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CHILD DEVELOPMENT CO-SAVINGS ACT 2001

CHILD DEVELOPMENT CO-SAVINGS (LEAVE AND BENEFITS) (AMENDMENT) REGULATIONS 2025

In exercise of the powers conferred by section 20 of the Child Development Co-Savings Act 2001, the Minister for Social and Family Development makes the following Regulations:

Citation and commencement

1. These Regulations are the Child Development Co-Savings (Leave and Benefits) (Amendment) Regulations 2025 and come into operation on 1 April 2025.

Amendment of regulation 2

2. In the Child Development Co-Savings (Leave and Benefits) Regulations 2017 (G.N. No. S 358/2017) (called in these Regulations the principal Regulations), in regulation 2 —

(a) in the definition of “inactivity period”, after paragraph (c), insert —

“(ca) in relation to a self-employed person who is entitled to claim lost income under section 12DA(6) of the Act, the period during which the self-employed person ceases to be actively engaged in his or her trade, business, profession or vocation in accordance with section 12DA(6)(c) and (d) of the Act;” and

(b) in the definition of “work day”, replace “Schedule” with “First Schedule”.

Amendment of regulation 3

3. In the principal Regulations, in regulation 3(1)(b), replace “woman or man” with “claimant”.

Replacement of regulation 4 and new regulations 4A and 4B

4. In the principal Regulations, replace regulation 4 with —

“Claim by employee from employer

4.—(1) For the purposes of ascertaining whether an employee is entitled to payment from the employee’s employer under section 9(1), (1A) or (1B), 12AA(4), 12DA(2), 12E(2) or 12H(2) of the Act (called in this regulation any specified provision of the Act), the employer may require the employee to give, or provide access to, any information or document that is necessary to ascertain the employee’s entitlement to that payment.

(2) If the employee fails to comply with any requirement imposed by the employer under paragraph (1), the employer may withhold or refuse to make payment to the employee at the employee’s gross rate of pay for the employee’s period of absence from work as provided under the Act.

(3) The gross rate of pay that is payable to an employee for the employee’s period of absence from work under any specified provision of the Act (other than under section 9(1A) of the Act) includes allowances only if the allowances have been paid to the employee for a period of 3 or more months immediately before the start of that period of absence from work (whether that period of 3 or more months occurred before, on or after 1 April 2025).

(4) The gross rate of pay that is payable to a female employee under section 9(1A) of the Act includes allowances only if the allowances have been paid to her for a period of 3 or more months immediately before the start of her period of absence from work under section 76(1) of the Employment Act 1968.

Prescribed notice period for continuous paid leave

4A. For the purposes of sections 12(1A)(c), 12AA(1A)(a), 12DA(3)(a) and 12H(1A)(a) of the Act, the prescribed period is 4 weeks.

Prescribed week of pregnancy for election

4B. For the purposes of section 12E(5A)(b) of the Act, the prescribed week of pregnancy is the 24th week of pregnancy.”.

Amendment of regulation 5

- 5.** In the principal Regulations, in regulation 5 —
- (a) in the regulation heading, after “**12A(2)**”, insert “, **12DC(2)**”;
 - (b) in paragraph (1), replace “or 12HA(2) of the Act” with “, 12DC(2) or 12HA(2) of the Act (called in this regulation a claimant)”;
 - (c) in paragraph (1)(a), after “section 12A(2)”, insert “, 12DC(2)”;
 - (d) in paragraph (2), replace “woman” with “claimant”;
 - (e) in paragraph (3), replace “man is entitled to claim from the Government under section 12HA(2)” with “claimant is entitled to claim from the Government under section 12DC(2) or 12HA(2)”;
 - (f) in paragraph (4)(a), replace “woman or man (called the claimant)” with “claimant”;
 - (g) in paragraph (4)(a)(ii) and (iii), replace “eligibility date for” with “eligibility date of”;
 - (h) in paragraph (4)(a), after sub-paragraph (ii), insert —
 - “(iia) in the case of a claim under section 12DC(2) of the Act — for the period that the claimant, being an eligible parent mentioned in section 12DC of the Act, has been employed (whether in Singapore or

elsewhere) during the 12 months immediately before the date of birth of the child or the eligibility date of the application to adopt the child, whichever is applicable;”;

