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**No. S 283**

CHILD DEVELOPMENT CO-SAVINGS ACT  
(CHAPTER 38A)

CHILD DEVELOPMENT CO-SAVINGS  
(PAID MATERNITY LEAVE AND ADOPTION LEAVE)  
(AMENDMENT) REGULATIONS 2013

In exercise of the powers conferred by section 20 of the Child Development Co-Savings Act, Mr Chan Chun Sing, Senior Minister of State, charged with the responsibility of the Minister for Social and Family Development, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2013 and shall come into operation on 1st May 2013.

**Amendment of regulation 1**

2. Regulation 1 of the Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is amended by deleting the words “and Adoption Leave” and substituting the words “, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave”.

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**Amendment of regulation 2****3. Regulation 2 of the principal Regulations is amended —**

- (a) by deleting the definitions of “leave period”, “net income”, “non-working day” and “relevant period” in paragraph (1) and substituting the following definitions:

““leave period”, in relation to a self-employed man or woman, means —

- (a) where a self-employed woman is entitled to claim lost income under section 9(4) of the Act, the period referred to in section 9(4)(a), (b) or (c) of the Act, as the case may be;
- (b) where a self-employed woman is entitled to claim lost income under section 9(4A) of the Act, the period referred to in section 9(4A)(c)(i), (ii) or (iii) of the Act, as the case may be;
- (c) where a self-employed woman is entitled to claim lost income under section 9(4B) of the Act, the period referred to in section 9(4B)(c)(i), (ii) or (iii) of the Act, as the case may be;
- (d) where a self-employed woman is entitled to claim lost income under section 9(4C) of the Act, the period referred to in section 9(4C)(d)(i), (ii) or (iii) of the Act, as the case may be;
- (e) where a self-employed woman is entitled to claim lost income under section 10A(4) of the Act, the period referred to in section 10A(4)(c) of the Act;
- (f) where a self-employed woman is entitled to claim lost income under section 12A(4) or 12AB(1) of the Act, the period referred to in section 12A(4)(d) or 12AB(1)(a) of the Act, as the case may be;
- (g) where a self-employed man is entitled to claim lost income under section 12E(3) or

12H(4) of the Act, the period referred to in section 12E(3)(a) or 12H(4)(a) of the Act, as the case may be; and

- (h) where a self-employed man is entitled to claim lost income under section 12K(4) of the Act, the period referred to in section 12K(4)(d) of the Act,

when the self-employed man or woman, as the case may be, ceases to be actively engaged in his or her trade, business, profession or vocation;

“net income” means the income derived by a self-employed man or woman from his or her trade, business, profession or vocation, less all outgoings and expenses incurred by him or her in the production of that income;

“non-working day”, in relation to an employee, means a day (other than a rest day or holiday) on which the employee is not required to work, under the terms of the employee’s contract of service;

“relevant period” means the period of 3 months immediately preceding the commencement of a self-employed man’s or self-employed woman’s leave period, as the case may be;”;

- (b) by deleting the definition of “working day” in paragraph (1) and substituting the following definition:

““working 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 deleting paragraph (2) and substituting the following paragraph:

“(2) The number of working days of an employee in a week shall be deemed to be the number of days on which the employee is required to work, under the terms of the employee’s contract of service, in a week with no holidays.”.

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**Amendment of regulation 3**

4. Regulation 3(1) of the principal Regulations is amended —
- (a) by deleting sub-paragraph (a) and substituting the following sub-paragraph:
    - “(a) the Director shall be responsible for the assessment and determination of a claim by —
      - (i) a female employee or self-employed woman under regulation 4A; and
      - (ii) an employer under regulations 5 and 5A; and”;
- (b) by inserting, immediately after the word “self-employed” in sub-paragraph (b), the words “man or”.

**Amendment of regulation 4**

5. Regulation 4 of the principal Regulations is amended —
- (a) by deleting paragraph (1) and substituting the following paragraph:
    - “(1) Every female employee who is entitled to receive payment from her employer under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, or who has received or will receive any payment from her employer in accordance with section 10A(1) of the Act, shall make a declaration as to her eligibility for payment —
      - (a) in such form as the Minister may provide; or
      - (b) in such form as her employer may provide, being a form that conforms with the requirements as may be specified at the Internet website at <http://www.profamilyleave.gov.sg>.”;
- (b) by deleting sub-paragraphs (a) and (b) of paragraph (4) and substituting the following sub-paragraphs:
  - “(a) ensure that the form has been duly completed and signed by the female employee;
  - (b) satisfy himself that the female employee is entitled to payment under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, as the case may be; and

