

## Comparison of Marriage and Parenthood Packages: 2001, 2004 and 2008

Scheme	2001		2004		2008	
<b>Baby Bonus</b>						
<b>Cash Gift</b>	1 <sup>st</sup> child	n.a.	1 <sup>st</sup> child	\$3,000	1 <sup>st</sup> child	\$4,000
	2 <sup>nd</sup> child	\$3,000	2 <sup>nd</sup> child	\$3,000	2 <sup>nd</sup> child	\$4,000
	3 <sup>rd</sup> child	\$6,000	3 <sup>rd</sup> child	\$6,000	3 <sup>rd</sup> child	\$6,000
	4 <sup>th</sup> child	n.a.	4 <sup>th</sup> child	\$6,000	4 <sup>th</sup> child	\$6,000
<b>Co-Savings</b>	1 <sup>st</sup> child	n.a.	1 <sup>st</sup> child	n.a.	1 <sup>st</sup> child	\$6,000
	2 <sup>nd</sup> child	\$6,000	2 <sup>nd</sup> child	\$6,000	2 <sup>nd</sup> child	\$6,000
	3 <sup>rd</sup> child	\$12,000	3 <sup>rd</sup> child	\$12,000	3 <sup>rd</sup> child	\$12,000
	4 <sup>th</sup> child	n.a.	4 <sup>th</sup> child	\$12,000	4 <sup>th</sup> child	\$12,000
	5 <sup>th</sup> and subsequent child	n.a.	5 <sup>th</sup> and subsequent child	n.a.	5 <sup>th</sup> and subsequent child	\$18,000
<b>Tax Measures</b>						
<b>Tax Reliefs</b>	<b>Enhanced Child Relief</b> *Higher relief for children below 12		<b>Working Mother Child Relief</b>		<b>Working Mother Child Relief</b>	
	1 <sup>st</sup> child	5% of income	1 <sup>st</sup> child	5% of income	1 <sup>st</sup> child	15%
	2 <sup>nd</sup> child	10% or 15%*	2 <sup>nd</sup> child	15%	2 <sup>nd</sup> child	20%
	3 <sup>rd</sup> child	15% or 20%*	3 <sup>rd</sup> child	20%	3 <sup>rd</sup> and subsequent child	25% for each <sup>1</sup>
	4 <sup>th</sup> child	15% or 25%*	4 <sup>th</sup> child	25%		
	<b>Further Tax Rebate</b>					
3 <sup>rd</sup> and 4 <sup>th</sup> Child: 15% <sup>2</sup>						

<sup>1</sup> Capped at 100% of mother's earned income. Combined Qualifying Child Relief/Handicapped Child Relief and Working Mother Child Relief claimable will be capped at \$50,000 per child, twice the previous cap of \$25,000.

<sup>2</sup> Capped at \$20,000 and \$40,000 for 3<sup>rd</sup> and 4<sup>th</sup> child respectively.

Scheme	2001		2004		2008	
	<b>Qualifying Child Relief</b>		<b>Qualifying Child Relief</b>		<b>Qualifying Child Relief</b>	
	\$2,000 per child		\$2,000 per child		\$4,000 per child	
	<b>Handicapped Child Relief</b>		<b>Handicapped Child Relief</b>		<b>Handicapped Child Relief</b>	
	\$3,500 per handicapped child		\$3,500 per handicapped child		\$5,500 per handicapped child	
	<b>Grandparent Caregiver Relief</b>		<b>Grandparent Caregiver Relief</b>		<b>Grandparent Caregiver Relief</b>	
	n.a.		\$3,000 <sup>3</sup>		\$3,000 <sup>3</sup>	
<b>Tax Rebates</b>	<b>Special Tax Rebate</b>		<b>Parenthood Tax Rebate</b>		<b>Parenthood Tax Rebate</b>	
	1 <sup>st</sup> child	n.a.	1 <sup>st</sup> child	n.a.	1 <sup>st</sup> child	\$5,000
	2 <sup>nd</sup> child	\$5,000-\$20,000 <sup>4</sup>	2 <sup>nd</sup> child	\$10,000	2 <sup>nd</sup> child	\$10,000
	3 <sup>rd</sup> child	\$20,000	3 <sup>rd</sup> child	\$20,000	3 <sup>rd</sup> and	\$20,000
	4 <sup>th</sup> child	\$20,000	4 <sup>th</sup> child	\$20,000	subsequent child	

### Childcare/Infant Care<sup>5</sup>

<b>Childcare Subsidy<sup>6</sup></b>	\$150/month	\$150/month	\$300/month
<b>Infant Care Subsidy<sup>6</sup></b>		\$400/month	\$600/month
<b>Enhance childcare services</b>			<ul style="list-style-type: none"> <li>• 200 new centres by 2013</li> <li>• Scholarships and bursaries</li> </ul>
<b>Foreign Domestic Worker Levy</b>		\$95 concession per month	\$95 concession per month

<sup>3</sup> For working mothers only.

<sup>4</sup> Depending on mother's age.

<sup>5</sup> Non-working mothers qualify for some of the subsidies.

<sup>6</sup> Rates listed are for full-day care.

Scheme	2001	2004	2008
<b>Leave</b>			
<b>Paid Maternity Leave</b>	8 weeks	12 weeks	16 weeks
<b>Paid Childcare Leave<sup>7</sup></b>	n.a.	2 days/ year for each parent	6 days/ year for each parent
<b>Unpaid Infant Care Leave<sup>7</sup></b>	n.a.	n.a.	6 days/ year for each parent
<b>Delivery and Fertility</b>			
<b>Medisave Maternity Package</b>	n.a.	Medisave can be used for delivery and pre-delivery expenses, as well as Assisted Conception Procedures.	
<b>Assisted Reproduction Technology</b>	n.a.	n.a.	50% co-funding (up to \$3000) for each ART treatment cycle in public hospitals <sup>8</sup>
<b>Enhanced Programmes For Singles</b>			
			<ul style="list-style-type: none"> <li>• Merger of SDU and SDS</li> <li>• Programmes to develop dating industry.</li> </ul>
<b>Work-life</b>			
	Formation of Tripartite Committee on Work-Life Strategies.	<ul style="list-style-type: none"> <li>• Organisations can tap into the Work-Life Works! (WOW!) Fund to implement work-life strategies.</li> <li>• Five-day work week introduced for Civil Service.</li> </ul>	
<b>Budget</b>	<b>\$500M/ year</b>	<b>\$800M/ year</b>	<b>\$1,600M/ year</b>

<sup>7</sup> Childcare leave for Singaporean child under age of seven. Infant care leave for Singaporean children under age of two.

<sup>8</sup> Up to a maximum of three cycles.