Works under a **contract for service** to carry out an assignment or project as an independent contractor for a fee
- Do not have anyone overseeing you and **free to carry out the work on your own**

Gig workers are generally self-employed persons, and the gig income earned is taxable as gains or profits from a trade, business, profession or vocation.

## Reporting Gig Income



Income earned (including benefits-in-kind) from gig work is taxable even if...

- it was carried out on a part-time/casual basis, or intermittently; or
- used to supplement your other sources of income.

Declare the income earned using a 2-line statement if your revenue is \$200,000 or less, or 4-line statement if your revenue is more than \$200,000, under "Trade, Business, Profession or Vocation" of your individual income tax form.



## Claiming Business Expenses

You may claim business expenses incurred to earn your gig income. However, personal and capital expenses are not deductible.

**Commission agents**  
with annual gross commission income of up to \$50,000

can claim 25% of their gross commission as deductible business expenses



**Private hire car/  
taxi drivers**



can claim 60% of their gross driving income as deductible business expenses

## Tax Filing Obligation



You must report your gig income if...

- You receive a Form B/B1 or notification from IRAS to file tax; or
- Your annual net trade income exceeds \$6,000; or
- Your total annual income exceeds \$22,000.

**File your tax return at myTax Portal**  
([mytax.iras.gov.sg](https://mytax.iras.gov.sg))

Filing your taxes for the first time? Email IRAS to activate your myTax Portal account.

## Proper Recordkeeping



Keep proper records so that your income earned and business expenses claimed can be readily determined. IRAS may request for these records with supporting documents for verification.

If your annual revenue is \$200,000 or less and your business qualifies for Simplified Record Keeping, you will only need to keep business records (e.g. registers, listings) and not source documents (e.g. receipts, invoices).



More information available at  
[go.gov.sg/iras-gigworkers](https://go.gov.sg/iras-gigworkers)



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This information guide aims to provide a better general understanding of taxpayer's tax obligations and is not intended to comprehensively address all possible tax issues that may arise.

This information is correct as at 26 Apr 2022. While every effort has been made to ensure that this information is consistent with existing law and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.