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The following Act was passed by Parliament on 19 September 2023 and assented to by the President on 20 October 2023:—

REPUBLIC OF SINGAPORE

No. 32 of 2023.

I assent.

THARMAN SHANMUGARATNAM,

President.

20 October 2023.



An Act to amend the Child Development Co-Savings Act 2001.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Child Development Co-Savings (Amendment) Act 2023 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

Amendment of section 7

2. In the Child Development Co-Savings Act 2001 (called in this Act the principal Act), in section 7(2) —

(a) replace paragraph (e) with —

“(e) provide for the circumstances in which approval granted to a person is revoked, and other circumstances in which the approval may be suspended or revoked by the Minister;”;

(b) in paragraph (f), replace the full-stop at the end with “; and”; and

(c) after paragraph (f), insert —

“(g) specify duties of officers and employees of an approved person.”.

Amendment of section 10

3. In the principal Act, in section 10 —

(a) in subsection (2B), replace paragraphs (c) and (d) with —

“(c) where paragraph (b)(i) applies, the female employee’s absence from work occurs during a period that commences not earlier than 28 days immediately preceding the day of her confinement, and ends on or before the last day of her 12-month post-confinement period;

(d) where paragraph (b)(ii) applies, the female employee’s absence from work commences on or after the day the child becomes a citizen of Singapore, and ends

on or before the last day of the female employee's 12-month post-confinement period;"; and

(b) after subsection (2B), insert —

“(2C) In subsection (2B), “12-month post-confinement period”, in relation to a female employee, means the period of 12 months commencing on the day of the female employee's confinement.”.

Amendment of section 12

4. In the principal Act, in section 12(2)(a), delete “or the repealed section 10A, 12K or 12KB of this Act (as in force immediately before 1 January 2017) applied”.

Amendment of section 12B

5. In the principal Act, in section 12B —

(a) in subsection (16), after “(18)”, insert “, (18B)”;

(b) in subsection (16A), after “(18A)”, insert “, (18B)”;

(c) after subsection (18A), insert —

“(18B) A self-employed person is not entitled to claim from the Government under subsection (16) or (16A), or under both provisions, more than 3 days in total in a calendar year of income lost by reason of his or her cessation of active engagement in his or her trade, business, profession or vocation for childcare purposes, regardless of the number of qualifying children the self-employed person has.”.

Amendment of section 12D

6. In the principal Act, in section 12D —

(a) in subsections (1) and (2)(b)(i) and (ii), replace “6” with “12”; and

(b) in subsection (2)(a), replace “12” with “24”.

Amendment of section 12H

7. In the principal Act, in section 12H —

(a) in subsection (4), replace paragraph (b) with —

“(b) within 12 months commencing on the date of the child’s birth, ceases to be actively engaged in his trade, business, profession or vocation during one or more than one period, all of which in aggregate are equal in duration to —

(i) twice his weekly index or 12 days, whichever is the lower; or

(ii) in the case of a specified self-employed man defined in subsection (13), 4 times his weekly index or 24 days, whichever is the lower; and”;

(b) in subsection (12), replace “This section and section 12I” with “This section (except for subsection (4)(b)(ii)) and section 12I (except for section 12I(4)(b)(ii))”; and

(c) after subsection (12), insert —

“(13) In subsection (4)(b)(ii) and section 12I(4)(b)(ii), “specified self-employed man” means a self-employed man who is —

(a) the natural father of a child born alive, where the mother’s confinement in respect of the child occurs on or after 1 January 2024, or the estimated delivery date for that confinement is on or after that date; or

(b) the adoptive father of a child, where the eligibility date of the application to adopt the child is on or after 1 January 2024.”.

Amendment of section 12HA

8. In the principal Act, in section 12HA —

(a) replace subsection (2) with —

“(2) Unless disqualified under subsection (4), an eligible father is entitled to claim from the Government —

(a) an amount equivalent to 14 days of his total income; or

(b) in the case of a specified eligible father defined in subsection (11), an amount equivalent to 28 days of his total income,

being his total income during any prescribed period before the delivery of the child or the eligibility date of the application to adopt the child, whichever is applicable.”;

(b) in subsection (3)(b), replace sub-paragraphs (i) and (ii) with —

“(i) his employer —

(A) has paid or is required to pay him any amount in respect of the delivery of his child or the adoption of the child, as the case may be; and

(B) is entitled to claim, or has claimed, reimbursement from the Government for such payment under section 12J or 12JA (whether or not pursuant to an exemption under section 22);”;

(c) in subsection (3)(b), renumber sub-paragraph (iii) as sub-paragraph (ii);

(d) in subsection (10), after “This section”, insert “(except for subsection (2)(b))”; and

(e) after subsection (10), insert —

“(11) In subsection (2)(b), “specified eligible father” means an eligible father who is —

(a) the natural father of a child born alive, where the mother’s confinement in respect of the child occurs on or after 1 January 2024, or the estimated delivery date for that confinement is on or after that date; or

(b) the adoptive father of a child, where the eligibility date of the application to adopt the child is on or after 1 January 2024.”.

