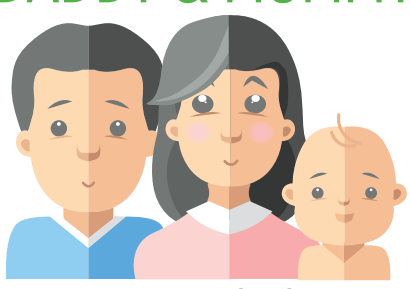


Tax reliefs

FOR DADDY & MUMMY



Qualifying Child Relief (QCR)
You can claim and share the QCR with your spouse based on an agreed apportionment.

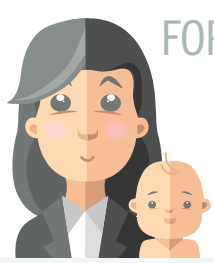
Maximum QCR per child \$4,000

Parenthood Tax Rebate (PTR)

\$5,000	\$10,000
1st child	2nd child
\$20,000	
	3rd 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.

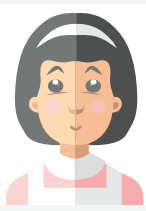
FOR MUMMY



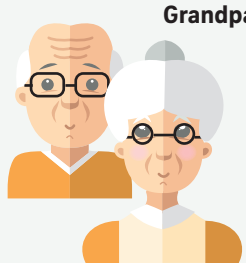
Working Mother's Child Relief (WMCR)*
You can claim if you have earned income.
WMCR amount (% of mother's earned income):

15%	20%	25%
1st child	2nd child	3rd and subsequent child

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



Foreign Maid Levy Relief (FMLR)*
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. The above reliefs are subject to other conditions.

SHARING OF PARENT RELIEF

What Can We Claim?

