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**Notification No. B 15** — The Child Development Co-Savings (Amendment) Bill is published for general information. It was introduced in Parliament on 5 July 2021.



# **Child Development Co-Savings (Amendment) Bill**

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**Bill No. 15/2021.**

*Read the first time on 5 July 2021.*

A BILL

*intituled*

An Act to amend the Child Development Co-Savings Act and to make related amendments to the Employment Act.

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 2021 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

### 5 **Amendment of section 2**

2.—(1) Section 2 of the Child Development Co-Savings Act (called in this Act the principal Act) is amended —

(a) by inserting, immediately after the word “children” in the definition of “confinement” in subsection (1), the words “(including a stillborn child)”;

(b) by inserting, immediately after the definition of “dependant’s pass” in subsection (1), the following definition:

““Director” means a public officer appointed by the Minister for the purposes of administering any provision of this Act;”;

(c) by deleting the definition of “employee” in subsection (1) and substituting the following definitions:

““employed outside Singapore” means employed outside Singapore under a contract of service with an employer outside Singapore;

“employee” means any person who has entered into or works under a contract of service with an employer in Singapore, and includes a workman as defined in the Employment Act and any officer or employee of the Government;”;

(d) by inserting, immediately after the definition of “self-employed man” in subsection (1), the following definition:

““self-employed outside Singapore” means engaged in, or carrying on, any trade, business, profession or vocation other than

employment under a contract of service, and deriving income from that trade, business, profession or vocation, while resident outside Singapore;”;

- (e) by inserting, immediately after the definition of “specified event” in subsection (1), the following definition: 5

““stillborn child” means any child that has issued forth from its mother after the 28th week of pregnancy and that did not at any time after being completely expelled from its mother breathe or show any other signs of life;”;

- (f) by inserting, immediately before the words “any previous specified event” in subsection (2)(a), the words “if the relevant specified event occurs before the date of commencement of section 2(1)(f) of the Child Development Co-Savings (Amendment) Act 2021,”; 15

- (g) by inserting, immediately after the word “dead” in subsection (2)(a)(i), the words “or was a stillborn child”;

- (h) by deleting the word “and” at the end of paragraph (a) of subsection (2), and by inserting immediately thereafter the following paragraph: 20

“(aa) if the relevant specified event occurs on or after the date of commencement of section 2(1)(h) of the Child Development Co-Savings (Amendment) Act 2021, any previous specified event of the woman is to be disregarded if, at the time of the relevant specified event, each child from that previous specified event has been adopted by another person (other than jointly with the woman); and”;

- (i) by inserting, immediately after subsection (2), the following subsections:

“(2A) In reckoning the age of a person for the purposes of this Act —

(a) the person is taken to have attained a particular age expressed in years on the relevant anniversary of the person’s birth;

(b) a reference to the anniversary of the birth of the person in paragraph (a) is a reference to the day on which the anniversary occurs; and

(c) where a person was born on 29 February in any year, then, in any subsequent year that is not a leap year, the anniversary of that person’s birth is taken to be 28 February in that subsequent year.

(2B) In reckoning the period of —

(a) a person’s entitlement under this Act to leave or to be absent from work; or

(b) a person’s cessation of active engagement in any trade, business, profession or vocation for which the person is entitled to claim lost income under this Act,

the period ceases on and excludes the day of the person’s death.”.

(2) Section 2(1) of the principal Act, as amended by subsection (1)(e), is amended by deleting the definition of “stillborn child” and substituting the following definition:

““stillborn child” has the meaning given by section 2(1) of the Registration of Births and Deaths Act 2021;”.

### **Amendment of section 3**

3. Section 3(2) of the principal Act is amended by deleting the words “such other account in his name as may be prescribed” in paragraph (i) and substituting the words “one or more other accounts opened for the member’s benefit as may be prescribed”.

#### Amendment of section 4

#### 4. Section 4(1) of the principal Act is amended —

(a) by inserting, immediately after paragraph (d), the following paragraph:

“(da) where the circumstances in paragraph (e), (f) or (g) exist in relation to the trustee and the member has a legal guardian, be substituted with that legal guardian instead of the substitute trustee mentioned in any of those paragraphs;”;

(b) by deleting the words “and the member has no other legal guardian” in paragraph (e);

(c) by deleting the words “and the member has no other legal guardian,” in paragraph (f);

(d) by deleting the word “and” at the end of paragraph (f)(iii); and

(e) by deleting paragraph (g) and substituting the following paragraphs:

“(g) where the trustee is unable or unwilling to act as trustee for any other reason —

(i) be substituted with the person nominated by the trustee and approved by the Minister to act in the place of the existing trustee; or

(ii) if no person was nominated to act in place of the existing trustee, be substituted with a person appointed by a Director until sub-paragraph (i) applies;

(h) where the trustee is a parent of the member and both parents of the member agree to his or her substitution as trustee, be substituted with a person whom both parents have

nominated to act in place of the existing trustee;

(i) where the trustee is not a parent of the member, and both parents of the member and the trustee agree to the substitution of that trustee, be substituted with a person whom both parents have nominated to act in place of the existing trustee; and

(j) where the trustee is a parent (*A*) of the member, and the other parent of the member (*B*) is of the opinion that circumstances exist such that *A* is unable to act as trustee and *A*'s agreement for *A*'s substitution as trustee cannot practically be obtained, be substituted with *B* or a trustee nominated by *B* to act in place of *A* if a Director is satisfied that those circumstances exist.”.

### **Amendment of section 7**

**5.** Section 7(2) of the principal Act is amended —

(a) by inserting, immediately after the word “made” in paragraph (a), the words “, or provide for the circumstances in which the Minister may appoint an approved person without such applications being made”;

(b) by deleting paragraph (b) and substituting the following paragraph:

“(b) provide for the refund of any payment made to an approved person under the Scheme (including the circumstances for refund and the manner of refund);”;

(c) by deleting the word “and” at the end of paragraph (d);

(d) by inserting, immediately after the words “the Minister to” in paragraph (e), the words “suspend or”; and



(e) by deleting the full-stop at the end of paragraph (e) and substituting the word “; and”, and by inserting immediately thereafter the following paragraph:

“(f) empower a Director to require an approved person to appoint an auditor to conduct an audit of the approved person’s compliance with this Act, its regulations or any terms and conditions of approval applicable to that person, and to make provision for other matters with respect to such audit.”.

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### **Amendment of section 8**

6. Section 8 of the principal Act is amended —

(a) by deleting paragraphs (a) and (b) of subsection (1) and substituting the following paragraphs:

“(a) made in reliance on any false or misleading statement, document or information made or provided by a parent of the member or any other person;

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(b) made by reason of any error (however caused); or”;

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(b) by deleting the words “the Government may recover such payment from any moneys standing to the credit of the member’s bank account.” in subsection (1) and substituting the following words:

“the Government may —

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(d) recover such payment from any moneys standing to the credit of the member’s bank account;

(e) deduct or set off the amount of such payment from any other payment made or to be made by the Government under the Scheme or a prescribed scheme to the member’s bank account;

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(f) deduct or set off the amount of such payment from any other payment made or to be made by the Government under a prescribed scheme to a parent of the member or a person nominated by the parent;

(g) where such payment was made on account of any false or misleading statement, document or information made or provided by, or any error caused or permitted to be caused by, a parent of the member or any other person (called the person in default), recover such payment from the person in default as a civil debt; or

(h) recover such payment from a parent or legal guardian of the member as a civil debt, even if he or she is not the person in default under paragraph (g), if the Government is unable to recover such payment under paragraph (d) or (g) or make the deduction or set-off under paragraph (e) or (f).”; and

(c) by inserting, immediately after subsection (2), the following subsection:

“(3) Where a trustee of a member’s bank account or an approved person utilises any moneys from the member’s bank account for purposes not authorised by the Scheme, the Government may —

(a) require the trustee or approved person (as the case may be) to refund the amount so utilised to the member’s bank account, or if there is no longer a bank account under the Scheme to which the refund may be made, to such other account for the member’s benefit as a Director may determine; and

- (b) where the approved person, the trustee or any other person had deposited moneys into the member’s bank account for the purpose of facilitating such utilisation for unauthorised purposes, recover as a civil debt from that approved person, trustee or other person (as the case may be) any contributions made by the Government under a co-savings arrangement mentioned in section 3(3) relating to such deposited moneys.”. 5 10

### **Deletion and substitution of heading to Part III**

7. Part III of the principal Act is amended by deleting the Part heading and substituting the following Part heading:

“LEAVE AND BENEFITS”. 15

### **Amendment of section 9**

8. Section 9 of the principal Act is amended —

- (a) by inserting, immediately after the words “the end of the period referred to in section 76(1)(a)(ii) of that Act” in subsection (1A)(i)(A)(AB) and (B)(BB) and (ii)(A)(AB), the words “, or for the agreed flexible period mentioned in subsection (1AA)”;
- (b) by deleting the words “(referred to in this sub-paragraph as the relevant period)” in subsection (1A)(i)(C), (ii)(B), (iii)(C) and (iv)(B); 20 25
- (c) by deleting the words “for the period commencing on the day the child becomes a citizen of Singapore and ending on the last day of the relevant period” in subsection (1A)(i)(C), (ii)(B), (iii)(C) and (iv)(B) and substituting in each case the words “for a further period of 4 weeks commencing on the day the child becomes a citizen of Singapore, or for the agreed flexible period mentioned in subsection (1AA)”;
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(d) by inserting, immediately after the words “the end of the period referred to in section 76(1)(b) of that Act” in subsection (1A)(iii)(A)(AB) and (B)(BB) and (iv)(A)(AB), the words “, or for the agreed flexible period mentioned in subsection (1AA)”;

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(e) by inserting, immediately after sub-paragraph (iv) of subsection (1A), the following sub-paragraph:

“(iva) where section 76(1)(a) or (b) of the Employment Act applies, and the child becomes a citizen of Singapore after the period of 16 weeks, which commences on the first day on which she exercised her entitlement under section 76(1)(a) or (b) (as the case may be) of that Act, but within the period of 12 months commencing on the day of her confinement —

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(A) to absent herself from work for a further period of 4 weeks commencing on the day the child becomes a citizen of Singapore, or for the agreed flexible period mentioned in subsection (1AA); and

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(B) to receive payment from her employer at her gross rate of pay for the further period of 4 weeks or the agreed flexible period under sub-paragraph (A);”;

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(f) by inserting, immediately after subsection (1A), the following subsection:

“(1AA) For the purposes of subsection (1A), the agreed flexible period consists of one or more periods where —

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- (a) each period is of a duration agreed between a female employee and her employer;
- (b) the total duration of the period (if only one), or all the periods, is equal to 4 times the employee's weekly index, or 24 days, whichever is the lower; and 5
- (c) the period (if only one), or all the periods, must commence on or after the day the child becomes a citizen of Singapore and must end on or before the last day of the period of 12 months commencing on the day of her confinement relating to that child.”; 10
- (g) by inserting, immediately after subsection (2), the following subsection: 15
- “(2A) Where the employment of a female employee is terminated because she resigns before she has exercised, wholly or partly, her entitlement under subsection (1), (1A) or (1B) to absent herself from work, she forfeits the following upon the termination of her employment: 20
- (a) the entitlement (or the balance of that entitlement) under subsection (1), (1A) or (1B) (as the case may be) to absent herself from work; 25
- (b) the entitlement to receive payment from her employer at her gross rate of pay in respect of the forfeited period of absence from work under paragraph (a).”;
- (h) by deleting subsection (3) and substituting the following subsection: 30
- “(3) Without affecting section 84 or 84A of the Employment Act, where the employment of a female employee is terminated (whether by dismissal, upon the completion of her contract of service, or for any 35

reason other than by resignation), before she has exercised, wholly or partly, her entitlement to absent herself from work during —

