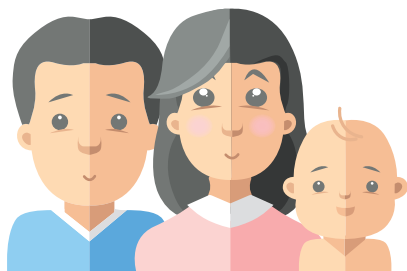


Tax savings

FOR DADDY & MUMMY



QUALIFYING CHILD RELIEF (QCR)

You can claim and share the QCR with your spouse based on an agreed apportionment.

Maximum QCR per child **\$4,000**

PARENTHOOD TAX REBATE (PTR)



\$5,000
First child



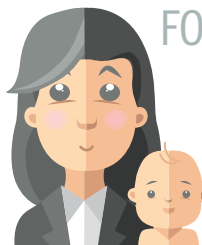
\$10,000
Second child



\$20,000
Per third and subsequent child

- This rebate is a credit to offset your tax payable.
- Make a one-time claim for PTR in the year following your child's year of birth. Any unutilised balance will automatically be carried forward to offset your future income tax payable.
- You can share the PTR with your spouse based on an agreed percentage share.

FOR MUMMY



WORKING MOTHER'S CHILD RELIEF (WMCR)*

You can claim if you have earned income.

WMCR amount (% of mother's earned income):



15%
First child



20%
Second child



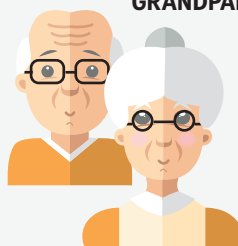
25%
Per third and subsequent child

Total cap for QCR plus WMCR is **\$50,000** per child



FOREIGN MAID LEVY RELIEF*

You can claim twice the amount of foreign maid levy paid for one foreign maid last year against your earned income.



GRANDPARENT CAREGIVER RELIEF (GCR)*

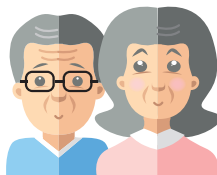
For working mothers, you can claim if:

- your parent, parent-in-law, grandparent or grandparent-in-law (who does not carry on any trade, business, profession, vocation or employment) lives in Singapore and cares for your child; and
- No one else is claiming for GCR on the same caregiver.

\$3,000
on only one caregiver

NOTE: *Male taxpayers are not eligible for these reliefs.

Parent Relief/Handicapped Parent Relief



	Parent Relief	Handicapped Parent Relief
Dependant staying with you	\$9,000	\$14,000
Dependant not staying with you	\$5,500	\$10,000

Note: • You may claim the tax relief for only up to two dependants.
• The tax relief may be shared if more than one individual is looking after the same dependant.