

2.25 million taxpayers in Singapore



Paper return by
APRIL 15



E-filing by
APRIL 18

TO SET UP YOUR 2FA

You need SingPass two-factor authentication (2FA) to file taxes and access over 100 services



Log in to your SingPass account and follow the instructions on the screen



A PIN mailer will be mailed to you



Activate your 2FA using the mailer

It will take up to 10 working days to set up 2FA. Do plan in advance before transacting online.

For employees with employers on Auto-Inclusion Scheme (AIS)

Do I need to file my return this year?

YES

NO

Your income for last year exceeded **\$22,000**

You received a letter /tax form/SMS from Iras notifying you to file this year

You received a letter or SMS informing you that you have been selected for the No-Filing Service (NFS)

You will receive your Notice of Assessment (NOA) from end of April

Do check that your NOA is accurate. If your NOA does not include all your income or shows incorrect relief claims, please inform Iras via "Object to Assessment" e-Service @ myTax.iras.gov.sg

File @ myTax.iras.gov.sg from March 1 to April 18

Verify the employment income and deductions that have been auto-included in your return. Include any other income and relief claims, where applicable

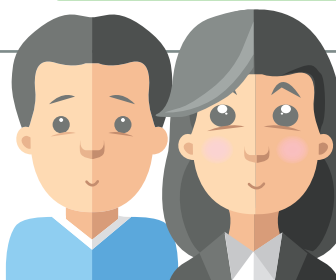
Income tax rates from Year of Assessment 2017

Chargeable Income	Income tax rate (%)	Gross tax payable (\$)
First \$20,000	0	0
Next \$10,000	2	200
First \$30,000	-	200
Next \$10,000	3.5	350
First \$40,000	-	550
Next \$40,000	7	2,800
First \$80,000	-	3,350
Next \$40,000	11.5	4,600
First \$120,000	-	7,950
Next \$40,000	15	6,000
First \$160,000	-	13,950
Next \$40,000	18	7,200
First \$200,000	-	21,150
Next \$40,000	19	7,600
First \$240,000	-	28,750
Next \$40,000	19.5	7,800
First \$280,000	-	36,550
Next \$40,000	20	8,000
First \$320,000	-	44,550
In excess of \$320,000	22	

How does Personal Tax Rebate work

Mr and Mrs Chua have three children who are aged 8, 10 and 12 in 2016.

Mr Chua claims the full amount of Qualifying Child Relief (QCR) of \$12,000 (\$4,000 x 3) on their children.



MRS CHUA
Singapore tax resident
EARNED INCOME IN 2016
\$125,000

MRS CHUA'S PERSONAL RELIEFS

Earned Income Relief



\$1,000

CPF Relief



\$20,400

NSman Wife Relief



\$750

Working Mother's Child Relief (WMCR)



1st child
15%
x \$125,000

\$18,750



2nd child
20%
x \$125,000

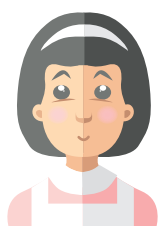
\$25,000



3rd child
25%
x \$125,000

\$31,250

Foreign Maid Levy Relief



\$1,440

TOTAL PERSONAL RELIEFS ➤ **\$98,590**

CHARGEABLE INCOME ➤ $\$125,000 - \$98,590 =$ **\$26,410**

TAX ON FIRST \$20,000 ➤ **\$0** TAX ON NEXT \$6,410 @ 2% ➤ **\$128.20**

20% PERSONAL TAX REBATE (CAPPED AT \$500) ➤ **\$25.64**

TAX PAYABLE BY MRS CHUA ➤ **\$102.56**