- (a) a period mentioned in subsection (1)(c)(ii), (1A)(v)(A)(AB) or (B)(BB) or (vi)(A)(AB) or (B)(BB) or (1B)(ii)(B) or (iii); or
- (b) the agreed flexible period applicable to her under subsection (1A),

she forfeits the following upon the termination of her employment:

- (c) the entitlement (or the balance of that entitlement) to absent herself from work during any of the applicable periods mentioned in paragraph (a) or (b);
- (d) the entitlement to receive payment from her employer at her gross rate of pay in respect of the forfeited period of absence from work under paragraph (c).”;
- (i) by deleting the words “(whether by resignation or dismissal, upon the completion of her contract of service, or for any other reason)” in subsection (3A) and substituting the words “(whether by dismissal, upon the completion of her contract of service, or for any reason other than by resignation)”;
- (j) by deleting the words “subsection (3)” in subsection (6)(a) and substituting the words “subsection (2A), (3)”;
- (k) by deleting the word “or” at the end of subsection (6)(a);
- (l) by deleting the full-stop at the end of paragraph (b) of subsection (6) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(c) she is also a female employee who, before her child became a citizen of Singapore, is entitled to absent herself from work or to receive payment from any employer under

section 76 of the Employment Act, in respect of the same confinement, regardless of whether she has forfeited the whole or part of her entitlement to absent herself from work or to receive payment from the employer under section 76(5A) or (6) of that Act.”;

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(m) by deleting subsection (6B) and substituting the following subsection:

“(6B) Subsections (3), (3A) and (6) do not disqualify a female employee from claiming payment from the Government under subsection (5A) if she would have been entitled to absent herself from work or to receive payment from her employer under subsection (1), (1A) or (1B), or section 76(1)(a), (b) or (c) or (1A) of the Employment Act, had her employment not been terminated by reason of one of the following:

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(a) upon the completion of her contract of service;

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(b) on the ground of redundancy or by reason of any reorganisation of her employer’s profession, business, trade or work.”;

(n) by deleting the word “or” at the end of subsection (8)(a);

(o) by deleting the full-stop at the end of paragraph (b) of subsection (8) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

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“(c) any other court of competent jurisdiction in Singapore has decided that the female employee was dismissed with just cause or excuse, or for sufficient cause, by that employer before her confinement.”; and

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(p) by deleting subsections (9) and (10).





- (i) is resident in Singapore, and is no longer employed outside Singapore or self-employed outside Singapore (as the case may be), on the day of her confinement; and 5
  - (ii) opts to do either or both of the following:
    - (A) use any period during the 12 months immediately before the day of her confinement when she was employed outside Singapore, or was self-employed outside Singapore, to satisfy the requirement in paragraph (c); 10 15
    - (B) use her income during any period mentioned in sub-paragraph (A) to calculate her total income for the purposes of section 9(5A).”; 20
- (g) by deleting subsection (4) and substituting the following subsection:
- “(4) The payment that a female employee is entitled to receive from her employer under section 9(1), (1A) or (1B) in respect of her confinement is subject to the following amounts that apply for the following period or periods: 25
- (a) if her confinement is her first or second specified event —
    - (i) an amount that does not exceed \$10,000 for every period of absence specified in each of the following sub-paragraphs: 30
      - (A) where the amount is paid under section 9(1) in respect of her 35

5 absence from work under  
section 9(1)(a) or (b) — every  
period equal in duration to  
4 times the employee's  
weekly index or every  
24 days, whichever is the  
lower, of her absence from  
work under section 9(1)(a) or  
10 (b) (as the case may be) after  
the first 8 weeks of such  
absence;

15 (B) where the amount is paid under  
section 9(1) in respect of her  
absence from work under  
section 9(1)(c)(ii) — every  
period equal in duration to  
4 times the employee's  
weekly index or every  
24 days, whichever is the  
lower, of her absence from  
work under that provision  
after the first 8 weeks of her  
absence from work under  
section 9(1)(c)(i);

25 (C) where the amount is paid under  
section 9(1A)(i) or (iii) —  
every period equal in duration  
to 4 times the employee's  
weekly index or every  
30 24 days, whichever is the  
lower, of her absence from  
work under that provision or  
under section 76(1)(a) or (b) of  
the Employment Act (as the  
case may be), after the first  
35 8 weeks of her absence from

work under section 76(1)(a) or (b) of that Act;

- (D) where the amount is paid under section 9(1A)(iva) or (1B)(ii)(B) or (iii) — every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of her absence from work under any of those provisions; 5 10
- (E) where the amount is paid under section 9(1A)(v)(A)(AA) or (B)(BA) — every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of her absence from work under section 76(1)(c)(ii) of the Employment Act after the first 8 weeks of her absence from work under section 76(1)(c)(i) of that Act; 15 20 25
- (F) where the amount is paid under section 9(1A)(v)(A)(AB) or (B)(BB) — every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of her absence from work under that provision after the first 8 weeks of her absence from work under section 76(1)(c)(i) of the Employment Act; 30 35

(G) where the amount is paid under section 9(1B)(i) — every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of her absence from work under that provision after the first 8 weeks of such absence; and

(ii) in any case, an amount that does not exceed a total of \$20,000 for the period of absence (if only one), or all the periods of absence, under sub-paragraph (i)(A), (B), (C), (D), (E), (F) or (G), whichever is applicable;

(b) if her confinement is her third or subsequent specified event and the amount is paid under section 9(1) in respect of any period of absence under section 9(1)(a), (b) or (c)(i) or (ii), or paid under section 9(1A)(ii), (iv), (iva) or (vi) or (1B)(i), (ii)(A) or (B) or (iii) —

(i) an amount that does not exceed \$10,000 for every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of her absence from work; and

(ii) in any case, an amount that does not exceed a total of \$40,000 for the period of absence (if only one) under sub-paragraph (i), or all the periods of absence under that sub-paragraph, whichever is applicable.”;

(h) by deleting sub-paragraphs (i) and (ii) of subsection (5)(a) and substituting the following sub-paragraphs:

- “(i) does not exceed \$10,000 for every period equal in duration to 4 times her weekly index or every 24 days, whichever is the lower, of her cessation of active engagement in her trade, business, profession or vocation —
- (A) under section 9(4)(b)(i) or (ii), which period is after the first 8 weeks of such cessation;
- (B) under section 9(4)(b)(iii)(B), which period is after the first 8 weeks of such cessation under section 9(4)(b)(iii)(A);
- (C) under section 9(4A)(c)(i) or (ii)(A), which period is after the period of 8 weeks mentioned in section 9(5)(a)(ii)(B); or
- (D) under section 9(4A)(c)(ii)(B) or (iii), which period is after the period of 8 weeks mentioned in section 9(5)(a)(ii)(B); and
- (ii) in any case, does not exceed a total of \$20,000 for the period of cessation (if only one), or all the periods of cessation, under sub-paragraph (i)(A), (B), (C) or (D), whichever is applicable; and”;

(i) by deleting sub-paragraphs (i) and (ii) of subsection (5)(b) and substituting the following sub-paragraphs:

“*(i)* does not exceed \$10,000 for every period equal in duration to 4 times her weekly index or every 24 days, whichever is the lower, of her cessation of active engagement in her trade, business, profession or vocation under section 9(4)(b)(i), (ii) or (iii)(A) or (B) or (4A)(c)(i), (ii)(A) or (B) or (iii); and

*(ii)* in any case, does not exceed a total of \$40,000 for the period of absence (if only one) under sub-paragraph (i), or all the periods of absence under that sub-paragraph, whichever is applicable.”;

*(j)* by deleting the words “is entitled, upon such payment, to claim reimbursement from the Government” in subsection (5A)(b)(i)(B) and substituting the words “is entitled to claim, or has claimed, reimbursement from the Government for such payment”;

*(k)* by deleting the word “or” at the end of subsection (5A)(b)(i)(B);

*(l)* by deleting the full-stop at the end of sub-paragraph (ii) of subsection (5A)(b) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(iii) the female employee’s employment is terminated upon completion of her contract of service, and she failed to exercise any part of her entitlement under this Act to be absent from work before the date of completion of her contract.”;

*(m)* by inserting, immediately after the word “born” in subsection (5B), the words “or stillborn”;

- (n) by deleting the words “to (10)” in subsection (8) and substituting the words “to (8)”; and
- (o) by deleting the definitions of “employed outside Singapore” and “self-employed outside Singapore” in subsection (8).

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### **Amendment of section 10**

#### **10. Section 10 of the principal Act is amended —**

- (a) by deleting the words “every 4 weeks or 24 days, as the case may be” in subsection (2)(a)(i) and (b)(i) and substituting in each case the words “every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower”; and
- (b) by inserting, immediately after subsection (2), the following subsections:

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“(2A) Where an employer makes payment to a female employee in relation to whom the requirements of subsection (2B) are satisfied, in respect of her absence from work for her confinement, the Government may reimburse the employer an amount that —

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- (a) if the employee’s confinement is her first or second specified event — does not exceed each of the amounts mentioned in subsection (2)(a)(i) and (ii); and
- (b) if the employee’s confinement is her third or subsequent specified event — does not exceed each of the amounts mentioned in subsection (2)(b)(i) and (ii).

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(2B) For the purposes of subsection (2A), the requirements are all of the following:

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- (a) the female employee’s confinement occurs, or the estimated delivery date for her confinement is, on or after the date of commencement of section 10(b) of the

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(Amendment) Act 2021;

(b) the child delivered during her confinement —

(i) is a citizen of Singapore at the time of the child’s birth, or is a stillborn child who would have been a citizen of Singapore at birth; or

(ii) is not a citizen of Singapore at the time of the child’s birth, but becomes a citizen of Singapore within the period of 12 months commencing on the date of the child’s birth;

(c) 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 in accordance with that provision;

(d) the female employee’s absence from work occurs within 12 months commencing on the day of her confinement;

(e) the female employee does not satisfy the requirement in section 9A(1)(c) or 9A(1A)(c).”.

**Repeal of section 11**

11. Section 11 of the principal Act is repealed.

**Amendment of section 12**

12. Section 12(2) of the principal Act is amended by deleting the words “12AA, 12B, 12D, 12E or 12H” in paragraph (a) and substituting the words “12A, 12AA, 12B, 12D, 12E, 12H or 12HA”.



## **New section 12A**

**13.** The principal Act is amended by inserting, immediately after section 12, the following section:

### **“Adoption benefits for eligible adoptive mothers**

**12A.—**(1) This section applies to a woman who satisfies the requirements of section 12AC(2) (called in this section an eligible adoptive mother). 5

(2) Unless disqualified under subsection (5), an eligible adoptive mother is entitled to claim from the Government —

(a) if the making of her application to adopt a child, or the issue of the dependant’s pass in respect of a child, is her first or second specified event — an amount equivalent to 56 days of her total income during such period before the eligibility date for the application to adopt the child as may be prescribed; or 10 15

(b) if the making of her application to adopt a child, or the issue of the dependant’s pass in respect of a child, is her third or subsequent specified event — an amount equivalent to 84 days of her total income during such period before the eligibility date for the application to adopt the child as may be prescribed. 20

(3) An eligible adoptive mother’s entitlement under subsection (2) is —

(a) an amount that does not exceed \$10,000 for every 28 days; and 25

(b) to be reduced in accordance with any regulations made under section 20, if any of the conditions in subsection (4) applies in relation to her.

(4) The conditions mentioned in subsection (3)(b) are the following: 30

(a) the eligible adoptive mother’s employer —

(i) has paid or is required to pay her any amount in respect of her adoption of the child; and

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

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(b) where the eligible adoptive mother has made an election under section 12E(5) for the adoptive father of the child to take shared parental leave or claim lost income in respect of the child —

(i) the father's employer —

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(A) has paid or is required to pay the father an amount under section 12E(2) for shared parental leave in respect of the child; and

(B) is entitled to claim reimbursement from the Government for such payment under section 12G (whether or not pursuant to an exemption under section 22); or

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(ii) the father is entitled to claim his lost income under section 12E(3), in respect of the child, for ceasing to be actively engaged in his trade, business, profession or vocation (whether or not pursuant to an exemption under section 22);

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(c) the employment of the eligible adoptive mother is terminated upon completion of her contract of service, and she failed to exercise any part of her entitlement under this Act to be absent from work before the date of completion of her contract.