- (i) in paragraph (4)(a)(iv), (vi) and (vii), replace “or the eligibility date mentioned in sub-paragraph (ii) or (iii)” with “the date of birth of the child mentioned in sub-paragraph (iia), or the eligibility date mentioned in sub-paragraph (ii), (iia) or (iii)”;
- (j) in paragraph (4)(ba), replace “or the eligibility date mentioned in sub-paragraph (a)(ii) or (iii) (whichever is applicable)” with “the date of birth of the child mentioned in sub-paragraph (a)(iia), or the eligibility date mentioned in sub-paragraph (a)(ii), (iia) or (iii), whichever is applicable”;
- (k) in paragraph (4)(c), replace “or the eligibility date mentioned in sub-paragraph (a)(ii) or (iii)” with “the date of birth of the child mentioned in sub-paragraph (a)(iia), or the eligibility date mentioned in sub-paragraph (a)(ii), (iia) or (iii)”;
- (l) in paragraph (4)(d)(ii), delete “and” at the end;
- (m) in paragraph (4)(d), after sub-paragraph (ii), insert —
 - “(iia) in the case of a claim under section 12DC(2) of the Act — the number representing the number of days calculated in accordance with the formula mentioned in section 12DC(2)(b) of the Act; and”;
- (n) in paragraph (4)(e)(i)(B), delete “and” at the end;
- (o) in paragraph (4)(e), after sub-paragraph (i), insert —
 - “(ia) in the case of a claim under section 12DC(2) of the Act, the claimant’s employer —

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- (A) has paid, or is required to pay, the claimant any amount in respect of the birth or adoption of the child, as the case may be; and
 - (B) is entitled to claim, or has claimed, reimbursement from the Government under section 12DB of the Act for the payment mentioned in sub-paragraph (A) (whether or not pursuant to an exemption under section 22 of the Act); and”;
- (p) in paragraph (4)(e)(ii), before “the case”, insert “in”;
 - (q) in paragraph (5)(b), delete “and” at the end; and
 - (r) in paragraph (5), after sub-paragraph (b), insert —
 - “(ba) in the case of a claimant for a claim under section 12DC(2) of the Act — any period of the claimant’s entitlement to be absent from work under section 12DA(2) of the Act; and”.

Deletion of regulation 6

- 6. In the principal Regulations, delete regulation 6.

Amendment of regulation 7

- 7. In the principal Regulations, in regulation 7 —
 - (a) in the regulation heading, replace “**or 12AD(1) or (3) of Act**” with “**, 12AD(1) or (3), or 12DB(4) or (6) of Act in respect of female employee**”;
 - (b) in paragraph (1), replace “or 12AD(1)” with “**, 12AD(1) or 12DB(4)**”;

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- (c) in paragraph (1)(a), replace “or 12AA(1)” with “, 12AA(1) or 12DA(2)”;
- (d) in paragraph (3)(a), delete “or” at the end;
- (e) in paragraph (3)(b), replace the full-stop at the end with “; or”;
- (f) in paragraph (3), after sub-paragraph (b), insert —
- “(c) the part of the period of a female employee’s absence from work mentioned in section 12DA(2)(a) of the Act for which the employer of the female employee has made payment to the female employee under section 12DA(2)(b) of the Act, and is entitled to claim reimbursement from the Government for the amount so paid.”;
- (g) in paragraph (4), replace “or 12AD(2)” with “, 12AD(2) or 12DB(5)”;
- (h) in paragraph (4)(d)(xi), delete “or” at the end;
- (i) in paragraph (4)(d)(xii), replace the full-stop at the end with “; or”;
- (j) in paragraph (4)(d), after sub-paragraph (xii), insert —
- “(xiii) where section 12DA(2) of the Act applies — the number of work days on which the female employee absented herself from work under section 12DA(2)(a)(i) or (ii) of the Act, for which she has received payment from her employer under section 12DA(2)(b) of the Act.”;
- (k) replace paragraph (5) with —
- “(5) The amount of reimbursement that an employer is entitled to claim from the Government under paragraph (4) for each work day that the female employee has absented herself from work must not exceed —

