

## ANNEX A

### EFFECTIVE SINGAPORE PERSONAL TAX RATES FOR SOLE BREADWINNERS WITH TWO DEPENDANTS

INCOME IN USD	EXCHANGE RATE*	INCOME IN SGD	RELIEFS				CHARGE-ABLE INCOME	TAX BEFORE REBATE	REBATE	NET TAX PAYABLE (AFTER REBATE)	EFFECTIVE TAX RATE
			EARNED INCOME	SPOUSE	CHILD	TOTAL					
75,000	1.2454	93,405	1,000	2,000	8,000	11,000	82,405	3,626.58	1,087.97	2,538.61	2.72%
100,000	1.2454	124,540	1,000	2,000	8,000	11,000	113,540	7,207.10	1,500.00	5,707.10	4.58%
200,000	1.2454	249,080	1,000	2,000	8,000	11,000	238,080	27,604.40	1,500.00	26,104.40	10.48%

*\*Based on the given exchange rate of 1.2454 per IRAS' website.*

*All income, rebates and reliefs are based on the Singapore dollar unless specified.*



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