

Impact of new cap

Female taxpayer with two children

	With \$80,000 relief cap
Income	\$151,860
Less: Personal reliefs	
• Earned income relief	(\$1,000)
• WMCR	(\$53,151)
• CPF relief	(\$18,739)
• Foreign Maid Levy relief	(\$6,360)
• NSman Wife relief	(\$750)
Total	(\$80,000)
Chargeable income	\$71,860
Net tax payable	\$2,780

NOTE:

- Working mothers, earning more than \$152,000 a year with two children and with total reliefs capped at \$80,000, will pay more income tax.
- Table assumes taxpayer's income includes two months' bonus.

Source: ERNST & YOUNG SOLUTIONS LLP
STRAITS TIMES GRAPHICS