



Medical and Dental Care

Tax treatment of reimbursements for medical and dental care including outpatient treatment, traditional Chinese medicine and breast screening.

Tax Treatment of Medical and Dental Care (Summary Table)

| Nature | | Taxable/ Not taxable |
|--------|---|---|
| 1 | Reimbursements of medical and dental care / treatment provided for: a) Employee, employee's spouse and children; and b) Dependants other than those listed in (a). | Not taxable if the benefits are available to all employees See Scope of Administrative Concession (below) Taxable |
| 2 | Medical benefits that are available to employees based on gender or age or employee's grade. Examples: <ul style="list-style-type: none">Breast cancer screening and maternity bills for female employees.Health screening for employees above 40 years old.Reimbursements of medical expenses for the spouse and children of non-bargainable employees. | Not taxable, if: i. There is a basic form of medical benefits (e.g. outpatient treatment and hospitalisation) which is made available to all employees regardless of gender, age or grade etc; and ii. The benefit differentiated by gender, age or employee's grade is part of the organisational compensation and benefits structure/policy; and iii. There are genuine commercial reasons for such variation (e.g. to attract or retain staff). |
| 3 | Medical care provided through medical insurance. The employer pays the insurance premium. | The tax treatment depends on the type of medical insurance provided. For details, please see Insurance Premium . |
| 4 | Reimbursement of transport expenses incurred for medical consultation. | Taxable as it is not regarded as reimbursement for medical care but one for private expenses |

Reimbursements for Medical and Dental Care

Scope of Administrative Concession

Reimbursements for medical and dental care treatment including traditional Chinese medicine treatment are not taxable.

Reimbursements for purchase of health supplements, contact lens and eyeglasses are taxable as they are not covered under the administrative concession.

General Practitioner (GP) vs. Specialist Medical Bills

There is no difference in the tax treatment for GP bills from specialist medical bills. If both benefits are available to all employees, the reimbursement for both types of bills are not taxable.

Reimbursements Based on Employee's Grade

Applying different thresholds for staff of different grades does not affect the tax treatment. The different amounts of reimbursements on the same benefit (e.g. hospitalisation) are not taxable.

Medical or Dental Benefits under Flexible Benefits Scheme

Offering medical and dental benefits under the flexible benefits scheme (also known as cafeteria benefits) does not change the tax treatment of the benefits. For details, please refer to [Flexible Benefits Scheme](#).

Ceiling or Cap on Reimbursements

There is no threshold or cap on the amount/value of reimbursement for medical or dental care.

Inland Revenue Authority of Singapore

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