



List of Benefits-in-Kind Granted Administrative Concession or Exempt from Income Tax

Types of benefits		Comments
1	Benefits that foster goodwill or promote camaraderie among staff	The benefits should be available to all staff in order to achieve the objective of fostering good relationship among the staff and it is difficult to assign a specific value to each employee.
	a) Sponsored group outings (exclude subsidised holiday trips overseas)	
	b) Family Day events	This concession to exempt the benefit is extended to the facilities provided by third-party vendors from which the employer subscribes a corporate membership. Concession is confined to use of gym, sports venues, holiday chalets, BBQ pits. Concession does not apply where an employer has corporate country club membership and extends the usage of the country club facilities to all employees, not withstanding that the country club provides gym, sports venues and BBQ pits, etc.
	c) Corporate Dinner & Dance (including door gifts and lucky draw prizes)	
	d) Provision of social or recreational facilities (free or subsidised)	
	e) Corporate gifts like mugs, T-shirts	
	f) Free or subsidised food and drinks	
	g) Free transport between pick-up points and the place of work	
2	h) Corporate passes to places of interests in Singapore	This concession refers only to the medical bills of the employee, employee's spouse and children. The benefits must be made available to all staff.
	Benefits/ perquisites relating to employee's health (free or subsidised)	
	a) Outpatient treatment	
	b) Hospitalisation	
	c) Dental	

Types of benefits		Comments
3	Benefits/ perquisites given to promote creativity and innovation a) Staff suggestion b) Quality Action Circle (QAC)/ Work Improvement Teams (WITS) award	These are in line with the government's efforts to promote innovation and continuous improvement.
4	Benefits/ perquisites given to encourage upgrading of skills and knowledge building a) Subsidies for course fees b) Training fees for staff development c) Scholarships awards d) Examination fees	The benefit is not taxable on the basis that this is part of training provided by the employer and the benefits are available to all staff.
5	Gifts (cash/ non-cash) for: a) Special occasions like birthdays, weddings, births of child and bereavement b) Festive season like Chinese New Year, Hari Raya, Deepavali and Christmas	<p>These gifts must be available to all staff and not substantial in value.</p> <p>As a guide, a gift not exceeding \$200 is considered to be not substantial in value. If the gift exceeds the exemption threshold, the whole value is taxable in full.</p> <p>For bereavement, there is no exemption threshold. The whole amount is not taxable.</p>
6	Childcare subsidy provided by employers to employees who send their children to licensed childcare centres	
7	Death gratuities/Disability payments/Workmen compensation	
8	a) Entrance fees for professional, social or recreational club membership where employer joins as corporate member and allows some of its employees to enjoy the use of facilities in private clubs b) Club subscriptions paid by the company for employees' official or business use (e.g. to entertain company's clients)	
9	Insurance premium of group medical insurance	The benefits should be available to all staff.
10	Interest benefits arising from interest-free or subsidised interest loans provided by employers to employees, for example: a) Housing loan b) Vehicle loan c) Computer loan d) Renovation loan e) Personal loan	<p>The benefits should be available to all employees.</p> <p>Employees must not have substantial shareholdings, or control or influence over the company.</p> <p>This concession does not cover interest rate subsidies granted by the employer in respect of commercial loans obtained from financial institutions.</p>
11	Laptops, tablets, notebook and mobile phones provided by the employer for official/business purposes	
12	Awards:	

Types of benefits		Comments
	a) Retirement award (non-cash) b) Long service award (non-cash)	For (a) and (b), the award is not taxable if it is symbolic and a token of little or no commercial value. As a guide, an award not exceeding \$200 is considered to be not substantial in value. If the award exceeds the exemption threshold, the whole value is taxable.
	c) Service Excellence Award (cash/ non-cash)	The award granted to an employee in recognition of his/her good service is not taxable if the value of the benefit does not exceed \$200. If the award exceeds the exemption threshold of \$200, the whole value is taxable.
	d) Zero or low Medical Certificate Award (cash/ non-cash) e) Award for passing of examination (cash/ non-cash)	The award is not taxable if the value of the benefit does not exceed \$200. If the award exceeds the exemption threshold of \$200, the whole value is taxable.
13	Staff uniforms	The uniform has to be worn as a job requirement and for corporate identity.
14	Overtime meal allowance and reimbursement	Payments made to employees for working beyond official working hours on ad-hoc basis are not taxable, if the overtime meal allowance/reimbursement policy is available to all staff. Fixed monthly payments remain taxable.
15	Transport-related payments: a) Reimbursement of transport expenses to attend meetings or visit clients for official or business purposes b) Overtime transport payment (allowance and reimbursement) c) Transport payments for trips to/ from home and airport for overseas business trips d) Transport payments for trips to/ from home to business venue meetings if the travel is for business purposes	Fixed monthly payments remain taxable. These payments are not taxable if they are incurred to enable the employees to discharge their official duties, for example, travelling from office to client's place, travelling from the place of one client to another. These payments are not taxable if they are made to employees for working beyond official working hours on an ad-hoc basis due to exigencies of work, provided that such payment policy is generally available to all staff. For (c) and (d), reimbursements are not taxable. Per-trip allowance for an actual trip made is not taxable.
16	Private benefit, including reimbursement of car parking charges and petrol, derived by drivers of commercial vehicles (e.g. motorcycles, vans, trucks, minibus, lorries) when drivers drive home after work, and from home to the designated workplace	
17	Staff discount (excluding interest free or subsidised loans and discounted stock options or awards) offered by employers and its related entities, including discounts that are extended to the staff's family members, relatives and friends	The staff discount granted is not taxable if the value of the item (i.e. goods or service) offered does not exceed \$500 and the staff discount is available to all staff. If the value of the item exceeds \$500, the full amount of staff discount, i.e. the difference between the market value of the item and the amount paid by the employee, is taxable.

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