

Individual income tax

Taxable individuals by income group*

ASSESSED INCOME GROUP (S\$)	NUMBER OF TAXPAYERS		NET TAX ASSESSED**	
	TAX RESIDENT	NON-TAX RESIDENT***	TAX RESIDENT	NON-TAX RESIDENT***
	(S\$'000)			
20,000 & below	–	19,907	–	24,232
20,001 - 25,000	66,410	1,705	2,038	6,871
25,001 - 30,000	121,292	1,334	7,560	6,579
30,001 - 40,000	270,703	1,837	32,370	11,491
40,001 - 50,000	207,250	1,180	53,107	9,518
50,001 - 60,000	148,420	844	72,406	8,147
60,001 - 70,000	107,135	576	86,167	6,383
70,001 - 80,000	79,742	411	93,479	5,294
80,001 - 100,000	108,754	555	194,188	8,513
100,001 - 150,000	140,914	618	575,973	12,791
150,001 - 200,000	61,029	246	617,270	7,031
200,001 - 300,000	53,623	186	1,141,022	7,541
300,001 - 400,000	22,535	58	892,601	3,294
400,001 - 500,000	10,639	25	631,110	1,821
500,001 - 1,000,000	13,714	33	1,424,507	3,680
1,000,001 & above	4,231	32	1,480,357	36,347
Total	1,416,391	29,547	7,304,156	159,533

* As at March 31, 2014 for the Year of Assessment 2013

** Net Tax Assessed is the net tax payable or repayable by an individual after taking into account allowable tax credits, tax remission, tax rebates and tax deducted at source.

*** Non-Tax Resident refers to an individual who has worked in Singapore for less than 183 days in the previous year (i.e. 2012 for Year of Assessment 2013).