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(5) Except as provided in subsections (6) and (7), an eligible adoptive mother is not entitled to claim any payment from the Government under subsection (2) if —

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(a) she is also a female employee who is entitled to absent herself from work and to receive payment from her employer under section 12AA, in respect of the same adoption, regardless of whether she has ceased to be entitled to any adoption leave and any payment in lieu of that leave under section 12AA(2); or

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(b) she is also a self-employed woman who is entitled to claim from the Government her lost income under section 12AB in respect of the same adoption.

(6) Subsection (5) and section 12M do not disqualify an eligible adoptive mother from claiming payment from the Government under subsection (2) in respect of any period when she is on leave of absence without pay granted by her employer at her request, if the leave is for a continuous period ending at least 12 months after the date of birth of the adopted child. 5

(7) Subsection (5) and section 12AA(2)(a) do not disqualify an eligible adoptive mother from claiming payment from the Government under subsection (2), if she would have been entitled to absent herself from work and to receive payment from her employer under section 12AA, had her employment not been terminated by reason of one of the following: 10 15

(a) upon the completion of her contract of service;

(b) on the ground of redundancy or by reason of any reorganisation of her employer's profession, business, trade or work.

(8) Section 9(7) and (8) applies to the meaning of the total income of an eligible adoptive mother under subsection (2), with the following modifications: 20

(a) every reference in section 9(7) and (8) to a period prescribed for the purposes of section 9(5A) is a reference to a period prescribed for the purposes of subsection (2); 25

(b) every reference in section 9(7) and (8) to a woman's employment or self-employment, or both, is a reference to an eligible adoptive mother's employment or self-employment, or both. 30

(9) The amount of payment mentioned in subsection (3)(a) is inclusive of any contribution to the Central Provident Fund which a female employee or a self-employed woman is liable to make under the Central Provident Fund Act.

(10) Nothing in this section affects any other benefits that a female employee is entitled to, in respect of her adoption of a child, under the terms of her contract of service or under any written law.”.

5 **Amendment of section 12AA**

**14.** Section 12AA(5) of the principal Act is amended by deleting paragraphs (a) and (b) and substituting the following paragraphs:

10 “(a) if the making of the female employee’s application to adopt that child, or the issue of a dependant’s pass in respect of that child, is the female employee’s first or second specified event —

15 (i) does not exceed \$10,000 for every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of the adoption leave taken by the female employee after the first 4 weeks of such leave; and

20 (ii) in any case, does not exceed a total of \$20,000 for the period of adoption leave (if only one), or all the periods of adoption leave, under sub-paragraph (i), whichever is applicable; and

25 (b) if the making of the female employee’s application to adopt that child, or the issue of a dependant’s pass in respect of that child, is the female employee’s third or subsequent specified event —

30 (i) does not exceed \$10,000 for every period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower, of the adoption leave taken by the female employee under subsection (1); and

(ii) in any case, does not exceed a total of \$30,000 for the adoption leave taken by the female employee under subsection (1).”.

**Amendment of section 12AB**

15. Section 12AB(2) of the principal Act is amended —

(a) by deleting the words “4 weeks or 24 days (as the case may be)” in paragraphs (a)(i) and (b)(i) and substituting in each case the words “period equal in duration to 4 times the employee’s weekly index or every 24 days, whichever is the lower,”; and

(b) by deleting sub-paragraph (ii) of paragraph (a) and substituting the following sub-paragraph:

“(ii) in any case, not more than a total of \$20,000 for the period of cessation (if only one), or all the periods of cessation, under sub-paragraph (i), whichever is applicable; or”.

**Amendment of section 12AC**

16. Section 12AC of the principal Act is amended —

(a) by renumbering the section as subsection (1) of that section, and by inserting immediately thereafter the following subsections:

“(2) A woman who applies to adopt a child in accordance with any written law relating to the adoption of children is entitled to adoption benefits under section 12A, if —

(a) the eligibility date for the application to adopt the child is on or after 1 January 2021;

(b) for at least 90 days in total during the period of 12 months immediately before the eligibility date for the application to adopt the child, she has been employed by one or more employers, self-employed or both (whether in Singapore or outside Singapore);

(c) in the case of a woman who has been employed outside Singapore or self-employed outside Singapore, she —

(i) is resident in Singapore, and is no longer employed outside Singapore or self-employed outside Singapore (as the case may be), on the eligibility date for the application to adopt the child; and

(ii) opts to do either or both of the following:

(A) use any period during the 12 months immediately before the eligibility date for the application to adopt the child when she was employed outside Singapore, or was self-employed outside Singapore, to satisfy the requirement in paragraph (b);

(B) use her income during any period mentioned in sub-paragraph (A) to calculate her total income for the purposes of section 12A(2);

(d) the child is below 12 months of age on the eligibility date for the application to adopt the child;

(e) in the case of a child who is not a citizen of Singapore on the date the application to adopt the child is made, and for whom a dependant's pass has been issued —

(i) if the application is made in the sole name of the woman — the woman is

a citizen of Singapore on the date the dependant's pass is issued; or

(ii) if the application is made in the joint names of the woman and her husband — either the woman or her husband (as the case may be) is a citizen of Singapore on the date the dependant's pass is issued; and

(f) the woman is not the natural mother of the child.

(3) Section 9A(2A) applies for the purposes of reckoning the number of days under subsection (2)(b) in which a woman has been employed or self-employed, with the following modifications:

(a) the reference to the day of a woman's confinement in section 9A(2A)(a) is a reference to the eligibility date for the application to adopt the child;

(b) every reference in section 9A(2A) to a woman's employment or self-employment is a reference to the employment or self-employment (as the case may be) of the woman mentioned in subsection (2)."; and

(b) by inserting, immediately after the word "leave" in the section heading, the words "and benefits".

### **Amendment of section 12AD**

**17.** Section 12AD of the principal Act is amended —

(a) by deleting the words "4 weeks or 24 days (as the case may be)" in subsection (2)(a)(i) and (b)(i) and substituting in each case the words "period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower,"; and

(b) by deleting subsections (3) and (4) and substituting the following subsections:

5 “(3) Where an employer makes payment to a female employee in relation to whom the requirements of subsection (4) are satisfied, in respect of her absence from work for the adoption of a child, the Government may reimburse the employer an amount that —

10 (a) if the making of the application to adopt that child, or the issue of a dependant’s pass in respect of that child, is the employee’s first or second specified event — does not exceed each of the amounts mentioned in subsection (2)(a)(i) and (ii); and

15 (b) if the making of the application to adopt that child, or the issue of a dependant’s pass in respect of that child, is the employee’s third or subsequent specified event — does not exceed each of the amounts mentioned in subsection (2)(b)(i) and (ii).

20 (4) For the purposes of subsection (3), the requirements are all of the following:

25 (a) the eligibility date for the application to adopt the child is on or after the date of commencement of section 17(b) of the Child Development Co-Savings (Amendment) Act 2021;

30 (b) the requirements of section 12AC(1)(d), (e) and (f) are satisfied, but not the requirements of section 12AC(1)(b);

(c) the female employee’s absence from work commences on or after the eligibility date for the application to adopt the child;



- (d) the female employee’s absence from work occurs within 12 months commencing on the date of birth of the child.”.

### **Amendment of section 12B**

**18.** Section 12B of the principal Act is amended —

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- (a) by deleting the words “subsections (2) and (3)” in subsection (1) and substituting the words “subsections (1B), (1C), (2) and (3)”;
- (b) by deleting the words “subsection (2)” in subsection (1A) and substituting the words “subsections (1B), (1C) and (2)”;
- (c) by inserting, immediately after subsection (1A), the following subsections:

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“(1B) A male employee is not entitled to childcare leave and extended childcare leave under subsections (1) and (1A) respectively in respect of a qualifying child if —

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(a) the male employee is the natural father of the qualifying child; and

(b) either the male employee or the natural mother of the qualifying child was lawfully married to another person, or both of them were lawfully married but not to each other, at the time the qualifying child was conceived.

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(1C) Despite subsection (1B), if the male employee and the natural mother of the qualifying child become lawfully married to each other after the child is conceived (whether or not the marriage remains subsisting), the male employee then becomes entitled to childcare leave and extended childcare leave under subsections (1) and (1A) respectively in respect of the qualifying child —

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(a) in a case where the lawful marriage occurred before the birth of the qualifying child — starting on the date of the child’s birth; and

5 (b) in any other case — starting on the date of their lawful marriage.”;

(d) by inserting, immediately after the words “An employee” in subsection (2), the words “who is entitled to childcare leave and extended childcare leave under subsections (1) and (1A), respectively”;

10

(e) by inserting, immediately after the words “Subject to subsections” in subsections (16) and (16A), “(16B),”;

(f) by inserting, immediately after subsection (16A), the following subsection:

15 “(16B) Subsections (1B) and (1C) apply to a self-employed man as they apply to a male employee, with the following modifications:

(a) every reference in those subsections to a male employee is to be read as a reference to a self-employed man;

20

(b) every reference in those subsections to childcare leave under subsection (1) is to be read as a reference to a claim from the Government of the income mentioned in subsection (16);

25

(c) every reference in those subsections to extended childcare leave under subsection (1A) is to be read as a reference to a claim from the Government of the income mentioned in subsection (16A).”; and

30

(g) by deleting “11,” in subsection (21).

### **Amendment of section 12C**

**19.** Section 12C of the principal Act is amended —

- (a) by inserting, immediately after the words “subsections (2),” in subsection (1), “(2A),”;
- (b) by inserting, immediately after the word “subsections” in subsection (2), “(2A),”;
- (c) by inserting, immediately after subsection (2), the following subsection:
  - “(2A) Where, during a relevant period that starts in a calendar year (called the first calendar year) and ends in another calendar year (called the second calendar year), an employee takes any childcare leave under subsection (1), the Government may permit the employer to treat the childcare leave as being taken in either the first calendar year or second calendar year for the purpose of a claim under subsection (2).”;
- (d) by deleting the words “and (2)” in subsection (3) and substituting the words “, (2) and (2A)”;
- (e) by deleting the words “taken by the employee in any calendar year” in subsection (3) and substituting the words “taken or treated as taken by the employee in any calendar year”; and
- (f) by deleting the words “taken by the employee in that calendar year” in subsection (3) and substituting the words “taken or treated as taken by the employee in that calendar year”.

### **Amendment of section 12CA**

**20.** Section 12CA of the principal Act is amended —

- (a) by inserting, immediately after the words “subsections (2),” in subsection (1), “(2A),”;
- (b) by inserting, immediately after the word “subsections” in subsection (2), “(2A),”;

(c) by inserting, immediately after subsection (2), the following subsection:

“(2A) Where, during a relevant period that starts in a calendar year (called the first calendar year) and ends in another calendar year (called the second calendar year), an employee takes any extended childcare leave under subsection (1), the Government may permit the employer to treat the extended childcare leave as being taken in either the first calendar year or second calendar year for the purpose of a claim under subsection (2).”;

(d) by deleting the words “and (2)” in subsection (3) and substituting the words “, (2) and (2A)”;

(e) by deleting the words “taken by the employee in any calendar year” in subsection (3) and substituting the words “taken or treated as taken by the employee in any calendar year”; and

(f) by deleting the words “taken by the employee in that calendar year” in subsection (3) and substituting the words “taken or treated as taken by the employee in that calendar year”.

