Individual Income Tax rates

Income tax rates depend on an individual's tax residency status. Find out the income tax rate that is applicable to you.

Income tax rates depend on an individual's tax residency status. You will be treated as a tax resident for a particular Year of Assessment (YA) if you are a:

1. Singapore Citizen or Singapore Permanent Resident who resides in Singapore except for temporary absences; or

2. Foreigner who has stayed/worked in Singapore:

a. For at least 183 days in the previous calendar year; or

b. Continuously for 3 consecutive years, even if the period of stay in Singapore may be less than 183 days in the first year and/or third year; or

3. Foreigner who has worked in Singapore for a continuous period straddling 2 calendar years and the total period of stay is at least 183 days*. This applies to employees who entered Singapore but excludes directors of a company, public entertainers, or professionals.

*including your physical presence immediately before and after your employment

If you do not meet the conditions stated above, you will be treated as a non-resident of Singapore for tax purposes.

Singapore's personal income tax rates for tax resident individuals are progressive, meaning individuals with higher income are taxed at a higher rate. The current highest personal income tax rate is at 24%.

Resident tax rates

From YA 2024 onwards

Chargeable Income	Income Tax Rate (%)	Gross Tax Payable ($)
First $20,000 Next $10,000	0 2	0 200
First $30,000 Next $10,000	- 3.50	200 350
First $40,000 Next $40,000	- 7	550 2,800
First $80,000 Next $40,000	- 11.5	3,3[illegible] 4,600

First $120,000 Next $40,000	- 15	7,950 6,000
First $160,000 Next $40,000	- 18	13,950 7,200
First $200,000 Next $40,000	- 19	21,150 7,600
First $240,000 Next $40,000	- 19.5	28,750 7,800
First $280,000 Next $40,000	- 20	36,550 8,000
First $320,000 Next $180,000	- 22	44,550 39,600
First $500,000 Next $500,000	- 23	84,150 115,000
First $1,000,000 In excess of $1,000,000	- 24	199,150

Personal Income Tax Rebate

From YA 2017 to YA 2023

Chargeable Income	Income Tax Rate (%)	Gross Tax Payable ($)
First $20,000 Next $10,000	0 2	0 200
First $30,000 Next $10,000	- 3.50	200 350
First $40,000 Next $40,000	- 7	550 2,800
First $80,000 Next $40,000	- 11.5	3,350 4,600
First $120,000 Next $40,000	- 15	7,950 6,000
First $160,000 Next $40,000	- 18	13,950 7,200
First $200,000 Next $40,000	- 19	21,150 7,600
First $240,000 Next $40,000	- 19.5	28,7 7,800

First $280,000 Next $40,000	- 20	36,550 8,000
First $320,000 In excess of $320,000	- 22	44,550

Please refer to How to Calculate Your Tax for more details.

You may also use the YA 2026 Income Tax Calculator for Tax Resident Individuals (XLSM, 69KB) to estimate your tax payable.

Non-resident tax rates

Taxes on employment income

Employment income of a non-resident individual is taxed at the flat rate of 15% or the progressive resident tax rates (see table above), whichever is the higher tax amount.

Taxes on director's fee, consultation fees and all other income

The tax rate for non-resident individuals is currently at 24%. It applies to all income including rental income from properties, pension and director's fees, except employment income and certain income taxable at reduced withholding rates (refer to Withholding taxes on income of non-resident individuals below).

Before YA 2024, the tax rate was 22% for non-resident individuals (except on employment income and certain income taxable at reduced withholding rates).

Withholding taxes on income of non-resident individuals^

Certain income of non-resident individuals is subject to withholding tax when they are due and receivable. The withholding tax rate applicable is dependent on the type of income derived and the YA involved.

Type of income	**Withholding tax rate**	**Withholding tax rate**
	From YA 2017 to YA 2023	**From YA 2024 onwards**
1. Remuneration including director's fees received by non-resident directors	22% See Tax Obligations for Non-Resident Directors	24%
2. Income received by non-resident professionals (e.g. consultants, trainers and coaches) for services performed in Singapore	15% of gross income or 22% of net income See Taxable Income of Non-Resident Professionals	15% of gross income or 24% of net income
3. Income received by non-resident public entertainers for services performed in Singapore	10% concessionary rate up to 31 Mar 2022; 15% concessionary rate from 1 Apr 2022 See Tax for Non-Resident Public Entertainers	15% concessionary rate

4. SRS withdrawals received by non-Singapore SRS account holders*	22% See [Withholding Tax on SRS]	24%
5. Interest, commission, fee or other payment in connection with any loan or indebtedness**	15% reduced final withholding tax rate (subject to conditions) or 22% if reduced withholding tax rate is not applicable	15% reduced final withholding tax rate (subject to conditions) or 24% if reduced withholding tax rate is not applicable
6. Royalty or other lump sum payments for the use of movable properties**	10% reduced final withholding tax rate (subject to conditions) or 22% if reduced withholding tax rate is not applicable	10% reduced final withholding tax rate (subject to conditions) or 24% if reduced withholding tax rate is not applicable

^The same withholding tax rates also apply to the income derived by a Hindu Joint Family that is registered outside Singapore.

*With effect from 1 Jul 2014, the concessionary withholding tax rate of 15% will apply if the following conditions are met:

i. Cumulative amount withdrawn by the SRS account holder in the calendar year does not exceed $200,000; and

ii. The SRS account holder does not have any other income besides the SRS withdrawal(s) during the calendar year when the withdrawal(s) are made.

To enjoy this concession, the SRS account holder must declare that he fulfils the two conditions above using the Form IR37B(1). The Form IR37B91) is obtainable from the SRS operator.

**The reduced withholding tax rate applies if the income is not derived from any trade, business, profession or vocation carried on or exercised by the non-resident individual in Singapore. If the income is derived from any trade, business, profession or vocation carried on or exercised by the non-resident individual in Singapore, then the withholding tax rate is 22% for YA 2017 to YA 2023 or 24% from YA 2024.

You may use the Tax Calculator for Non-Resident Individuals (XLSX, 44KB) to estimate your tax payable.

Related Content

DOCUMENTS

YA 2026 Income Tax Calculator for Tax Resident Individuals (XLSM, 69KB)

DOCUMENTS

Income Tax Calculator for Non-Resident Individuals (XLSX, 44KB)

PAGES

What is taxable, what is not

PAGES

Tax reliefs, rebates and deductions

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