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- (a) where paragraph (4)(d)(i) to (xii) applies — an amount that is calculated in accordance with the formula $\frac{\$10,000}{C1}$, where C1 is 4 times the female employee's weekly index; or
- (b) where paragraph (4)(d)(xiii) applies — an amount that is calculated in accordance with the formula $\frac{\$2,500}{C2}$, where C2 is the female employee's weekly index.”;
- (l) in paragraph (6), replace “or 12AD(3)” with “, 12AD(3) or 12DB(6)”;
- (m) in paragraph (6), replace “or 12AD(1)” with “, 12AD(1) or 12DB(4)”;
- (n) in paragraph (6)(a)(ii), delete “or” at the end;
- (o) in paragraph (6)(b)(ii), replace the comma at the end with “; or”;
- (p) in paragraph (6), after sub-paragraph (b), insert —
- “(c) the claim concerns a female employee —
- (i) in relation to whom the requirements of section 12DB(7) of the Act are satisfied; and
- (ii) who absented herself from work in the manner described under section 12DA(2)(a)(i) or (ii) of the Act, and was paid by her employer at her gross rate of pay in accordance with section 12DA(2)(b) of the Act, as if she were a female employee entitled to be so absent and paid under section 12DA(2) of the Act,”;
- (q) in paragraph (6), replace “or 12AD(2) of the Act is to be read as a reference to the limits mentioned in section 10(2A) or 12AD(3) of the Act” with “, 12AD(2) or 12DB(5) of the Act is to be read as a reference to the

limits mentioned in section 10(2A), 12AD(3) or 12DB(6) of the Act, respectively”;

- (r) in paragraph (7), replace “If paragraph (6)(a)(i) is satisfied but not paragraph (6)(a)(ii), or paragraph (6)(b)(i) is satisfied but not paragraph (6)(b)(ii), as the case may be —” with —

“If —

(a) paragraph (6)(a)(i) is satisfied but not paragraph (6)(a)(ii);

(b) paragraph (6)(b)(i) is satisfied but not paragraph (6)(b)(ii); or

(c) paragraph (6)(c)(i) is satisfied but not paragraph (6)(c)(ii),

as the case may be, then —”;

- (s) in paragraph (7), reletter the existing sub-paragraphs (a) and (b) as sub-paragraphs (d) and (e), respectively; and
- (t) in paragraph (7)(d) and (e) (as relettered by paragraph (s)), replace “or 12AD(3)” wherever it appears with “, 12AD(3) or 12DB(6)”.

Amendment of regulation 8

8. In the principal Regulations, in regulation 8 —

- (a) in the regulation heading, replace “**section 12G(1) or 12J(1) or (3) of Act**” with “**section 12DB(4) or (6), 12G(1) or 12J(1) or (3) of Act in respect of male employee**”;
- (b) in paragraph (1), replace “section 12G(1)” with “section 12DB(4), 12G(1)”;
- (c) in paragraphs (1)(a) and (2)(a), replace “section 12E(2)(a)” with “section 12DA(2)(a) or 12E(2)(a)”;
- (d) in paragraph (3), replace “section 12G(2)” with “section 12DB(5), 12G(2)”;

(e) in paragraph (3), replace sub-paragraph (d) with —

“(d) D is the number of work days on which the male employee —

(i) absented himself from work on shared parental leave under section 12DA(2)(a)(i) or (ii) of the Act, for which he received payment from his employer under section 12DA(2)(b) of the Act;

(ii) absented himself from work on shared parental leave under section 12E(2)(a)(i), (ii) or (iii) of the Act, for which he received payment from his employer under section 12E(2)(b) of the Act; or

(iii) absented himself from work on paternity leave under section 12H(1)(a) or (b) of the Act, for which he received payment from his employer under section 12H(2) of the Act.”;

(f) in paragraph (5), replace “under section 12J(3)” with “under section 12DB(6) or 12J(3)”;

(g) in paragraph (5), replace “section 12J(1)” with “section 12DB(4) or 12J(1)”;

(h) in paragraph (5)(a), replace “section 12J(4)” with “section 12DB(7) or 12J(4)”;

(i) in paragraph (5), replace sub-paragraph (b) with —

“(b) who —

(i) absented himself from work in the manner described under section 12DA(2)(a)(i) or (ii) of the Act, and was paid by his employer at his gross rate of pay in accordance

with section 12DA(2)(b) of the Act, as if he were a male employee entitled to be so absent and paid under section 12DA(2) of the Act; or

- (ii) absented himself from work in the manner described under section 12H(1)(a) or (b) of the Act, and was paid by his employer at his gross rate of pay in accordance with section 12H(2) of the Act, as if he were a male employee entitled to be so absent and paid under section 12H of the Act.”;
- (j) in paragraph (5), replace “section 12J(2) of the Act is to be read as a reference to the limits mentioned in section 12J(3) of the Act” with “section 12DB(5) or 12J(2) of the Act is to be read as a reference to the limits mentioned in section 12DB(6) or 12J(3) of the Act, respectively”;
- (k) in paragraph (6)(a) and (b), replace “under section 12J(3)” with “under section 12DB(6) or 12J(3)”;
- (l) in paragraph (6)(b)(i), replace “section 12J(3) of the Act” with “section 12DB(6) or 12J(3) of the Act, as the case may be”.