## **Amendment of section 12D**

**21.** Section 12D of the principal Act is amended —

(a) by deleting the words “subsection (2)” in subsection (1) and substituting the words “subsections (1A), (1B) and (2)”;

(b) by inserting, immediately after subsection (1), the following subsections:

“(1A) A male employee is not entitled to unpaid infant care leave under subsection (1) in respect of a qualifying child if —

(a) the male employee is the natural father of the qualifying child; and

(b) either the male employee or the natural mother of the qualifying child was lawfully married to another person, or both of them were lawfully married but not to each other, at the time the qualifying child was conceived. 5

(1B) Despite subsection (1A), if the male employee and the natural mother of the qualifying child become lawfully married to each other after the child is conceived (whether or not the marriage remains subsisting), the male employee then becomes entitled to unpaid infant care leave under subsection (1) in respect of the qualifying child — 10

(a) in a case where the lawful marriage occurred before the birth of the qualifying child — starting on the date of the child’s birth; and 15

(b) in any other case — starting on the date of their lawful marriage.”;

(c) by inserting, immediately after the words “An employee” in subsection (2), the words “who is entitled to unpaid infant care leave under subsection (1)”;

(d) by deleting the words “and each subsequent” in subsection (2)(b)(ii); and

(e) by deleting the words “and in each subsequent succeeding relevant period, respectively” in subsection (2)(b)(ii). 25

## **Amendment of section 12E**

**22.** Section 12E of the principal Act is amended —

(a) by inserting, immediately after the words “for him” in subsection (1)(b), the words “, or subsection (7B) entitles him”; 30

(b) by deleting the word “The” in subsection (5) and substituting the words “Subject to subsection (7B), the”;

(c) by deleting paragraph (b) of subsection (5A) and substituting the following paragraph:

“(b) must be made within a period which commences after the prescribed week of pregnancy and ends on the last day of the period of 12 months commencing on the date of the child’s birth; and”;

(d) by deleting the words “in the case of an election under subsection (5) for the natural father of the child to take shared parental leave or claim lost income” in subsection (6)(a) and substituting the words “in relation to a natural father of a child mentioned in subsection (1)(a)(i)”;

(e) by deleting the words “in the case of an election under subsection (5) for the adoptive father of the child to take shared parental leave or claim lost income” in subsection (6)(b) and substituting the words “in relation to an adoptive father of a child mentioned in subsection (1)(a)(ii)”;

(f) by inserting, immediately after subsection (7A), the following subsections:

“(7B) Subject to subsection (7C), where an appropriate applicant mentioned in subsection (6) —

(a) dies before making an election under subsection (5); or

(b) revokes an election in accordance with the regulations mentioned in subsection (5A)(c) but dies before making a new election,

the male employee or self-employed man who is the natural father or adoptive father mentioned in subsection (1)(a) is entitled to take shared parental leave in accordance with subsection (2) or to claim lost income in accordance with subsection (3), as the case may be —

- (c) in the case of the natural father of the child where the appropriate applicant was the natural mother of the child — for N weeks of the mother’s entitlement as a female employee under section 9(1), (1A) or (1B), or as a self-employed woman under section 9(4) or (4A) (whichever is applicable), in respect of her delivery of the child, that she did not consume before her death; and
- (d) in the case of the adoptive father of the child where the appropriate applicant was the adoptive mother of the child — for N weeks of the adoptive mother’s entitlement that she did not consume before her death under one of the following provisions:
- (i) if there was an application to adopt the child — section 12AA (in the case of a female employee) or section 12AB (in the case of a self-employed woman);
  - (ii) if the child was delivered by the appropriate applicant — section 9(1), (1A) or (1B) (in the case of a female employee) or section 9(4) or (4A) (in the case of a self-employed woman).
- (7C) The shared parental leave or lost income under subsection (7B)(c) or (d) must not exceed N weeks of such leave or lost income, as the case may be.”;
- (g) by deleting subsection (8) and substituting the following subsection:
- “(8) In this section and sections 12F and 12G, “N” is —

(a) the integer 1, 2, 3 or 4, as specified by the appropriate applicant mentioned in subsection (6) in her election made under subsection (5); or

5 (b) if subsection (7B) applies, the number of whole weeks of the appropriate applicant's unconsumed entitlement mentioned in subsection (7B)(c) or (d) (whichever is applicable), which must not exceed 4.”;

10 (h) by inserting, immediately after subsection (9A), the following subsection:

“(9B) If, at any time after the death of the appropriate applicant but within the period of 12 months commencing on the date of the child's birth —

15 (a) the employment of the child's natural father or adoptive father is terminated (whether by resignation or dismissal, on the completion of his contract of service, or for any other reason); or

20 (b) the natural father or adoptive father ceases to be actively engaged in his trade, business, profession or vocation,

then —

25 (c) the father's entitlement under subsection (7B)(c) or (d) is reduced to the number of whole weeks of shared parental leave that he has not consumed by the time his employment is terminated, or he ceases to be actively engaged in his trade, business, profession or vocation, as the case may be;

30 (d) any remaining days of the entitlement under subsection (7B)(c) or (d) that do



not constitute a whole week are forfeited;  
and

(e) the reduced entitlement under paragraph (c) may be consumed by the father in the course of his re-employment with the same or another employer, or upon his active engagement in his trade, business, profession or vocation.”; and

(i) by inserting, immediately after subsection (14), the following subsection:

“(15) This section and section 12F apply in relation to the natural father of a stillborn child as they apply to the natural father of a child born alive, and in that case, the reference to the mother of the child who is the appropriate applicant is to be read as a reference to the mother of the stillborn child.”.

### **Amendment of section 12F**

**23.** Section 12F of the principal Act is amended —

(a) by deleting the words “the date of commencement of section 18(2) of the Child Development Co-Savings (Amendment No. 2) Act 2016” in subsection (1)(a) and substituting the words “1 July 2017, or (in the case of a stillborn child) on or after the date of commencement of section 23(a) of the Child Development Co-Savings (Amendment) Act 2021”;

(b) by inserting, immediately after the word “birth” in subsection (1)(b)(i), the words “, or (in the case of a stillborn child) would have been a citizen of Singapore at birth”;

(c) by deleting sub-paragraph (iii) of subsection (1)(c) and substituting the following sub-paragraph:

“(iii) within 12 months commencing on the date of the child’s birth, but on or

before either of the following applicable dates:

(A) the date that the child's mother makes an election under section 12E(5) in favour of the child's natural father;

(B) if the circumstances mentioned in section 12E(7B)(a) or (b) apply in relation to the child's mother, the date of her death,";

(d) by deleting the words "whether or not such marriage remains subsisting at the time of the child's birth or at the time of the election" in subsection (1)(c) and substituting the words "whether or not such marriage remains subsisting at the time of the child's birth, or on the date of the election or the child's mother's death, as the case may be";

(e) by deleting paragraph (c) of subsection (1A) and substituting the following paragraph:

"(c) the adoptive father is lawfully married to the adoptive mother on or before either of the following applicable dates:

(i) the date that the adoptive mother makes an election under section 12E(5) in favour of the adoptive father;

(ii) if the circumstances mentioned in section 12E(7B)(a) or (b) apply in relation to the adoptive mother, the date of her death; and";

(f) by deleting the words "per week" in subsection (2)(a) and substituting the words "for every period equal in duration to the male employee's weekly index or every 6 days, whichever is the lower,"; and

- (g) by deleting the words “\$2,000 per week” in subsection (3)(a) and substituting the words “\$2,500 for every period equal in duration to the self-employed man’s weekly index or every 6 days, whichever is the lower.”.

**Amendment of section 12G**

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**24.** Section 12G of the principal Act is amended —

- (a) by deleting the words “per week” in subsection (2)(a) and substituting the words “for every period equal in duration to the male employee’s weekly index or every 6 days, whichever is the lower,”;
- (b) by deleting subsections (3) and (4); and
- (c) by deleting the words “, and recovery by the Government of,” in the section heading.

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**Amendment of section 12H**

**25.** Section 12H of the principal Act is amended —

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- (a) by deleting the words “shall forfeit his entitlement (or the balance thereof) upon the termination of his employment.” in subsection (3) and substituting the following words:

“forfeits the following upon the termination of his employment:

20

- (a) the entitlement (or the balance of that entitlement) to absent himself from work on paternity leave;
- (b) the entitlement to receive payment from his employer at his gross rate of pay in respect of the forfeited period of absence from work under paragraph (a).”;

25

- (b) by inserting, immediately after subsection (11), the following subsection:

“(12) This section and section 12I apply in relation to the natural father of a stillborn child as they apply to the natural father of a child born alive.”.

30

## **New section 12HA**

**26.** The principal Act is amended by inserting, immediately after section 12H, the following section:

### **“Paternity benefits for eligible fathers**

5       **12HA.**—(1) This section applies to a man who satisfies the requirements of section 12I(4A) (called in this section an eligible father).

10       (2) Unless disqualified under subsection (4), an eligible father is entitled to claim from the Government an amount equivalent to 14 days of his total income during such period before the delivery of the child or the eligibility date for the application to adopt the child (whichever is applicable) as may be prescribed.

(3) An eligible father’s entitlement under subsection (2) is —

15       (a) an amount that does not exceed \$2,500 for every 7 days; and

(b) to be reduced in accordance with any regulations made under section 20 if any of the following conditions applies to him:

20       (i) his employer 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;

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

30       (iii) his employment is terminated upon completion of his contract of service, and he failed to exercise any part of his entitlement under this Act to be absent from work before the date of completion of his contract.

(4) Except as provided in subsections (5) and (6), an eligible father is not entitled to claim any payment from the Government under subsection (2), if —

- (a) he is also a male employee who is entitled to absent himself from work under section 12H(1) and to receive payment from his employer under section 12H(2), in respect of the same birth or adoption of the child (as the case may be), regardless of whether he has forfeited the whole or part of his entitlement to absent himself from work and to receive payment from his employer under section 12H(3); or 5
- (b) he is also a self-employed man who is entitled to claim from the Government his lost income under section 12H(4), in respect of the same birth or adoption of the child, as the case may be. 10

(5) Subsection (4) and section 12M do not disqualify an eligible father from claiming payment from the Government under subsection (2) in respect of any period when he is on leave of absence without pay granted by his employer at his request, if the leave is for a continuous period ending at least 12 months after the date of birth of the child. 15

(6) Subsection (4) and section 12H(3) do not disqualify an eligible father from claiming payment from the Government under subsection (2) if he would have been entitled to absent himself from work under section 12H(1) and to receive payment from his employer under section 12H(2), had his employment not been terminated by reason of one of the following: 20 25

- (a) upon the completion of his contract of service;
- (b) on the ground of redundancy or by reason of any reorganisation of his employer's profession, business, trade or work.

(7) Section 9(7) and (8) applies to the meaning of the total income of an eligible father under subsection (2), with the following modifications: 30

- (a) every reference in section 9(7) and (8) to a period prescribed for the purposes of section 9(5A) is a

reference to a period prescribed for the purposes of subsection (2);

(b) every reference in section 9(7) and (8) to a woman's employment or self-employment, or both, is a reference to an eligible father's employment or self-employment, or both.

(8) The amount of payment mentioned in subsection (3)(a) is inclusive of any contribution to the Central Provident Fund which a male employee or a self-employed man is liable to make under the Central Provident Fund Act.

(9) Nothing in this section affects any other benefits that a male employee is entitled to, in respect of the birth of his child or his adoption of a child (as the case may be), under the terms of his contract of service or under any written law.

(10) This section applies in relation to the natural father of a stillborn child as it applies to the natural father of a child born alive.”.