Amendment of section 12I

9. In the principal Act, in section 12I(4), replace paragraph (b) with —

“(b) a total of —

(i) \$5,000; or

(ii) \$10,000 if the self-employed man is a specified self-employed man defined in section 12H(13).”.

New section 12JA

10. In the principal Act, after section 12J, insert —

“Reimbursement of employer by Government for extra paternity leave granted to employee, etc.

12JA.—(1) This section applies to an employer of a male employee, and in respect of a male employee, who is —

(a) the natural father of a child born alive, where the mother’s confinement in respect of the child occurs on or after 1 January 2024, or the estimated delivery date for that confinement is on or after that date; or

(b) the adoptive father of a child, where the eligibility date of the application to adopt the child is on or after 1 January 2024.

(2) An employer is entitled to claim reimbursement from the Government in respect of a male employee mentioned in subsection (1) in accordance with this section, if all of the following requirements are satisfied:

- (a) the employee satisfies the requirements of section 12I(1) (in the case of a natural father mentioned in subsection (1)(a)) or section 12I(2) (in the case of an adoptive father mentioned in subsection (1)(b)), and is entitled to absent himself from work on paternity leave and to payment under section 12H(1) and (2) in relation to the child (called in this section the statutory paid paternity leave);
- (b) the employer grants to the employee, in relation to the child, absence from work that is in excess of the employee's entitlement to statutory paid paternity leave (called in this section the extra paternity leave);
- (c) the employee takes the extra paternity leave after the statutory paid paternity leave has been consumed and within 12 months commencing on the date of the child's birth, for —
 - (i) a period not exceeding 2 weeks as agreed with his employer; or
 - (ii) one or more than one period, each being of a duration that is agreed between the employee and his employer, all of which in aggregate are equal in duration to twice the employee's weekly index or 12 days, whichever is the lower;
- (d) the employer makes payment to the employee for the extra paternity leave taken in accordance with paragraph (c) in the following manner:

- (i) if the employee's gross rate of pay is \$2,500 or less for every period equal in duration to the employee's weekly index or every 6 days (whichever is the lower) (called the number of reimbursable days per week), the employer pays to the employee his gross rate of pay for every day of the extra paternity leave taken;
 - (ii) if the employee's gross rate of pay exceeds \$2,500 for the number of reimbursable days per week, the employer pays to the employee —
 - (A) his gross rate of pay for every day of the extra paternity leave taken; or
 - (B) an amount for every day of the extra paternity leave taken which is at least an amount calculated in accordance with the formula $\frac{P}{W}$, where P is \$2,500 and W is the number of reimbursable days per week.
- (3) Subject to the limits on the amount of reimbursement mentioned in subsection (4), the reimbursement that the employer is entitled to claim from the Government under subsection (2) in respect of the male employee is —
- (a) the total amount paid by the employer to the employee as mentioned in subsection (2)(d); and
 - (b) any contribution made by the employer under the Central Provident Fund Act 1953 in respect of the payment mentioned in paragraph (a) which is not recoverable from the employee's wages.
- (4) For the purposes of subsection (3), the amount of reimbursement that the employer is entitled to claim from the Government must not exceed —
- (a) \$2,500 for every period equal in duration to the male employee's weekly index or every 6 days (whichever is the lower) of the extra paternity leave taken by the

male employee in accordance with subsection (2)(c);
and

- (b) a total of \$5,000 for the period (if only one), or all the periods, of the extra paternity leave taken by the male employee in accordance with subsection (2)(c) in respect of —
- (i) if the male employee is a natural father — a child born to the male employee, or all the children born to the male employee during a single confinement; or
 - (ii) if the male employee is an adoptive father — a child who is the subject of an application by the male employee for adoption, or for whom the male employee has obtained a dependant's pass.

(5) In subsections (2) and (4), the weekly index of a male employee must be determined in accordance with Part 1 of the Schedule, read with item 11, 12 or 13 of Part 2 of the Schedule, with the modification that the male employee mentioned in item 11, 12 or 13 (as the case may be) of Part 2 of the Schedule is to be read as the male employee mentioned in subsection (1)(a) or (b), whichever is applicable.