Amendment of regulation 9

9. In the principal Regulations, in regulation 9 —

- (a) in paragraphs (1), (4) and (5), after “12AB(1),”, insert “12DA(6),”;
- (b) in paragraph (2)(a)(i)(B), replace “section 12E(3)” with “section 12DA(6), 12E(3)”;
- (c) in paragraph (2)(a)(i)(B), replace “day” with “date”.

New regulation 9A

10. In the principal Regulations, after regulation 9, insert —

“Apportionment of reimbursement amounts and priority of claims

9A.—(1) This regulation applies for the purposes of section 12MA of the Act in relation to *P* (as described in section 12MA(1) of the Act) and all employers of *P*.

(2) Where the aggregate amount of the claims by all employers of *P* exceeds the amount of the modified single employer reimbursement limits, even without including the aggregate amount of *P*'s claims as a self-employed person (if any), the amount of reimbursement to be paid by the Government to an employer of *P* must be calculated in accordance with the formula $\frac{C}{TC} \times \text{MRL}$, where —

- (a) *C* is the amount of the claim by the employer;
- (b) *TC* is the aggregate amount of the claims by all employers of *P*; and
- (c) *MRL* is the amount of the modified single employer reimbursement limits.

(3) Where the aggregate amount of the claims by all employers of *P* does not exceed the amount of the modified single employer reimbursement limits, the following priority of claims applies:

- (a) first, each employer must be reimbursed for the full amount of the employer's claim;
- (b) second, if there is any balance remaining from the amount of those modified single employer reimbursement limits after the reimbursement under sub-paragraph (a) to all employers of *P* (called the relevant remaining balance), and *P* has submitted one or more claims as a self-employed person (each called an SEP claim) —
 - (i) in the case where the relevant remaining balance is equal to, or more than, the full amount of the SEP claim or the full amounts of the SEP claims — *P* may be paid that SEP claim

or those SEP claims (as the case may be) in full;
or

- (ii) in any other case — *P* may be paid the SEP claim or SEP claims in part, for an amount not exceeding the relevant remaining balance.

(4) In this regulation —

“claim” —

(a) in relation to an employer of *P* — means any claim mentioned in section 12MA(3)(a) of the Act; or

(b) in relation to *P* as a self-employed person — means any claim mentioned in section 12MA(3)(b) of the Act;

“modified single employer reimbursement limits” means the single employer reimbursement limits as defined in section 12MA(9) of the Act as modified by section 12MA(4)(a) of the Act.”.

Amendment of regulation 11

11. In the principal Regulations, in regulation 11 —

(a) in the regulation heading, after “**section 12O(1), (2)**”, insert “, **(2A)**”; and

(b) after paragraph (1), insert —

“(1A) For the purposes of section 12O(2A) of the Act, the amount to be recovered by the Government from a parent is the amount by which the total amount paid by the Government under section 12O(2A)(a) of the Act in relation to that parent exceeds the amount calculated in accordance with the formula specified in regulation 5(3) applicable to that parent.”.

Amendment of regulation 15

12. In the principal Regulations, in regulation 15 —

- (a) in paragraph (a), after “12AD(1) or (3),” insert “12DB(4) or (6),”;
- (b) in paragraph (c), after “12AB(1),” insert “12DA(6),” and
- (c) in paragraph (e), after “12A(2),” insert “, 12DC(2)”.

Deletion of regulation 18

13. In the principal Regulations, delete regulation 18.

Amendment of regulation 19

14. In the principal Regulations, in regulation 19, delete paragraph (1).

Miscellaneous amendment

15. In the principal Regulations, in the following provisions, replace “for a claim” with “a claim”:

Regulation 8(2)(b)

Regulation 8A(2)(b).

*[G.N. Nos. S 204/2019; S 827/2021; S 422/2022;
S 931/2023; S 324/2024; S 939/2024]*

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