### **Amendment of section 12I**

**27.** Section 12I of the principal Act is amended —

(a) by deleting the words “the date of commencement of section 21(a) of the Child Development Co-Savings (Amendment No. 2) Act 2016” in subsection (1)(a) and substituting the words “1 January 2017, or (in the case of a stillborn child) on or after the date of commencement of section 27(a) of the Child Development Co-Savings (Amendment) Act 2021”;

(b) by inserting, immediately after the word “birth” in subsection (1)(b)(i), the words “, or (in the case of a stillborn child) would have been a citizen of Singapore at birth”;

(c) by deleting the words “or section 12H(4)” in subsection (1A) and substituting the words “, section 12H(4) or section 12HA(2)”;

- (d) by inserting, immediately after the word “born” in subsection (1A), the words “or stillborn”;
- (e) by deleting the words “per week of the male employee’s” in subsection (3)(a) and substituting the words “for every period equal in duration to the male employee’s weekly index or every 6 days, whichever is the lower, of his”;
- (f) by deleting the words “per week” in subsection (4)(a) and substituting the words “for every period equal in duration to the self-employed man’s weekly index or every 6 days, whichever is the lower,”; and
- (g) by inserting, immediately after subsection (4), the following subsections:
- “(4A) A man who is the natural father of a child or the adoptive father of a child is entitled to paternity benefits under section 12HA(2), if —
- (a) in relation to the child —
- (i) the mother’s confinement in respect of the child occurs, or the estimated delivery date for that confinement is, on or after 1 January 2021; or
- (ii) the eligibility date for the application to adopt the child is on or after 1 January 2021, and the child is below 12 months of age on that eligibility date;
- (b) for at least 90 days in total during the period of 12 months immediately before the day of the mother’s confinement or the eligibility date for the application to adopt the child (as the case may be), the man has been employed by one or more employers, self-employed or both (whether in Singapore or outside Singapore);

(c) in the case of a man who is the natural father of the child, the requirements of subsection (1)(b) and (c) are satisfied;

5 (d) in the case of a man who is the adoptive father of the child, the requirements of subsection (2)(c) and (f) are satisfied; and

(e) in the case of a man who has been employed outside Singapore or self-employed outside Singapore, he —

10 (i) is resident in Singapore, and is no longer employed outside Singapore or self-employed outside Singapore (as the case may be), on the day of the mother's confinement or the  
15 eligibility date for the application to adopt the child, as the case may be; and

(ii) opts to do either or both of the following:

20 (A) use any period during the 12 months immediately before the day of the mother's confinement or the eligibility date for the application to adopt the child (as the case may be) when he was employed outside  
25 Singapore, or was self-employed outside Singapore, to satisfy the requirement in paragraph (b);

30 (B) use his income during any period mentioned in sub-paragraph (A) to calculate his total income for the  
35 purposes of section 12HA(2).



(4B) Section 9A(2A) applies for the purposes of reckoning the number of days under subsection (4A)(b) in which a man has been employed or self-employed, with the following modifications:

(a) the reference to the day of a woman's confinement in section 9A(2A)(a) is a reference to the day of confinement of the mother of the child or the eligibility date for the application to adopt the child, whichever is applicable;

(b) every reference in section 9A(2A) to a woman's employment or self-employment is a reference to the employment or self-employment (as the case may be) of the man mentioned in subsection (4A)."

### **Amendment of section 12J**

**28.** Section 12J of the principal Act is amended —

(a) by deleting the words "per week of the male employee's" in subsection (2)(a) and substituting the words "for every period equal in duration to the male employee's weekly index or every 6 days, whichever is the lower, of his"; and

(b) by deleting subsections (3) and (4) and substituting the following subsections:

"(3) Where an employer makes payment to a male employee in relation to whom the requirements of subsection (4) are satisfied, for his absence from work with respect to the delivery or adoption of a child, the Government may reimburse the employer an amount that does not exceed each of the amounts mentioned in subsection (2)(a) and (b).

(4) For the purposes of subsection (3), the requirements are all of the following:

(a) in the case of a male employee who is the natural father of the child —

(i) the requirements of section 12I(1)(b) and (c) are satisfied, but not the requirements of section 12I(1)(d); and

(ii) the date of birth of his child is on or after the date of commencement of section 28(b) of the Child Development Co-Savings (Amendment) Act 2021;

(b) in the case of a male employee who is the adoptive father of the child —

(i) the requirements of section 12I(2)(c) and (f) are satisfied, but not the requirements of section 12I(2)(d); and

(ii) the making of the employee's application to adopt that child, or the issue of a dependant's pass in respect of that child (whichever is applicable) is on or after the date of commencement of section 28(b) of the Child Development Co-Savings (Amendment) Act 2021;

(c) where section 12I(1)(b)(ii) applies, the male employee's absence from work commences on or after the date that his child becomes a citizen of Singapore;

(d) the male employee's absence from work occurs within 12 months commencing on the date of birth of the child.

(5) Subsection (4) applies in relation to the natural father of a stillborn child as it applies to the natural father of a child born alive.”.

### **Amendment of section 12M**

**29.** Section 12M of the principal Act is amended by inserting, immediately after subsection (2), the following subsection:

“(3) This section does not affect the operation of sections 9(6A), 12A(6) and 12HA(5).”.

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### **New sections 12N and 12O**

**30.** The principal Act is amended by inserting, immediately after section 12M, the following sections:

#### **“Recovery by employer or Government due to defaulting event**

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**12N.—**(1) Where an employer (not being the Government) —

(a) has, on account of a defaulting event, made any payment under a relevant statutory provision to an employee to which the employee is not entitled; and

(b) has not been reimbursed by the Government under a relevant statutory provision for that payment,

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the employer may recover the payment directly from the employee.

(2) Where an employer (not being the Government) has made any payment to an employee under a relevant statutory provision in respect of the employee’s adoption of a child and a defaulting event mentioned in paragraph (f) of the definition of “defaulting event” in subsection (9) occurs after the payment has been made, the employer may —

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(a) in a case where the Government has refused to reimburse the employer for that payment — recover that payment directly from the employee; or

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(b) in a case where the Government has given written notice to the employer of the Government’s intention to recover the whole or any part of the amount reimbursed by the Government to the employer for that payment — recover from the employee any

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remaining amount of that payment that the Government does not intend to recover.

(3) However, if the employer mentioned in subsection (1) fails to recover the whole or any part of the payment from the employee, the Government may reimburse the employer for the whole or any part of that payment if the Government is satisfied that —

(a) the employer has failed to so recover despite all reasonable efforts; and

(b) that payment was not made on account of a defaulting event caused or permitted to be caused by the employer.

(4) Where the Government has reimbursed an employer under a relevant statutory provision in respect of any payment made by the employer to the employer's employee and the employer recovers the payment or any part of it directly from the employee —

(a) the employer must refund to the Government the amount of the payment or part of it (as the case may be) recovered from the employee within one month after the later of the following dates:

(i) the date the amount is so recovered;

(ii) the date the employer receives the amount reimbursed; and

(b) if the employer fails to refund the amount recovered to the Government under paragraph (a), the Government may —

(i) recover the whole or any part of the amount reimbursed from the employer as a civil debt;

(ii) deduct the whole or any part of the amount reimbursed from any subsequent reimbursement to be made by the Government under the same or a different relevant statutory

provision to the employer in respect of the same employee; or

- (iii) make a deduction under sub-paragraph (ii) and recover any amount that remains outstanding after the deduction from the employer as a civil debt.

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(5) An employer who contravenes subsection (4)(a) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$20,000.

(6) Despite anything in section 12B, where any amount has been paid by an employer to an employee under that section, and the Government has refused under section 12C(3) or (4) or 12CA(3) or (4) to reimburse the employer for that amount —

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- (a) the employer may recover that amount directly from the employee; and

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- (b) the recovery of that amount by the employer is not to be treated as a contravention of section 12B(9).

(7) Where the Government (as an employer or otherwise) has, on account of a defaulting event —

- (a) made any payment under a relevant statutory provision to any employee, self-employed person or other person (called a relevant payee) to which the relevant payee is not entitled; or

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- (b) reimbursed an employer under a relevant statutory provision for the whole or any part of the payment made by the employer to a relevant payee (then being an employee of that employer), that ought not to have been reimbursed,

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the Government may —

- (c) recover the whole or any part of the payment from the relevant payee as a civil debt;

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- (d) deduct the whole or any part of the payment from any subsequent payment to be made under the same or a

different relevant statutory provision by the Government to the relevant payee; or

- (e) make a deduction under paragraph (d) and recover any amount that remains outstanding after the deduction from the relevant payee as a civil debt.

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(8) Where —

- (a) the Government has, on account of a defaulting event caused or permitted to be caused by an employer, reimbursed the employer under a relevant statutory provision for making a payment in respect of an employee, to which the employer is not entitled; and

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- (b) the Government has not recovered, or is unable to recover, in accordance with subsection (7)(c), (d) or (e), the whole or any part of the payment for which the reimbursement under paragraph (a) was made,

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the Government may —

- (c) recover the whole or any part of the reimbursement under paragraph (a) (except for any amount recovered by the Government under subsection (7)(c), (d) or (e) in relation to that reimbursement) from the employer as a civil debt;

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- (d) deduct the whole or any part of the reimbursement under paragraph (a) (except for any amount recovered by the Government under subsection (7)(c), (d) or (e) in relation to that reimbursement) from any subsequent reimbursement to be made by the Government to the employer —

25

- (i) under the same or a different relevant statutory provision; and

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- (ii) in respect of the same employee; or

- (e) make a deduction under paragraph (d) and recover any amount that remains outstanding after the deduction from the employer as a civil debt.

## (9) In this section —

“defaulting event”, in relation to any payment or reimbursement, means any of the following:

- (a) an error (however caused);
- (b) any false or misleading statement, document, or information made or provided by any person; 5
- (c) in the case of a payment by an employer to an employee under section 12B in respect of any childcare leave or extended childcare leave — the taking of any such leave in excess of the employee’s entitlement, or despite the lack of the employee’s entitlement, under that section; 10
- (d) in the case of a payment by the Government to a person under section 9(5A), 12A(2) or 12HA(2) — 15
  - (i) the entitlement to such payment is disqualified under section 9(6), 12A(5) or 12HA(4), whichever is applicable; or
  - (ii) any absence without pay mentioned in section 9(6A), 12A(6) or 12HA(5) (whichever is applicable) ends before the 12-month period mentioned in the applicable provision; 20
- (e) in the case of any reimbursement made by the Government to an employer, or any payment made by the Government (as an employer or otherwise), under a relevant statutory provision in respect of a person’s application to adopt a child, the child whom that person has applied to adopt — 25
  - (i) is not adopted by that person within 12 months commencing on the eligibility date in relation to the application to adopt the child; or 30

(ii) where the child is not a citizen of Singapore by birth, does not become a citizen of Singapore within 6 months commencing on the date the child is adopted by that person;

(f) in the case of a payment made by an employer to the employer's employee under a relevant statutory provision in respect of the employee's application to adopt a child —

(i) the events referred to in sub-paragraph (i) or (ii) of paragraph (e) apply in relation to the child; and

(ii) the Government has refused the employer's claim for reimbursement under a relevant statutory provision, or has given written notice to the employer that the Government intends to recover from that employee the whole or any part of the amount reimbursed by the Government to the employer in respect of that employee;

“employee” includes a person alleged to be an employee, even though the person is not so employed.

(10) In this section and section 12O, “relevant statutory provision” means any of the following provisions:

(a) any provision of this Part;

(b) section 10A, 12A, 12K, 12KB or 12KC of this Act as in force immediately before 1 January 2017.

