

TAX SAVINGS FOR MARRIED COUPLES AND FAMILIES

ALL YOU NEED TO KNOW ABOUT TAX SAVINGS IN ONE PLACE!



INLAND REVENUE AUTHORITY OF SINGAPORE

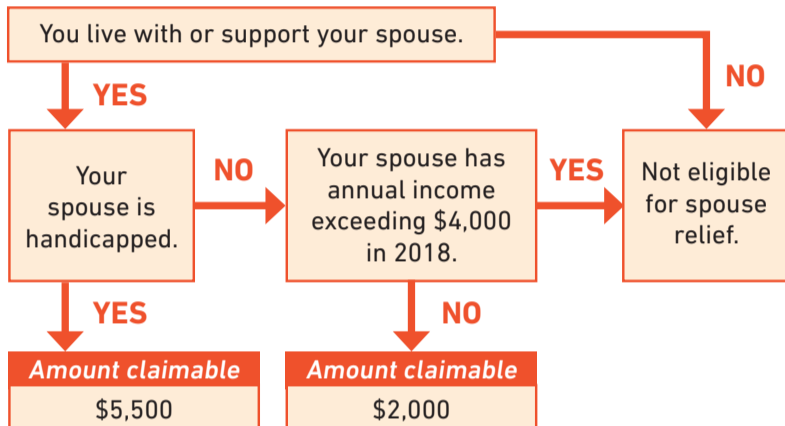


The total amount of personal income tax reliefs is subject to an overall cap of \$80,000 per YA. For more information on personal income tax, visit at www.iras.gov.sg.

AVAILABLE TO MALE AND FEMALE TAXPAYERS



SPOUSE/HANDICAPPED SPOUSE RELIEF



NSMAN RELIEF

Given to all eligible operationally-ready National Servicemen (NSmen), and wives and parents of NSmen.

NSman Relief

Amount claimable		
Did you perform NS activities in the preceding year?	NSmen (General population)	NS key command and staff appointment holders
Yes	\$3,000	\$5,000
No	\$1,500	\$1,500

NSman Wife Relief

Amount claimable
\$750

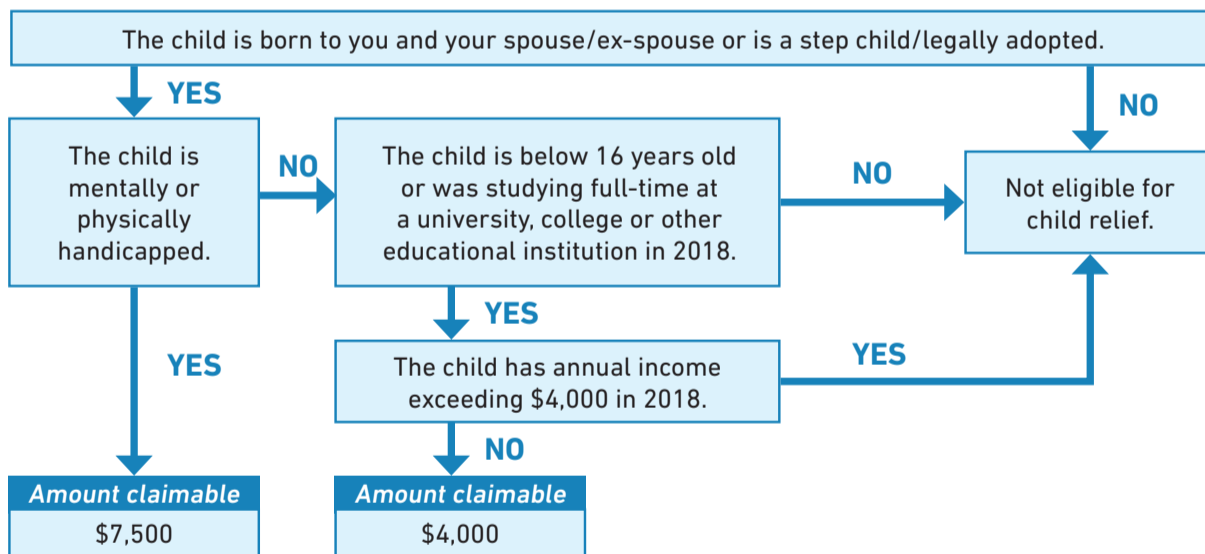
NSman Parent Relief

Amount claimable
\$750 per parent

Automatically granted to eligible individuals.



QUALIFYING CHILD RELIEF/HANDICAPPED CHILD RELIEF



PARENTHOOD TAX REBATE

Given to eligible parents as credit to offset the income tax payable.

Amount claimable	
Child Order	Rebate Amount
1 st	\$5,000
2 nd	\$10,000
3 rd and subsequent child	\$20,000

TIP! PTR can be shared with your spouse based on an agreed apportionment. Any unutilised balance will automatically be carried forward to offset your and your spouse's future income tax payable.

AVAILABLE TO FEMALE TAXPAYERS



WORKING MOTHER'S CHILD RELIEF

Given to working mothers who have taxable earned income and maintained a child in 2018.

Amount claimable	
Child Order	WMCR Amount
1 st	15% of mother's earned income
2 nd	20% of mother's earned income
3 rd and beyond	25% of mother's earned income

TIP! WMCR can be claimed on the same child on whom the QCR/HCR claim has been made, subject to a total cap of \$50,000 per child.

GRANDPARENT CAREGIVER RELIEF

Given to working mothers with taxable earned income and who engage the help of their parents/grandparents (including in-laws) to take care of their children. For you to claim this relief, the caregiver must have been:

- 1) living in Singapore;
- 2) looking after any of your children aged 12 and below; and
- 3) not working in 2018.

Amount claimable
\$3,000

FOREIGN MAID LEVY RELIEF

For married women (and divorcees/widows with children eligible for child relief) who had taxable earned income and employed a foreign domestic worker in 2018.

Amount claimable
Twice the total foreign domestic worker levy paid in the previous year on one foreign domestic worker.

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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 13 Feb 2019. 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.