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- (c) if the form has been duly completed and signed and he is so satisfied under sub-paragraph (b), make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.”;
- (c) by inserting, immediately after paragraph (6), the following paragraphs:
- “(6A) Every female employee who is entitled to receive payment from her employer under section 12AA(4) of the Act shall make a declaration as to her eligibility for payment —
- (a) in such form as the Minister may provide; or
  - (b) in such form as her employer may provide, being a form that conforms with the requirements as may be specified at the Internet website at <http://www.profamilyleave.gov.sg>.
- (6B) Every female employee who is entitled to receive payment from her employer under section 12AA(4) of the Act shall submit the form referred to in paragraph (6A) to her employer —
- (a) at least one week before absenting herself from work under section 12AA(2) of the Act; or
  - (b) where it is not practicable to submit the form one week before absenting herself from work, within one week from the date she begins her absence from work.
- (6C) Every employer shall, upon receipt of the form referred to in paragraph (6A) from a female employee who claims to be entitled to receive payment under section 12AA(4) of the Act —
- (a) ensure that the form has been duly completed and signed by the female employee;
  - (b) satisfy himself that the female employee is entitled to payment under that section; and
  - (c) if the form has been duly completed and signed and he is so satisfied under sub-paragraph (b), make payment to the female employee at her

gross rate of pay in accordance with Part III of the Act and this regulation.”;

- (d) by deleting the words “paragraph (4)(a) or (6),” in paragraph (7)(a) and substituting the words “paragraph (4)(b), (6)(b) or (6C)(b),”;
- (e) by deleting the words “or 12A(1)” in paragraph (8) and substituting the words “, 12A(1) or 12AA(2)”;
- (f) by deleting the regulation heading and substituting the following regulation heading:

**“Claim by female employees from employers”.**

#### **New regulations 4A and 4B**

6. The principal Regulations are amended by inserting, immediately after regulation 4, the following regulations:

#### **“Claim by female employees or self-employed women from Government under section 9(5A) or (5C) of Act**

**4A.—**(1) Every woman —

- (a) who is or was a female employee, a self-employed woman or both and who is entitled to claim payment from the Government under section 9(5A) of the Act; or
- (b) who was a female employee and who is entitled to claim payment from the Government under section 9(5C) of the Act,

may apply to the Director for such payment.

(2) An application under paragraph (1) shall be —

- (a) made in such form as the Director may provide for the application;
- (b) accompanied by such information or document as may be required by the Director; and
- (c) made within 15 months from the date the woman referred to in paragraph (1)(a) or (b), as the case may be, delivers a child, or within such extended period of time as the Director may allow in any particular case.

(3) The amount of payment that a woman referred to in paragraph (1)(a) is entitled to claim from the Government shall be calculated in accordance with the following formula:

$$\frac{(\text{GP} + \text{ECPF}) + \text{NI}}{365 \text{ days}} \times \text{N},$$

where GP is the aggregate gross rate of pay of the woman, for the period in which she is or was a female employee, for 12 months immediately preceding the date on which the child is delivered;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the amount of GP for that woman when she is or was a female employee and which is not recoverable from her monthly wages while she is or was a female employee;

NI is the net income derived by the woman, from her trade, business, profession or vocation in Singapore, for the period in which she is or was a self-employed woman, for 12 months immediately preceding the date on which the child is delivered, as set out in a document stating the income and expenses incurred by her or in any other form as the Director may require; and

N is 56 (in respect of the woman's first or second confinement) or 112 (in respect of the woman's third or subsequent confinement).

(4) The amount of payment that a woman referred to in paragraph (1)(b) (referred to as a former female employee) is entitled to claim from the Government shall be calculated in accordance with the following formula:

$$\frac{(\text{GP} + \text{ECPF})}{365 \text{ days}} \times (\text{D} - \text{N}),$$

where GP is the aggregate gross rate of pay of the former female employee, for the period in which she was a female employee, for 12 months immediately preceding the date on which the child is delivered;

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ECPF is the contribution which the employer of the former female employee was liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the amount of GP for that female employee and which was not recoverable from the monthly wages of that female employee;

D is 56 (in respect of the former female employee's first or second confinement) or 112 (in respect of the former female employee's third or subsequent confinement); and

N is the number of days in which the former female employee has exercised her entitlement to absent herself from work or to receive payment from that same employer under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, before her employment was terminated upon the completion of her contract of service.