### **Recovery by Government in other circumstances**

**12O.**—(1) The Government may recover from a woman who delivers a child an amount in accordance with regulations made under section 20 if —

(a) the Government has paid one or more of the following:



- (i) any amount under section 9(5A) in respect of the woman's delivery of the child;
- (ii) any reimbursement claimed by the woman's employer under section 10 (whether or not pursuant to an exemption under section 22) for any amount paid to the woman in respect of her delivery of the child; 5
- (iii) where the woman has made an election under section 12E(5) for the natural father or adoptive father of the child to take shared parental leave or claim lost income in respect of the child — 10
  - (A) any reimbursement claimed by the father's employer under section 12G (whether or not pursuant to an exemption under section 22) for any amount paid to the father under section 12E(2) for shared parental leave taken in respect of the child; or 15
  - (B) any amount of lost income claimed by the father under section 12E(3) (whether or not pursuant to an exemption under section 22) for ceasing to be actively engaged in his trade, business, profession or vocation in respect of the child; and 20
- (b) either of the following applies: 25
  - (i) the total period of absence from work under section 9(1), (1A) or (1B) or section 12E(2) and cessation of active engagement in trade, business, profession or vocation under section 12E(3) to which the payment by the Government under paragraph (a) relates, exceeds — 30
    - (A) 56 days, if the woman's confinement during which the child is delivered is the

woman's first or second specified event;  
or

(B) 112 days, if the woman's confinement during which the child is delivered is the woman's third or subsequent specified event;

(ii) the total amount paid by the Government under paragraph (a) exceeds —

(A) the amount mentioned in section 9(5A)(a), if the woman's confinement during which the child is delivered is the woman's first or second specified event; or

(B) the amount mentioned in section 9(5A)(b), if the woman's confinement during which the child is delivered is the woman's third or subsequent specified event.

(2) The Government may recover from a woman an amount in accordance with regulations made under section 20 if, in relation to the woman's adoption of a child —

(a) the Government has paid one or more of the following:

(i) any amount under section 12A(2) in respect of the woman's adoption of the child;

(ii) any reimbursement claimed by the woman's employer under section 12AD (whether or not pursuant to an exemption under section 22) for any amount paid to the woman in respect of her adoption of the child;

(iii) where the woman has made an election under section 12E(5) for the adoptive father of the child to take shared parental leave or claim lost income in respect of the child —

- (A) any reimbursement claimed by the father's employer under section 12G (whether or not pursuant to an exemption under section 22) for any amount paid to the father under section 12E(2) for shared parental leave taken in respect of the child; or 5
  - (B) any amount of lost income claimed by the father under section 12E(3) (whether or not pursuant to an exemption under section 22) for ceasing to be actively engaged in his trade, business, profession or vocation in respect of the child; and 10
- (b) either of the following applies:
- (i) the total period of absence from work under section 12AA(1) or section 12E(2) and cessation of active engagement in trade, business, profession or vocation under section 12E(3), to which the payment by the Government under paragraph (a) relates, exceeds — 15
    - (A) 56 days, if the woman's adoption of the child is the woman's first or second specified event; or
    - (B) 84 days, if the woman's adoption of the child is the woman's third or subsequent specified event; 20
  - (ii) the total amount paid by the Government under paragraph (a) exceeds —
    - (A) the amount mentioned in section 12A(2)(a), if the woman's adoption of the child is the woman's first or second specified event; or 30
    - (B) the amount mentioned in section 12A(2)(b), if the woman's 35

adoption of the child is the woman's third or subsequent specified event.

(3) The Government may recover from a man an amount in accordance with regulations made under section 20 if, in relation to the delivery or adoption of a child —

(a) the Government has paid one or more of the following:

(i) any amount under section 12HA(2) in respect of the delivery or adoption of a child, whichever is applicable;

(ii) any reimbursement claimed by the man's employer under section 12J (whether or not pursuant to an exemption under section 22) for any amount paid to the man in respect of the delivery of the child or the adoption of the child, as the case may be; and

(b) either of the following applies:

(i) the total period of absence from work under section 12H(1) to which the payment by the Government under paragraph (a) relates, exceeds 14 days;

(ii) the total amount paid by the Government under paragraph (a) exceeds the amount mentioned in section 12HA(2).

(4) For the purposes of subsections (1), (2) and (3), the Government may recover the amount concerned from the woman or man (as the case may be) as a civil debt or by deducting the amount concerned from any subsequent payment made by the Government to the woman or man concerned (as the case may be) under any relevant statutory provision.”.

## Amendment of section 14

31. Section 14(1) of the principal Act is amended —

(a) by deleting paragraph (*db*) and substituting the following paragraph:

“(*db*) the entitlement of a person to any payment from the Government under section 9(5A) or (6B), section 12A(2) or (7) or section 12HA(2) or (6);” and 5

(b) by deleting the words “11, 12AD, 12C, 12CA, 12G or 12J” in paragraph (*e*) and substituting the words “12AD, 12C, 12CA, 12G, 12J or 12N”. 10

## New section 15A

32. The principal Act is amended by inserting, immediately after section 15, the following section:

**“Powers to verify statement, document or information, etc.** 15

**15A.**—(1) The powers under this section may be exercised only for the purposes of inquiring into or ascertaining the truth or correctness of any statement, document or information made or provided by any person to a Director or a person authorised by the Director (called an authorised person) in connection with — 20

(a) any membership of the Scheme, or any payment, withdrawal or transfer under the Scheme; or

(b) a claim for any payment, reimbursement or lost income under this Act. 25

(2) A Director or an authorised person may, at any reasonable time, do any of the following, without involving any search of any property or person:

(a) enter any premises;

(b) require any person to provide or give access to, without charge, any document (in whatever form) or 30

information reasonably required for any purpose in subsection (1);

(c) inspect and make copies of or take extracts from any such document;

5 (d) take possession of any such document if, in the opinion of the Director or authorised person —

(i) the inspection or copying of or extraction from the document cannot reasonably be performed without taking possession;

10 (ii) the document may be interfered with or destroyed unless possession is taken; or

15 (iii) the document may be required as evidence in any proceedings instituted or commenced for any of the purposes of, or in connection with, this Act.

(3) The power to require a person to provide any document or information under subsection (2)(b) includes the power —

20 (a) to require the person, or any person who is or was an officer or employee of that person, to provide an explanation of the document or information;

(b) if the document or information is not provided, to require the person to state, to the best of the person's knowledge and belief, where it is; and

25 (c) if the information is recorded otherwise than in legible form, to require the information to be made available to the Director or authorised person (as the case may be) in legible form.

30 (4) For the purposes of subsection (2), if any document is kept in electronic form, the power of a Director, or an authorised person who is a public officer, includes the following powers:

(a) the power to inspect the document includes the power to —

- (i) access any computer or other equipment (including a mobile telephone) in which the document is stored; and
  - (ii) require any person having charge of, or otherwise concerned with the operation of, the computer or other equipment to provide assistance in gaining such access; 5
- (b) the power to take possession of the document includes the power to —
- (i) make copies of the document in legible or electronic form; and 10
  - (ii) transfer the information from the document to a disk, tape or other storage device.

(5) If the Director or authorised person is unable to make copies of the document, or transfer the information from the document, under subsection (4)(b), the Director or an authorised person who is a public officer may — 15

- (a) seize the computer or other equipment (including a mobile telephone) in which the document or material is stored, as evidence in proceedings for an offence under this Act; and 20
- (b) require any person having charge of, or otherwise concerned with the operation of, the computer or other equipment to disclose any password or access code for gaining access to the document stored in the computer or other equipment.”. 25

### **Amendment of section 16**

**33.** Section 16 of the principal Act is amended —

- (a) by deleting subsection (1) and substituting the following subsection: 30

“(1) Any person who for any purpose connected with this Act —

- (a) knowingly makes any false or misleading statement;
- (b) provides, or causes or knowingly allows to be provided, any document or information which the person knows to be false or misleading in a material particular; or
- (c) intentionally alters, suppresses or destroys any document which the person is required to provide under section 15A,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 12 months or to both.”;

- (b) by deleting the words “produced or furnished any document” in subsection (2) and substituting the words “provided any document or information”; and
- (c) by deleting the words “or document” in subsection (2) and substituting the words “, document or information, as the case may be”.

#### **Amendment of section 19**

**34.** Section 19(1) of the principal Act is amended by deleting the words “section 11” and substituting the words “section 12N”.

#### **Amendment of section 20**

**35.** Section 20 of the principal Act is amended —

- (a) by inserting, immediately before paragraph (a) of subsection (2), the following paragraph:

“(aa) the claims by any person for any payment, lost income or reimbursement under this Act, including making provision for the submission of a claim, and the requirements for a submission, on any website or using an electronic system, the time for making a claim or an adjustment to



a claim, and the circumstances in which a claim may be refused;”;

- (b) by deleting the words “12AA, 12AB, 12E or 12H” in subsection (2)(a)(i) and substituting the words “12A, 12AA, 12AB, 12E, 12H or 12HA”; 5
- (c) by deleting the word “and” at the end of subsection (2)(b)(i);
- (d) by inserting the word “and” at the end of sub-paragraph (ii) of subsection (2)(b), and by inserting immediately thereafter the following sub-paragraph: 10
- “(iii) the amount which a person is entitled to claim from the Government under section 9(5A), 12A(2) or 12HA(2);”;
- (e) by deleting the words “the authority responsible for the assessment” in subsection (2)(d) and substituting the words “the assessment, determination”; 15
- (f) by deleting the word “and” at the end of subsection (2)(d)(ii);
- (g) by inserting the word “and” at the end of sub-paragraph (iii) of subsection (2)(d), and by inserting immediately thereafter the following sub-paragraph: 20
- “(iv) any claim under section 9(5A), 12A(2), 12HA(2) or any other provision of this Act;”;
- (h) by inserting, immediately after the word “thereof” in subsection (2)(e), the words “, or the records to be kept and maintained by any person for the purposes of a claim under this Act”; and 25
- (i) by inserting, immediately after subsection (2A), the following subsection: 30
- “(2B) Regulations made for the purposes of subsection (2) may —

- 5 (a) provide for a decision on the assessment, determination and payment of a claim under this Act to be made by a Director or another person acting under the direction of the Director, or a body of persons (each called a relevant authority), or by an electronic system for which operation a relevant authority is responsible;
- 10 (b) provide that a decision made by the operation of the electronic system is taken to be a decision made by a relevant authority responsible for its operation; and
- 15 (c) provide for the circumstances in which a relevant authority may review or substitute a decision taken to be made by the relevant authority under paragraph (b).”.

### **Amendment of Schedule**

**36.** The Schedule to the principal Act is amended —

- 20 (a) by inserting, immediately after paragraph 3 of the Notes on Table in Part 1, the following paragraph:

“3A. For the purposes of calculating the weekly index, the maximum number of work days is 6.”;

- (b) by deleting paragraph 4 of the Notes on Table in Part 1 and substituting the following paragraph:

25 “4. In this Table —

“week” means a continuous period of 7 days commencing at midnight on Sunday;

30 “work day”, in relation to an employee, means a day on which the employee is required to work, under the terms of the employee’s contract of service.”; and

(c) by inserting, immediately after item 9 of Part 2, the following item:

“9A. Section 12B      The date on which the relevant period in relation to the childcare leave or extended childcare leave (as the case may be) starts, or the date on which the parent concerned is eligible for childcare leave or extended childcare leave under that section (as the case may be) during the relevant period, whichever is the later”.

### **Saving and transitional provision**

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

### **Validation of certain payments to self-employed men**

38. Any payment purportedly made by the Government under section 12F(3)(a) of the principal Act as in force during the period between 1 July 2017 and the date immediately before the date of commencement of section 23(g) (called the relevant provision), that exceeds \$2,000 per week of a self-employed man’s cessation of active engagement in his trade, business, profession or vocation, is as valid as it would have been if the relevant provision had specified an amount that does not exceed \$2,500 per week of such cessation.

### **Related amendments to Employment Act**

39.—(1) Section 2(1) of the Employment Act is amended —

(a) by inserting, immediately after the word “child” in the definition of “confinement”, the words “(including a stillborn child)”; and

(b) by inserting, immediately after the definition of “seafarer”, the following definition:

““stillborn child” means any child that has issued forth from its mother after the 28th week of

pregnancy and that did not at any time after being completely expelled from its mother breathe or show any other signs of life;”.

