

Changes to Salaries Tax Allowances

| | Present | Proposed | Increase | |
|---|---------|----------|----------|------|
| | (\$) | (\$) | (\$) | (%) |
| Basic Allowances: | | | | |
| Basic | 100,000 | 100,000 | — | — |
| Married | 200,000 | 200,000 | — | — |
| Single Parent | 100,000 | 100,000 | — | — |
| Additional Allowances: | | | | |
| Child: | | | | |
| 1 st to 9 th child | 30,000 | 40,000 | 10,000 | 33.3 |
| Dependent Parent/Grandparent: | | | | |
| Aged 60 or above | | | | |
| Basic | 30,000 | 30,000 | — | — |
| Additional allowance (for dependant living with taxpayer) | 30,000 | 30,000 | — | — |
| Aged 55 to 59 | | | | |
| Basic | — | 15,000 | | New |
| Additional allowance (for dependant living with taxpayer) | — | 15,000 | | New |
| Dependent Brother/Sister | 30,000 | 30,000 | — | — |
| Disabled Dependant | 60,000 | 60,000 | — | — |