

Tax brackets

Personal income tax rate for 2016 (assessed in 2017)

CHARGEABLE INCOME (S\$)	TAX RATE (%)	TAX PAYABLE
first 20,000	0	–
next 10,000	2	200
next 10,000	3.5	350
next 40,000	7	2,800
next 40,000	11.5	4,600
next 40,000	15	6,000
next 40,000	18	7,200
next 40,000	19	7,600
next 40,000	19.5	7,800
next 40,000	20	8,000
First 320,000	–	44,550
Beyond 320,000	22	–