(2) Section 2(1) of the Employment Act, as amended by section 39(1)(b), is amended by deleting the definition of “stillborn child” and substituting the following definition:

““stillborn child” has the meaning given by section 2(1) of the Registration of Births and Deaths Act 2021;”.

(3) Section 76 of the Employment Act is amended —

(a) by inserting, immediately after subsection (5), the following subsection:

“(5A) Where the employment of a female employee is terminated because she resigns before she has exercised, wholly or partly, her entitlement to absent herself from work during a period mentioned in subsection (1)(a), (b) or (c), she forfeits the following upon termination of her employment:

(a) that entitlement (or the balance of that entitlement) to absent herself from work;

(b) the entitlement under this section (if any) to receive payment from her employer at her gross rate of pay in respect of the forfeited period of absence from work under paragraph (a).”; and

(b) by deleting the words “(whether by resignation or dismissal, upon the completion of her contract of service, or for any other reason)” in subsection (6) and substituting the words “(whether by dismissal, upon the completion of her contract of service, or for any reason other than by resignation)”.

## EXPLANATORY STATEMENT

This Bill seeks to amend the Child Development Co-Savings Act for the following main purposes:

- (a) to allow parents of a stillborn child who satisfy certain eligibility criteria to qualify for certain Government-paid leave and benefits (except for childcare leave, extended childcare leave and unpaid infant care leave);
- (b) to clarify certain policies with respect to existing schemes for paid leave and benefits;
- (c) to enhance support for parents with children who are Singapore citizens and satisfy certain eligibility criteria, by introducing Government-paid adoption benefits (GPAB) and Government-paid paternity benefits (GPPB);
- (d) to enhance financial support for working parents with children by providing certain Government-paid benefits if their employment is terminated on the ground of redundancy or by reason of any reorganisation of an employer's profession, business, trade or work;
- (e) to streamline the administration of payments and reimbursements under the Act by simplifying how some of the limits on such payments and reimbursements are determined;
- (f) to provide for new modes by which the Government may recover payments made under the Child Development Co-Savings Scheme (CDC Scheme) in Part II, and payments and reimbursements made under the various schemes for paid leave and benefits under Part III;
- (g) to confer certain powers on a public officer appointed by the Minister for the purposes of administering any provision of the Act (called a Director) or a person authorised by a Director, for the purposes of making inquiries into, or ascertaining the truth of any statement or document or information made or provided in connection with certain matters under Parts II and III;
- (h) to make other miscellaneous and technical amendments.

The Bill also makes related amendments to the Employment Act.

Clause 1 relates to the short title and commencement.

Clause 2(1) amends section 2 —

- (a) by clarifying that the definition of “confinement” includes the delivery of a stillborn child;

- (b) by inserting a new definition of “Director”, which is used in other clauses of the Bill;
- (c) by inserting definitions of “employed outside Singapore” and “self-employed outside Singapore” (which are re-enacted from definitions in the existing section 9A(8) with editorial amendments), due to the use of those terms in other clauses of the Bill;
- (d) by inserting a new definition of “stillborn child”, which is used in other clauses of the Bill which confer certain leave and benefits on parents with stillborn children; and
- (e) by inserting interpretive provisions in the new subsections (2A) and (2B) which relate to how the age of a person is reckoned and the determination of the period of entitlement upon the death of a person, respectively.

Clause 2(2), which will commence after clause 2(1), amends the definition of “stillborn child” inserted by clause 2(1) so that the definition will take the meaning given by section 2(1) of the Registration of Births and Deaths Act 2021 when that Act commences.

Clause 3 amends section 3(2)(i) to expand the scope of the regulation-making power with respect to the accounts to which moneys standing to the credit of a member under the CDC Scheme may be transferred.

Clause 4 amends section 4(1) —

- (a) by inserting a new paragraph (*da*) to clarify the circumstances in which a trustee of a member’s bank account is to be substituted with a legal guardian of the member instead of a substitute trustee mentioned in section 4(1)(e), (f) or (g), and by making amendments to paragraphs (e) and (f) consequential upon the insertion of that new paragraph (*da*);
- (b) by deleting and substituting paragraph (g) to empower a Director to appoint a substitute trustee if the trustee is unable or unwilling to act as trustee and in other circumstances; and
- (c) by inserting new paragraphs (*h*), (*i*) and (*j*) to prescribe new circumstances where a trustee can be substituted with the agreement of parents of a member or a trustee (if not a parent), or with only the nomination of one parent.

Clause 5 amends section 7(2) to expand the scope of the regulation-making power with respect to the refund of payments under paragraph (b), and to insert a new paragraph (f) to enable the making of regulations on matters relating to the audit of an approved person’s compliance with the Act, its regulations and any terms and conditions of approval applicable to the approved person.

Clause 6 amends section 8 to expand the grounds on which the Government may recover any payment made under the CDC Scheme and the modes of recovery.

Clause 7 simplifies the heading to Part III.

Clause 8 amends certain provisions of section 9(1A) which relate to leave taken under section 76(1)(a) or (b) of the Employment Act, to confer the following new entitlements in respect of paid maternity leave:

- (a) to allow a working mother, who is currently entitled to paid maternity leave for a further period of 4 weeks after her child becomes a citizen of Singapore, to take paid maternity leave for the agreed flexible period mentioned in the new section 9(1AA) inserted by clause 8(f);
- (b) to confer an entitlement on a working mother, who is currently entitled only to paid maternity leave for less than 4 weeks after her child becomes a citizen of Singapore, to instead have the full entitlement of a further 4 weeks of paid maternity leave, or to take paid maternity leave for the agreed flexible period mentioned in the new section 9(1AA);
- (c) to confer an entitlement on a working mother to paid maternity leave if her child becomes a citizen of Singapore after the period of 16 weeks which commences on the first day on which she exercised her entitlement under section 76(1)(a) or (b) of the Employment Act (as the case may be), but within the period of 12 months commencing on the day of her confinement. The entitlement consists of a further period of 4 weeks or the agreed flexible period mentioned in the new section 9(1AA).

Clause 8 also amends other provisions of section 9 —

- (a) to insert a new subsection (2A) (by clause 8(g)) on the forfeiture of entitlement to paid maternity leave in cases where a working mother resigns before she has exercised, wholly or partly, her entitlement. In particular, the forfeiture applies whether the working mother had exercised her entitlement in respect of leave over a continuous period or flexibly over one or more periods;
- (b) so that the provision in the new subsection (3) also applies in relation to the agreed flexible period (mentioned in the new section 9(1AA)) applicable to the working mother concerned (by clause 8(h) inserting the new paragraph (b) of section 9(3));
- (c) to put beyond doubt that the forfeiture of paid maternity leave in cases of termination of employment for any reason other than by resignation under section 9(3), concerns both the forfeiture of the leave itself taken flexibly over one or more periods and the corresponding payment at

the gross rate of pay for such forfeited periods of leave (by clause 8(*h*) inserting the new paragraphs (*c*) and (*d*) of section 9(3));

- (*d*) to clarify that a female employee who was entitled to certain entitlements under the Employment Act before her child became a citizen of Singapore, is not entitled to paid maternity benefits under the Act in respect of the same delivery (by clause 8(*l*));
- (*e*) to provide that a female employee whose employment is terminated on the ground of redundancy or by reason of any reorganisation of her employer's profession, business, trade or work, is not disqualified from certain Government-paid maternity benefits (by clause 8(*m*)); and
- (*f*) to delete subsections (9) and (10) as those subsections have been re-enacted with editorial amendments in the new sections 12N and 12O respectively (by clause 8(*p*)).

Clause 9 amends section 9A —

- (*a*) to extend maternity leave and benefits to a female employee or self-employed woman (whichever is applicable) whose child is a stillborn child (by clause 9(*a*), (*b*), (*c*) and (*m*));
- (*b*) to make drafting refinements to section 9A(2) for greater clarity but with no change in substance to the eligibility criteria for a woman to be entitled to maternity benefits (by clause 9(*d*), (*e*) and (*f*));
- (*c*) to align the extent of payment that a female employee is entitled to receive from her employer in respect of certain periods of maternity leave, to the extent of her employer's entitlement to receive reimbursement from the Government in respect of those same periods (by clause 9(*g*) deleting and substituting section 9A(4));
- (*d*) to simplify how one of the limits on the payment that a female employee is entitled to receive from her employer in respect of certain periods of maternity leave (for which the employer is entitled to claim reimbursement from the Government) is determined, by providing for a common method of determining an amount by reference to every period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower (regardless whether the maternity leave is taken over a continuous period or flexibly over one or more periods) (by clause 9(*g*) deleting and substituting section 9A(4));
- (*e*) to simplify how one of the limits on the payment that a self-employed woman is entitled to claim from the Government (in respect of certain periods of her cessation of active engagement in her trade, business, profession or vocation arising from her confinement) is determined, by



providing for a common method of determining an amount by reference to every period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower (regardless whether such cessation occurs over a continuous period or flexibly over one or more periods) (by clause 9(*h*) and (*i*)); and

- (*f*) to provide (by clause 9(*j*) and (*l*)) for new circumstances in which a woman's entitlement to payment from the Government in respect of maternity benefits will be reduced in accordance with regulations made under section 20, where —
  - (i) the employer has claimed reimbursement from the Government; and
  - (ii) the woman failed to exercise any part of her entitlement under the Act to paid maternity leave before completion of her contract of service.

Clause 10 amends section 10 —

- (*a*) to simplify how one of the limits on the reimbursement that an employer is entitled to claim from the Government in respect of certain periods of maternity leave of a female employee is determined, by providing for a common method of determining an amount by reference to every period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower (regardless whether the maternity leave is taken over a continuous period or flexibly over one or more periods); and
- (*b*) to insert a new subsection (2A) to confer discretion on the Government to reimburse an employer who voluntarily grants a female employee paid maternity leave even though the female employee is not entitled to such paid leave by virtue of her failure to meet the 3-month employment period for such paid leave under section 9A(1)(*c*) or 9A(1A)(*c*). The discretionary reimbursement is subject to certain requirements (provided in the new subsection (2B)) being satisfied in relation to the female employee.

Clause 11 repeals section 11, which is re-enacted with amendments as the new section 12N.

Clause 12 amends section 12(2)(*a*) to provide that certain provisions of the Employment Act referred to in section 12(2)(*a*) also apply to every employee to whom the new section 12A (inserted by clause 13) or the new section 12HA (inserted by clause 26) applies.

Clause 13 inserts the new section 12A which sets out the new Government-paid adoption benefits (GPAB) for eligible adoptive mothers.

Clause 14 amends section 12AA(5) —

- (a) to clarify that the limit on the payment that a female employee is entitled to receive from her employer in respect of certain periods of adoption leave (for which the employer is entitled to claim reimbursement from the Government) differs depending on whether it is her first or second specified event, or third or subsequent specified event;
- (b) to clarify that the limits on the payment that a female employee is entitled to receive from her employer in respect of her first or second specified event, only apply after the first 4 weeks of adoption leave taken by the female employee; and
- (c) to simplify how one of the limits on the payment that a female employee is entitled to receive from her employer in respect of certain periods of adoption leave (for which the employer is entitled to claim reimbursement from the Government) is determined, by providing for a common method of determining an amount by reference to every period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower (regardless whether the adoption leave is taken over a continuous period or flexibly over one or more periods).

Clause 15 amends section 12AB(2) to simplify how one of the limits on the payment that a self-employed woman is entitled to claim from the Government (in respect of certain periods of her cessation of active engagement in her trade, business, profession or vocation arising from her adoption of a child) is determined, by providing for a common method of determining an amount by reference to every period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower (regardless whether such cessation occurs over a continuous period or flexibly over one or more periods).

