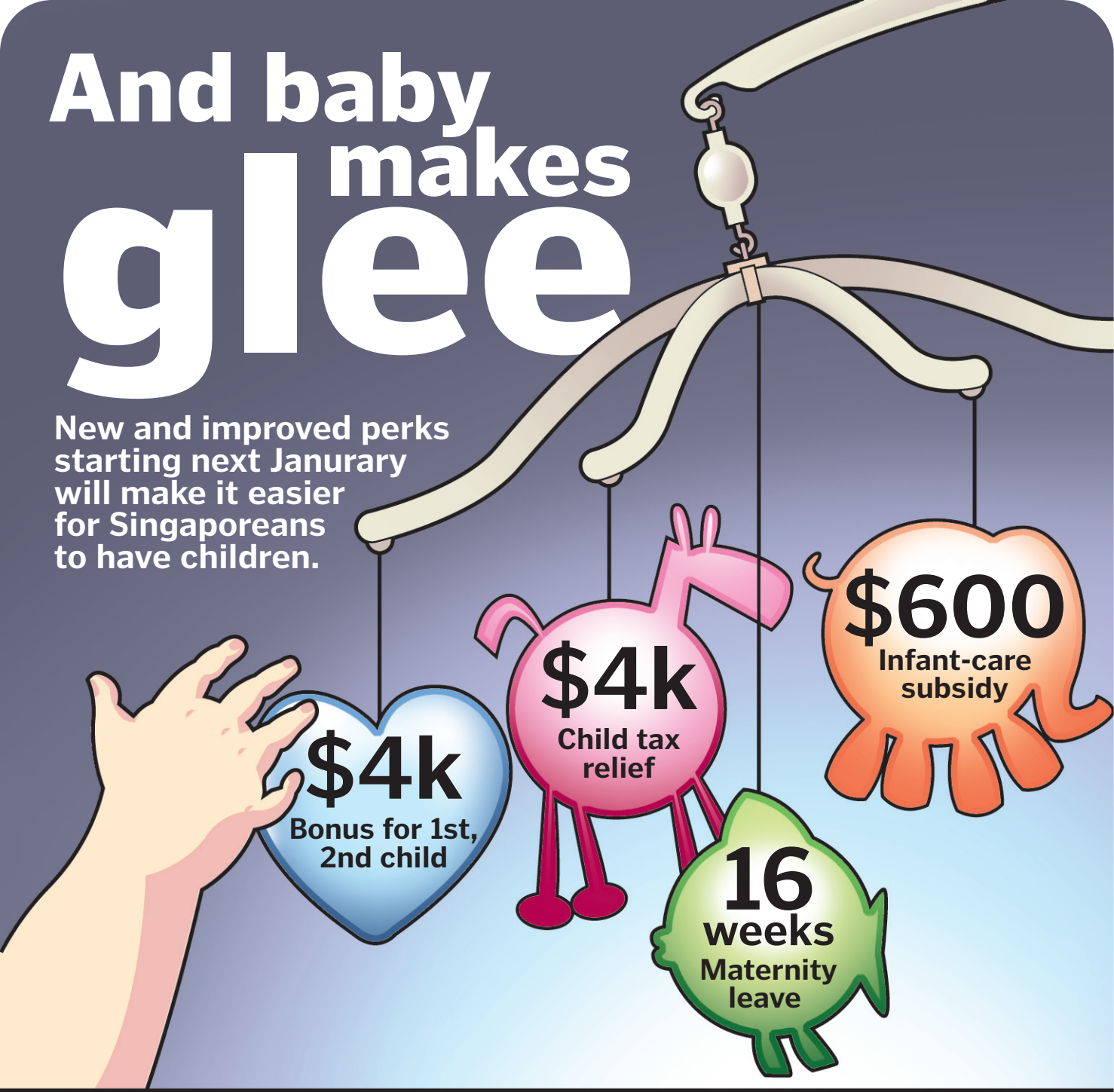


And baby makes glee

New and improved perks starting next January will make it easier for Singaporeans to have children.



EASING FINANCIAL BURDEN OF PARENTS

■ BABY BONUS

Cash	Old	New
1st and 2nd child	\$3,000	\$4,000
3rd and 4th child	\$6,000	No change
Children Development Account (Government will match \$-for-\$)		
1st child	None before	Up to \$6,000
2nd child	Up to \$6,000	No change
3rd and 4th	Up to \$12,000	No change
5th child onwards	None before	Up to \$18,000

■ LEGAL PROTECTION

- A woman has to work only a minimum of 90 days (now 180) to qualify for maternity leave
- Employers will still have to pay maternity leave benefits if woman is dismissed without sufficient cause in last 6 months of pregnancy, or retrenched within last 3 months

■ TAX BENEFITS

Type of relief	Old	New
Child tax relief	\$2,000	\$4,000
Handicapped child tax relief	\$3,500	\$5,500
Working mother's child relief:		
1st child	5%	15%
2nd child	15%	20%
3rd child	20%	25%
4th child	25%	25%
Rest	-	25%
Maximum relief per child	\$25,000	\$50,000

- Parenthood tax rebate: \$5,000 for first child; \$10,000 for second child; \$20,000 for each subsequent child, for babies born from Jan 1, 2008
- Claims start from 2009 tax year

■ SUBSIDY FOR WORKING MUMS

Maximum monthly subsidy

Cash	Old	New
At infant-care centre	\$400	\$600
At childcare centre	\$150	\$300