





Childcare Subsidy

Tax treatment of subsidies given to employees for child care and student care.

Tax Treatment of Benefits Relating to Childcare (Summary Table)

Nature		Taxable/ Not taxable
1	Subsidy for employee's child who is in a childcare centre	<p>Not taxable if the childcare centre is licensed under the Child Care Centres Act.</p> <p>A list of the licensed childcare centres can be found in the MSF website </p>
2	Subsidy for employee's child who is in student care	<p>Taxable.</p> <p>The definition of childcare centre in the Child Care Centres Act does not include student care.</p>

Inland Revenue Authority of Singapore

- Careers
- News & Events
- Useful links
- 

SUBSCRIBE TO OUR eALERTS

- Contact Us
- Feedback



Report Vulnerability 

Privacy Policy

Terms of Use & Browser Compatibility

Sitemap

