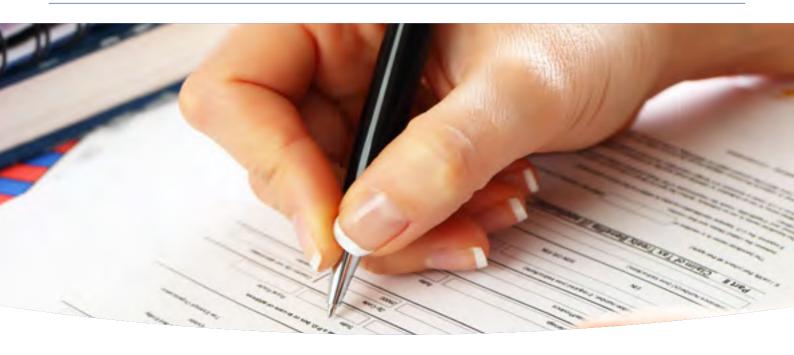


# Singapore Personal Tax



## **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 - 55 to age 59 - Age 60 and above	1,000 3,000 4,000	1,000 3,000 4,000	1,000 3,000 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	<ul><li>Living with the taxpayer in the same household (each parent)</li><li>Not living with the taxpayer in the same household (each parent)</li></ul>	7,000 4,500	7,000 4,500	7,000 4,500
Course fee relief		3,500	5,500	5,500
CPF cash top-up relief	- By self or employer to self's account - By self to spouse, sibling, parents'	Up to 7,000	Up to 7,000	Up to 7,000
	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 - With foreign domestic worker concession	Up to 6,360 Up to 4,080	Up to 6,360 Up to 4,080	Up to 6,360 Up to 4,080
Grandparent caregiver relief		3,000	3,000	3,000
NSman (self/wife/parent) relief	<ul><li>Inactive NSman in previous year (non-key appointment holder)</li><li>Active NSman in previous year</li></ul>	1,500 3,000	1,500 3,000	1,500 3,000
	<ul> <li>(non-key appointment holder)</li> <li>Inactive in NSman in previous year</li> <li>(key appointment holder)</li> <li>Active in NSman in previous year</li> <li>(key appointment holder)</li> </ul>	3,500 5,000	3,500 5,000	3,500 5,000
CPF relief	- Age 50 & below - Age 51 to 55 - Age 56 to 60 - Age 61 to 65 - Above 65	Up to 15,300 Up to 13,770 Up to 9,563 Up to 5,738 Up to 3,835	Up to 15,300 Up to 13,770 Up to 9,563 Up to 5,738 Up to 3,835	Up to 16,200 Up to 14,580 Up to 10,125 Up to 6,075 Up to 4,050
Supplementary Retirement Scheme (SRS) relief	- Singaporean / Singapore Permanent Resident - Foreigner	Up to 11,475 Up to 26,775	Up to 11,475 Up to 26,775	Up to 12,750 Up to 29,750

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