(6) Despite subsection (2)(a), the Government may reimburse an employer an amount not exceeding the limits mentioned in subsection (4)(a) and (b) in respect of a male employee, in addition to any amount reimbursed by the Government under section 12J(3) in respect of that male employee, if all of the following requirements apply:

- (a) the employee is a natural father or an adoptive father mentioned in subsection (1)(a) or (b), who is not entitled to the statutory paid paternity leave in relation to the child because the employee does not satisfy the requirements of section 12I(1)(d) or (2)(d), as the case may be;

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- (b) despite paragraph (a), the employer makes payment to the employee for his absence from work with respect to the delivery or adoption of the child for any duration corresponding to extra paternity leave (as if the employee had been entitled to statutory paid paternity leave), in addition to the employer's payment to the employee mentioned in section 12J(3);
 - (c) the requirements of section 12I(1)(b) and (c) (in the case of a natural father mentioned in subsection (1)(a)) or section 12I(2)(c) and (f) (in the case of an adoptive father mentioned in subsection (1)(b)) are satisfied;
 - (d) where section 12I(1)(b)(ii) applies, the employee's absence from work commences on or after the date that the child becomes a citizen of Singapore;
 - (e) the employee's absence from work occurs within 12 months commencing on the date of the child's birth."

Amendment of section 12O

11. In the principal Act, in section 12O —

- (a) in subsections (1)(b)(i) and (2)(b)(i), replace “section 12E(2) and” with “section 12E(2), the”;
- (b) in subsection (1)(b)(i), after “under section 12E(3)”, insert “and the extra absence period,”;
- (c) in subsection (2)(b)(i), after “under section 12E(3)”, insert “and the extra absence period”;
- (d) in subsection (3)(a)(ii), after “section 12J”, insert “or 12JA”;
- (e) in subsection (3)(b), replace sub-paragraph (i) with —
 - “(i) the total period of absence from work under section 12H(1), and the extra absence period, to which the payment

by the Government under paragraph (a) relates, exceeds —

(A) if section 12HA(2)(a) applies — 14 days; or

(B) if section 12HA(2)(b) applies — 28 days;”;

(f) in subsection (3)(b)(ii), replace “section 12HA(2)” with “section 12HA(2)(a) or (b), as the case may be”; and

(g) after subsection (4), insert —

“(5) In this section, “extra absence period” means —

(a) in the case of subsection (1)(b)(i) in relation to a woman whose employer has claimed reimbursement from the Government under section 10(2A) — the period of the woman’s absence from work granted by the employer that was the subject of the reimbursement;

(b) in the case of subsection (2)(b)(i) in relation to a woman whose employer has claimed reimbursement from the Government under section 12AD(3) — the period of the woman’s absence from work granted by the employer that was the subject of the reimbursement; or

(c) in the case of subsection (3)(b)(i) in relation to a man whose employer has claimed reimbursement from the Government under section 12J(3) or 12JA(6), or under both provisions — the period of the man’s absence from work granted by the employer that was the subject of the reimbursement.”.

Amendment of section 14

12. In the principal Act, in section 14(1)(e), after “12J”, insert “, 12JA”.

Amendment of section 20

13. In the principal Act, in section 20(2)(c) and (d)(iii), replace “or 12J” with “, 12J or 12JA”.

Amendment of Schedule

14. In the principal Act, in the Schedule —

(a) replace the Schedule reference with —

“Sections 2(1) and (3) and 12JA(5)”;

(b) in Part 1, in item 3, in the second column, after “Part 2”, insert “or 3 (whichever is applicable)”;

(c) in Part 1, in the **Notes on Table**, in paragraph 1, after “Part 2”, insert “or 3 (whichever is applicable)”;

(d) after Part 2, insert —

“PART 3

APPLICABLE DATE FOR DETERMINING WEEKLY
INDEX OF EMPLOYEE FOR PURPOSE OF LIMIT ON
DISCRETIONARY REIMBURSEMENT TO EMPLOYER

1. Where the Government decides to reimburse an employer under section 10(2A), 12AD(3), 12J(3) or 12JA(6) in respect of an employee’s absence from work, the applicable date for determining the weekly index of the employee is —

(a) in the case of any reimbursement under section 10(2A) in respect of a female employee for her delivery of a child to whom section 10(2B)(b)(i) applies — the earlier of the following dates:

(i) the day of the female employee’s confinement;

(ii) the first day of the female employee’s absence from work in accordance with section 10(2B)(c);

(b) in the case of any reimbursement under section 10(2A) in respect of a female employee for

