



Subscriptions

Tax treatment of subscriptions paid by the employer for employees including gym subscriptions, mobile/internet subscriptions and subscription fees for professional networks.

Tax Treatment of Subscriptions Paid by Employer (Summary Table)

| Nature | | Taxable/ Not taxable |
|--------|---|---|
| 1 | Club | <p>If the facilities are used for both business and personal purposes, the portion relating to personal use is taxable.</p> <p>Entrance fee paid by the employer is taxable where a club membership is granted to an employee as personal membership.</p> |
| 2 | Personal membership to gym / fitness centre / sports club / union | Taxable |
| 3 | Handphone / Internet - full or partial reimbursement | <p>Not taxable if the handphone or Internet is used wholly for work.</p> <p>For private usage, the employer can either:</p> <ul style="list-style-type: none">a. Report the amount attributable to private usage in the Form IR8A; orb. Report the full subscription amount. <p>Employee can claim expenses incurred for work purposes when filing his tax return.</p> |
| 4 | Handphone allowance (fixed monthly payment made) | <p>Taxable</p> <p>Employee can claim expenses incurred for work purposes when filing his tax return.</p> |
| 5 | Cable for TV | Taxable |

| Nature | | Taxable/ Not taxable |
|--------|---|--|
| 6 | a) Subscription fee paid to professional body whereby the membership is just to facilitate the employee's access to professional updates, knowledge and networking. E.g. membership subscription fee paid to Singapore Institute of Accredited Tax Professionals (SIATP) and The Institute of Singapore Chartered Accountants (ISCA), Singapore Medical Association (SMA), the Institute of Engineers Singapore (IES) and etc. | a) Taxable Employee can claim the membership subscription as a deductible expense against his income when filing his income tax return. |
| | b) Subscription, registration or application fee for the practising certificate or licence that is necessary for the employee to render employment services to the employer. E.g. registration fee paid to ACRA as a public accountant, the Singapore Medical Council (SMC) as a registered doctor, the Professional Engineers Board (PEB) as a professional engineer and etc. | b) Not taxable Employee cannot claim the fee as a deductible expense against his income when filing his tax return. |

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