

personal relief for resident individual

| | YA 2013 to YA 2014(\$) | YA 2015 onwards(\$) |
|---|------------------------|---------------------|
| Personal Relief | NIL | NIL |
| Earned Income Relief | | |
| Below 55 | 1,000 | 1,000 |
| 55 to 59 years old | 6,000 | 6,000 |
| 60 and above | 8,000 | 8,000 |
| Dependant Relief | | |
| Spouse | 2,000 | 2,000 |
| Each parent | 4,500 / 7,000 | 5,500 / 9,000 |
| Handicapped spouse | 3,500 | 5,500 |
| Each handicapped parent | 8,000 / 11,000 | 10,000 / 14,000 |
| Each handicapped sibling | 3,500 | 5,500 |
| Child Relief | | |
| Basic | 4,000 | 4,000 |
| Handicapped | 5,500 | 7,500 |
| Working Mother's Child Relief [see Note (a)] | | |
| • 1st Child | 15.0% | 15.0% |
| • 2nd Child | 20.0% | 20.0% |
| • 3rd Child and beyond | 25.0% | 25.0% |

| | YA 2013 to YA 2014(\$) | YA 2015 onwards(\$) |
|---|------------------------|---------------------|
| Grandparent Caregiver Relief | | |
| Working mother can claim for 1 parent or parent-in-law | 3,000 | 3,000 |
| Parenthood Tax Rebate | | |
| - 1st child | 5,000 | 5,000 |
| - 2nd child | 10,000 | 10,000 |
| - 3rd child | 20,000 | 20,000 |
| - 4th child | 20,000 | 20,000 |
| - 5th child and beyond | 20,000 | 20,000 |
| Relief for NSmen, Their Parents and Their Wives [see Note (b)] | | |
| Active NSmen | 3,000 / 5,000 | 3,000 / 5,000 |
| Inactive NSmen | 1,500 / 3,500 | 1,500 / 3,500 |
| Parents/Wives of NSmen | 750 | 750 |
| Course Fees Relief | | |
| Amount Incurred | 5,500 (max) | 5,500 (max) |

Notes:

- (a) From the Year of Assessment 2018, the total of amount of personal income tax reliefs which can be allowed is subjected to an overall relief cap of \$80,000 per YA.
- (b) Total amount of relief available for each Singaporean child from YA 2009 onwards - \$50,000 per child. The Working Mother's Child Relief is subject to an overall cap of 100% of the working mother's earned income for all her qualifying children.
- (c) NSmen relief will be automatically allowed based on information provided by MINDEF, Singapore Police Force and SCDF.
- (d) Non-resident individuals do not qualify for any personal relief.

Owner-occupied residence exemptions at S\$150,000 NAV

(The net annual value of properties occupied by or on behalf of owner constitutes taxable income but owner is granted exemption of up to S\$150,000 on one owner-occupied residential property.)

The income tax on NAV has been removed with effect from YA 2010.