

Summary Table

5. A summary table showing the various measures in the enhanced M&P Package and the revised qualifying date, where applicable, is attached for easy reference:

Measure	What it means	Qualifying date
Parenthood Tax Rebate (PTR)	Working parents can claim the PTR of \$5,000 for the 1st child, \$10,000 for the 2nd child, and \$20,000 per child for all subsequent children	1 Jan 2008
Qualifying Child Relief (QCR) and Handicapped Child Relief (HCR)	Working parents can claim \$4,000 per child under the QCR or \$5,500 per child under the HCR	Year of Assessment 2009
Working Mother's Child relief (WMCR)	Working mothers can claim the WMCR at 15% of their earned income for the 1st child, 20% for the 2nd and 25% per child for all subsequent children	Year of Assessment 2009
Enhanced Baby Bonus	Parents can get a cash gift of \$4,000 for the 1st and 2nd child, and \$6,000 for the 3rd and 4th child Savings to the child's Children Development Account will be matched dollar for dollar up to \$6,000 for the 1st and 2nd child, up to \$12,000 for the 3rd and 4th child, and up to \$18,000 per child from the 5th child onwards	17 Aug 2008 ¹
Subsidies for centre-based infant care and childcare	Working mothers will enjoy a monthly subsidy of up to \$600 and up to \$300 for infant care and childcare respectively	17 Aug 2008 ¹
Extended maternity leave	Working mothers can enjoy longer maternity leave of 16 weeks	17 Aug 2008 ²
Paid childcare leave	Working parents will get six days of paid childcare leave per year per parent if one has a child aged below seven years old	17 Aug 2008 ²
Unpaid infant care leave	Working parents will get six days of unpaid infant care leave per year per parent if one has a child aged below two years old	17 Aug 2008 ²
Enhanced protection for pregnant employees	Employees will still receive maternity leave benefits if they are dismissed without sufficient cause within the last six months of pregnancy or retrenched within the last three months of pregnancy	17 Aug 2008 ²
Government Co-Funding Assisted Reproduction Technology (ART) Treatment	Government will co-fund 50% of ART treatment received at the public hospitals, up to \$3,000 per treatment cycle, for a maximum of three cycles per Singaporean couple	17 Aug 2008