The clause also amends section 12AB(2)(a)(ii) to clarify that the total limit of \$20,000 specified in that provision only applies to certain period(s).

Clause 16 amends section 12AC to insert a new subsection (2) to set out the eligibility criteria for a woman who is entitled to the new GPAB set out in the new section 12A inserted by clause 13.

Clause 17 amends section 12AD to simplify how one of the limits on the reimbursement that an employer is entitled to claim from the Government in respect of certain periods of adoption leave of a female employee is determined, by providing for a common method of determining an amount by reference to every period equal in duration to 4 times the employee's weekly index or every 24 days, whichever is the lower (regardless whether the adoption leave is taken over a continuous period or flexibly over one or more periods).

The clause also amends section 12AD to confer on the Government the discretion to reimburse an employer who voluntarily grants paid adoption leave to a female employee even though she is not entitled to such paid leave by virtue of her failure to meet the 3-month employment period for such paid leave under the new section 12AC(1)(b). The discretionary reimbursement is subject to certain requirements (provided in the new section 12AD(4)) being satisfied in relation to the female employee.

Clause 18 amends section 12B to insert new subsections (1B), (1C) and (16B) which serve to disqualify certain natural fathers whose qualifying children were born out of extra-marital affairs from the entitlement to childcare leave and extended childcare leave (in the case of a male employee), or from the entitlement to payment for lost income (in the case of a self-employed man).

The clause provides that the natural father concerned becomes entitled to such leave or payment for lost income (as the case may be) prospectively after he marries the natural mother of the child.

The clause also makes other amendments consequential upon the insertion of the new subsections (1B), (1C) and (16B).

Clause 19 inserts the new section 12C(2A) to give the Government the discretion to permit an employer to treat childcare leave taken during a relevant period which straddles 2 calendar years, as being taken in one of those calendar years for the purpose of a claim for reimbursement from the Government under section 12C(2). The clause also makes other amendments to section 12C consequential upon the insertion of the new section 12C(2A).

Clause 20 inserts the new section 12CA(2A) to give the Government the discretion to permit an employer to treat extended childcare leave taken during a relevant period which straddles 2 calendar years, as being taken in one of those calendar years for the purpose of a claim for reimbursement from the Government under section 12CA(2). The clause also makes other amendments to section 12CA consequential upon the insertion of the new section 12CA(2A).

Clause 21 amends section 12D by inserting a new subsection (1A) which disqualifies a class of male employees from the entitlement to unpaid infant care leave even if their respective children are qualifying children. The class of male employees is the same class of male employees who are disqualified from the entitlement to childcare leave and extended childcare leave under the new section 12B(1B) inserted by clause 18.

The clause also makes other amendments consequential upon the insertion of the new subsection (1A), and editorial corrections to section 12D(2)(b)(ii).

Clause 22 amends section 12E —

- (a) to make provision in subsection (5A)(b) for regulations to be made to prescribe the week of the pregnancy after which an election for shared parental leave may be made;
- (b) to make amendments to subsection (6) consequential upon the insertion of a new subsection (7B);
- (c) to insert a new subsection (7B) so that a male employee or a self-employed man (called a widowed father), whose spouse died before making an election or a new election for him to take shared parental leave or claim for lost income, is conferred entitlements to shared parental leave or payment for lost income (as the case may be) by operation of law;
- (d) to insert new subsections (7C), (8) and (9B) related to the entitlements for a widowed father in the new subsection (7B), such as each entitlement not exceeding 4 weeks, the circumstances in which each entitlement may be reduced or forfeited, how the reduced entitlement may be carried forward for use in another employment or during any active engagement in trade, business, profession or vocation; and
- (e) to insert a new subsection (15) to clarify the application of sections 12E and 12F in relation to a natural father of a stillborn child, that is consequential upon the extension of shared parental leave to a natural father whose natural child was a stillborn child (as inserted by clause 23).

Clause 23 amends section 12F —

- (a) to extend shared parental leave to a male employee, and shared parental benefits for lost income to a self-employed man, whose natural child was a stillborn child;
- (b) to simplify how one of the limits on the payment that a male employee is entitled to receive from his employer in respect of shared parental leave is determined, by providing for a common method of determining an amount by reference to every period equal in duration to the employee's weekly index or every 6 days, whichever is the lower (regardless whether the shared parental leave is taken over a continuous period or flexibly over one or more periods);
- (c) to simplify how one of the limits on the payment that a self-employed man is entitled to claim from the Government (in respect of his cessation of active engagement in his trade, business, profession or vocation arising from the delivery or adoption of a child, as the case may be) is determined. The limit in question is simplified by providing that an amount is determined by reference to every period equal in

duration to the self-employed man's weekly index or every 6 days, whichever is the lower (regardless whether such cessation occurs over one period or more than one period);

- (d) to make amendments consequential upon the new entitlements for widowed fathers in the new subsection (7B) of section 12E; and
- (e) to correct the reference to \$2,000 in section 12F(3)(a) to \$2,500.

Clause 24 amends section 12G to simplify how one of the limits on reimbursement that an employer is entitled to claim from the Government in respect of a male employee's shared parental leave is determined, by providing for a common method of determining the amount by reference to every period equal in duration to the employee's weekly index or every 6 days, whichever is the lower (regardless whether the shared parental leave is taken over a continuous period or flexibly over one or more periods). The clause also deletes section 12G(3) and (4) as those provisions have been re-enacted with amendments in the new section 12N.

Clause 25 amends section 12H —

- (a) to put beyond doubt that the forfeiture under subsection (3) concerns both the forfeiture of the paternity leave from work and the corresponding payment at the gross rate of pay for such forfeited period of leave; and
- (b) to insert a new subsection (12) to clarify the application of sections 12H and 12I in relation to a natural father of a stillborn child, that is consequential upon the extension of paternity leave to a natural father whose natural child was a stillborn child (as inserted by clause 27).

Clause 26 inserts the new section 12HA which introduces new Government-paid paternity benefits (GPPB) for eligible natural fathers or adoptive fathers.

Clause 27 amends section 12I —

- (a) to extend the entitlement to paternity leave to a male employee or self-employed man (whichever is applicable) whose natural child was a stillborn child;
- (b) to simplify how one of the limits on the payment that a male employee is entitled to receive from his employer in respect of paternity leave is determined, by providing for a common method of determining the amount by reference to every period equal in duration to the employee's weekly index or every 6 days, whichever is the lower (regardless whether the paternity leave is taken over a continuous period or flexibly over one or more periods);

- (c) to simplify how one of the limits on the payment that a self-employed man is entitled to claim from the Government (in respect of his cessation of active engagement in his trade, business, profession or vocation arising from the delivery or adoption of a child, as the case may be) is determined. The limit in question is simplified by providing that an amount is determined by reference to every period equal in duration to the self-employed man's weekly index or every 6 days, whichever is the lower (regardless whether such cessation occurs over one period or more than one period); and
- (d) to insert the new subsections (4A) and (4B) which relate to the eligibility criteria for paternity benefits under the new section 12HA inserted by clause 26.

Clause 28 amends section 12J to simplify how one of the limits on the reimbursement that an employer is entitled to claim from the Government in respect of a male employee's paternity leave is determined, by providing for a common method of determining the amount by reference to every period equal in duration to the employee's weekly index or every 6 days, whichever is the lower (regardless whether the paternity leave is taken over a continuous period or flexibly over one or more periods).

The clause also makes provision for the Government's discretion to reimburse an employer for giving a male employee paid paternity leave even though he is not entitled to such paid leave by virtue of his failure to meet the 3-month employment period for such paid leave under section 12I(1)(d) or (2)(d). The discretionary reimbursement is subject to certain requirements (provided in the new section 12J(4)) being satisfied in relation to the male employee.

Clause 29 amends section 12M by inserting a new subsection (3) which puts beyond doubt that section 12M does not affect the operation of sections 9(6A), 12A(6) and 12HA(5).

Clause 30 inserts the new sections 12N and 12O on the recovery of moneys by employers or the Government.

The new section 12N relates to recovery of moneys by employers or the Government (whether as an employer or otherwise) on account of any payment or reimbursement due to a defaulting event. The new section 12N is a re-enactment of the repealed section 11 with amendments, of which the key amendments concern —

- (a) the re-organisation of the various provisions relating to the recovery of moneys by the Government or employers under Part III into the new section 12N;
- (b) the expansion of the grounds (defined as defaulting events in subsection (9)) on which certain payments or reimbursements may

be recovered by an employer or the Government, to include any error (however caused) and any false or misleading statement, document or information made or provided by any person in reliance on which the payment or reimbursement was made; and

- (c) the expansion of the modes of recovery of payments or reimbursements made by the Government (whether as an employer or otherwise). The new modes of recovery would allow the Government to recover any payment made by the Government to an employee, a self-employed person or any other person (called a relevant payee) by making a deduction from any subsequent payment made under the same or a different relevant statutory provision to the same relevant payee, or to recover any reimbursement made to an employer in respect of an employee (if wrongly reimbursed due to a defaulting event caused or permitted to be caused by the employer) from any subsequent reimbursement made under the same or a different relevant statutory provision to the employer in respect of the same employee.

The new section 12O relates to the recovery by the Government of an amount in accordance with regulations made under section 20, from a person in circumstances where one or more claims were paid in excess of the entitlements as described in the new section 12O.

Clause 31 amends section 14(1) to make amendments consequential upon the insertion of the new sections 12A and 12HA by clauses 13 and 26 respectively, and the re-enactment of section 11 as the new section 12N.

Clause 32 inserts the new section 15A which confers certain powers on a Director as defined in the amended section 2(1) or a person authorised by a Director for the purposes of inquiring into or ascertaining the truth or correctness of any statement, document or information made or provided by any person to the Director or a person authorised by the Director in connection with —

- (a) any membership of the Scheme, or any payment, withdrawal or transfer under the Scheme; or
- (b) a claim for any payment, reimbursement or lost income under the Act.

Clause 33 amends section 16 primarily to create an offence in the new subsection (1)(c) that is consequential upon the enactment of the new section 15A.

Clause 34 amends section 19(1) to make a numbering change consequential upon the re-enactment of section 11 as the new section 12N.

Clause 35 amends section 20 to broaden the scope of regulations that can be made under the Act, in relation to subject matters such as the making, assessment and determination of claims, and the keeping and maintenance of records for purposes of claims.

Clause 36 amends the Schedule to prescribe the maximum number of work days as 6 for the purpose of calculating the weekly index, to prescribe the applicable date for determining the weekly index in relation to the taking of childcare leave and extended childcare leave and to make other miscellaneous amendments to clarify the meaning of terms used in the Schedule.

Clause 37 empowers the Minister to make provisions of a saving or transitional nature for any provision of the Bill for a period of 2 years after the date of commencement of any provision of the Child Development Co-Savings (Amendment) Act 2021.

Clause 38 validates past payments purportedly made by the Government under section 12F(3)(a) as in force during the period between 1 July 2017 and the date immediately before the date of commencement of clause 23(g) (both dates inclusive).

Clause 39(1) makes related amendments to the Employment Act —

- (a) by clarifying that the definition of “confinement” includes the delivery of a stillborn child; and
- (b) by inserting a definition of “stillborn child”, as that term is used in the refined definition of “confinement”.

Clause 39(2), which will commence after clause 39(1), amends the definition of “stillborn child” inserted by clause 39(1) so that the definition in the Registration of Births and Deaths Act 2021 will apply when that Act comes into operation.

Clause 39(3) amends section 76 of the Employment Act by inserting a new subsection (5A) and amending subsection (6). Those amendments are similar to the new section 9(2A) and the amendment of section 9(3) of the Child Development Co-Savings Act, but with modifications for the entitlement to maternity leave under the Employment Act.

## EXPENDITURE OF PUBLIC MONEY

This Bill will involve the Government in extra financial expenditure, the exact amount of which cannot at present be ascertained.

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