

Singapore Personal Tax



PERSONAL TAX



Income Tax Rate for Non-Resident Individuals

YEAR OF ASSESSMENT: CURRENT		YEAR OF ASSESSMENT: 2012 (NEW)	
Income Range	Rate (%)	Income Range	Rate (%)
0 – 20,000	0.0	0 – 20,000	0.0
20,001 – 30,000	3.5	20,001 – 30,000	2.0
30,001 – 40,000	5.5	30,001 – 40,000	3.5
40,001 – 80,000	8.5	40,001 – 80,000	7.0
80,001 – 160,000	14.0	80,001 – 120,000	11.5
		120,001 – 160,000	15.0
160,001 – 320,000	17.0	160,001 – 200,000	17.0
		200,001 – 320,000	18.0
Above 320,000	20.0	Above 320,000	20.0

Note:

A one-off personal income tax rebate of 20%, capped at \$2,000, will be granted for the Year of Assessment 2011.

Income Tax Rate for Non-Resident Individuals

Type of Income	Rate (%)
Director's remuneration & fees	20
Entertainer's professional income	15
Other professional income	15
Employee's remuneration (Where the tax calculated on resident's rates is higher, the resident rates are used)	15
Short-term employee's remuneration (Not more than 60 days)	Nil
Other income (Where not specifically exempt)	20

PERSONAL INCOME TAX RELIEFS

		YEAR OF ASSESSMENT 2010(\$)	YEAR OF ASSESSMENT 2011(\$)	YEAR OF ASSESSMENT 2012(\$) NEW
Earned income reliefs	- Under age 55	1,000	1,000	1,000
	- 55 to age 59	3,000	3,000	3,000
	- Age 60 and above	4,000	4,000	4,000
Spouse relief	To qualify, working spouse must not earn more than \$2,000 in 2010, \$4,000 in 2011/2012	2,000	2,000	2,000
Child relief		4,000	4,000	4,000
Dependent parents relief	- Living with the taxpayer in the same household (each parent)	7,000	7,000	7,000
	- Not living with the taxpayer in the same household (each parent)	4,500	4,500	4,500
Course fee relief		3,500	5,500	5,500
CPF cash top-up relief	- By self or employer to self's account	Up to 7,000	Up to 7,000	Up to 7,000
	- By self to spouse, sibling, parents' and grandparents' account	Up to 7,000	Up to 7,000	Up to 7,000
Foreign maid levy (applicable only to working mothers)	- Without foreign domestic worker concession	Up to 6,360	Up to 6,360	Up to 6,360
	- With foreign domestic worker concession	Up to 4,080	Up to 4,080	Up to 4,080
Grandparent caregiver relief		3,000	3,000	3,000
NSman (self/wife/parent) relief	- Inactive NSman in previous year (non-key appointment holder)	1,500	1,500	1,500
	- Active NSman in previous year (non-key appointment holder)	3,000	3,000	3,000
	- Inactive in NSman in previous year (key appointment holder)	3,500	3,500	3,500
	- Active in NSman in previous year (key appointment holder)	5,000	5,000	5,000
CPF relief	- Age 50 & below	Up to 15,300	Up to 15,300	Up to 16,200
	- Age 51 to 55	Up to 13,770	Up to 13,770	Up to 14,580
	- Age 56 to 60	Up to 9,563	Up to 9,563	Up to 10,125
	- Age 61 to 65	Up to 5,738	Up to 5,738	Up to 6,075
	- Above 65	Up to 3,835	Up to 3,835	Up to 4,050
Supplementary Retirement Scheme (SRS) relief	- Singaporean / Singapore Permanent Resident	Up to 11,475	Up to 11,475	Up to 12,750
	- Foreigner	Up to 26,775	Up to 26,775	Up to 29,750

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