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- her delivery of a child to whom section 10(2B)(b)(ii) applies — the date on which her child becomes a citizen of Singapore;
- (c) in the case of any reimbursement under section 12AD(3), 12J(3) or 12JA(6) in respect of an employee who is the adoptive mother or adoptive father (whichever is applicable) of a child, and the child is a citizen of Singapore when an application is made by the employee to adopt the child — the date on which the employee makes the application to adopt the child;
- (d) in the case of any reimbursement under section 12AD(3), 12J(3) or 12JA(6) in respect of an employee who is the adoptive mother or adoptive father (whichever is applicable) of a child, and the child is not a citizen of Singapore when an application is made by the employee to adopt the child — the date on which a dependant's pass is issued in respect of the child;
- (e) in the case of any reimbursement under section 12J(3) or 12JA(6) in respect of a male employee who is a natural father of a child to whom section 12I(1)(b)(i) applies —
- (i) if section 12I(1)(c)(i) or (ii) (whichever is applicable) applies in relation to the male employee and the child's mother — the day of the mother's confinement in respect of the child; or
 - (ii) if section 12I(1)(c)(iii) applies in relation to the male employee and the child's mother — the date that the child's mother becomes lawfully married to the male employee; or
- (f) in the case of any reimbursement under section 12J(3) or 12JA(6) in respect of a male employee who is a natural father of a child to whom section 12I(1)(b)(ii) applies —
- (i) if section 12I(1)(c)(i) or (ii) (whichever is applicable) applies in relation to the male employee and the child's mother — the date on which the child becomes a citizen of Singapore; or

- (ii) if section 12I(1)(c)(iii) applies in relation to the male employee and the child's mother — the later of the following dates:
 - (A) the date on which the child becomes a citizen of Singapore;
 - (B) the date that the child's mother becomes lawfully married to the male employee.”.

Validation of certain reimbursements to employers

15.—(1) Any reimbursement made by the Government to an employer during the specified period, in respect of a specified female employee's pre-confinement absence from work that would have satisfied the requirements of section 10(2B)(c) of the principal Act (as amended by section 3) (called the amended provision) if the amended provision had been in force, is taken to have been validly made under section 10(2A) of the principal Act as if the amended provision were in force during the specified period.

(2) In subsection (1) —

“pre-confinement absence from work”, in relation to a specified female employee, means the absence from work of the specified female employee during a period that commences not earlier than 28 days immediately preceding the day of her confinement;

“specified female employee” means a female employee in relation to whom the requirements of section 10(2B)(a), (b)(i) and (e) of the principal Act as in force during the specified period, are satisfied;

“specified period” means the period between 1 November 2021 and the date immediately before the date of commencement of section 3 (both dates inclusive).

Saving and transitional provisions

16.—(1) Section 10 of the principal Act (as amended by section 3) applies in relation to a claim by an employer for reimbursement from the Government under section 10(2A) of the principal Act in respect of any absence from work before the date of commencement of

section 3 of a female employee mentioned in section 10(2B)(a) of the principal Act, that is submitted before that date and pending as at that date, or submitted on or after that date, if —

- (a) the claim is submitted within 3 months after the last day of the female employee's absence from work for which she was paid by the employer, or within such extended period of time as a Director may allow in any particular case; and
- (b) the female employee's absence from work that is the subject of the claim ends on or before the last day of the female employee's 12-month post-confinement period defined in section 10(2C) of the principal Act (as inserted by section 3(b)).

(2) Despite section 6, where an employee satisfies the requirements of section 12D(1)(a) and (b) of the principal Act as in force immediately before the date of commencement of section 6 to be entitled to unpaid infant care leave for a relevant period in respect of a qualifying child, the number of days of unpaid infant care leave that the employee is entitled to for a relevant period is as follows:

- (a) in the case of the employee whose first entitlement of unpaid infant care leave under section 12D(2)(b)(i) of the principal Act as in force immediately before the date of commencement of section 6, was for a relevant period that ended before that date (called the first concluded relevant period) but the next succeeding relevant period has not ended as at that date —
 - (i) 6 days for the first concluded relevant period; and
 - (ii) 12 days for the next succeeding relevant period that occurs after the first concluded relevant period;
- (b) in the case of the employee whose first entitlement of unpaid infant care leave under section 12D(2)(b)(i) of the principal Act as in force immediately before the date of commencement of section 6, is for a relevant period that has not ended as at that date —
 - (i) 12 days for that relevant period; and

(ii) 12 days for the next succeeding relevant period.

(3) For a period of 2 years after the date of commencement of any provision of this Act, the Minister may, by regulations, prescribe such additional provisions of a saving or transitional nature consequent on the enactment of that provision as the Minister may consider necessary or expedient.
