



Meal Payments and Food Provided

Tax treatment of fixed monthly meal allowances, meal allowances for working overtime, reimbursements for food and drinks for meetings, etc.

Tax Treatment of Meal Payments and Food Provided (Summary Table)

Nature		Taxable/ Not taxable
1	Fixed monthly meal allowance	Taxable
2	Working overtime - allowance paid or reimbursement made	Not taxable if conditions are met. See Meal Allowance / Reimbursement for Working Overtime (below).
3	Food and drinks (free or subsidised), e.g. food and drinks provided in pantry and during meetings, festive occasions like "lo-hei" during Chinese New Year, Christmas parties and company celebrations.	Not taxable if most staff in the company enjoy the benefit. Administrative concession is granted in view that the benefit promotes goodwill and that it is difficult to assign a value to specific employees.
4	Meal allowance/reimbursement provided on overseas trips	This forms part of the per diem allowance/reimbursement. For details, please refer to Per Diem

Meal Allowance/Reimbursement for Working Overtime

Overtime meal allowance and reimbursement paid to employees in 2005 and subsequent years are **not taxable** provided:

1. It is for working beyond official working hours (whether during weekdays, off days, weekends and public holidays) on an ad hoc basis; and
2. The payment policy is generally available to all staff. The payments are also not taxable if the policy applies only to staff at the lower level.

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