#### **Claim by male employees from employers**

**4B.—**(1) Every male employee who is entitled to receive payment from his employer under section 12E(2) or 12H(2) of the Act, or who has received or will receive any payment from his employer in accordance with section 12K(1) of the Act, shall make a declaration as to his eligibility for payment —

(a) in such form as the Minister may provide; or

(b) in such form as his employer may provide, being a form that conforms with the requirements as may be specified at the Internet website at <http://www.profamilyleave.gov.sg>.

(2) Every male employee who has received or will receive any payment from his employer in accordance with section 12K(1) of the Act shall submit the form referred to in paragraph (1) to his employer by 31st July 2013.

(3) For the purposes of paragraph (2), the form referred to in paragraph (1) shall be regarded as submitted by the male employee only when it is actually received by the employer of the male employee.



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(4) Every employer shall, upon receipt of the form referred to in paragraph (1) from a male employee who claims to be entitled to receive payment under section 12E(2) or 12H(2) of the Act —

- (a) ensure that the form has been duly completed and signed by the male employee;
- (b) satisfy himself that the male employee is entitled to payment under section 12E(2) or 12H(2) of the Act, as the case may be; and
- (c) if the form has been duly completed and signed and he is so satisfied under sub-paragraph (b), make payment to the male employee at the male employee's gross rate of pay in accordance with Part III of the Act and this regulation.

(5) An employer may —

- (a) for the purpose of paragraph (4)(b), require his male employee to furnish or provide access to such information or document as may be necessary to ascertain the male employee's entitlement to payment; and
- (b) if the male employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the male employee at the male employee's gross rate of pay for the male employee's period of absence from work.

(6) The gross rate of pay that is payable to a male employee for his period of absence from work under section 12E(1) or 12H(1) of the Act shall include allowances only if such allowances have been paid to him for a period of 3 or more months immediately preceding the commencement of his period of absence from work.”.

### **Amendment of regulation 5**

7. Regulation 5 of the principal Regulations is amended —

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

“(1) Every employer who is entitled to claim reimbursement from the Government under section 10(1),

10A(1), 12A(1) or 12AD(1) of the Act may apply to the Director for such reimbursement.”;

(b) by deleting paragraph (2) and substituting the following paragraph:

“(2) Subject to paragraphs (2A) and (2B), an application under paragraph (1) shall be made within 3 months from the last day on which the female employee absents herself from work under section 9(1), (1B), (1D) or (1F), 10A(1)(d), 12A(1)(d) or 12AA(2) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be, or made within such extended period of time as the Director may allow.”;

(c) by inserting, immediately after the words “section 12A(1)(d)” in paragraph (3)(c)(ii), the words “or 12AA(2)(a)”;

(d) by inserting, immediately after the words “section 12A(1)(d)” in paragraph (3)(d)(ii), the words “or 12AA(2)(b)”;

(e) by deleting the regulation heading and substituting the following regulation heading:

**“Claim by employers from Government under section 10(1), 10A(1), 12A(1) or 12AD(1) of Act”.**

### **New regulation 5A**

8. The principal Regulations are amended by inserting, immediately after regulation 5, the following regulation:

**“Claim by employers from Government under section 12G(1), 12J(1) or 12K(1) of Act**

**5A.**—(1) Every employer who is entitled to claim reimbursement from the Government under section 12G(1), 12J(1) or 12K(1) of the Act may apply to the Director for such reimbursement.

(2) An application by an employer under paragraph (1) shall be made —

(a) within 3 months, from the last day on which the employer’s male employee absents himself from work on shared parental leave under section 12E(1) of the

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Act or on paternity leave under section 12H(1) of the Act, as the case may be, or within such extended period of time as the Director may allow in any particular case; or

(b) where the employer is entitled to claim reimbursement from the Government under section 12K(1) of the Act, by 31st July 2013.

(3) For the purposes of paragraph (2)(b), an application under paragraph (1) shall be regarded as made by the employer only when it is actually received by the Director.

(4) An employer who is entitled to claim reimbursement from the Government under section 12G(1), 12J(1) or 12K(1) of the Act in respect of any male employee may apply to the Director to be reimbursed for the amount paid to the male employee for that part of the period in which the male employee is on shared parental leave or paternity leave, as the case may be, and for any contribution which the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment which is not recoverable from the male employee's wages.

(5) Every application referred to in paragraph (2) shall be —

(a) made in such form as the Director may provide for the application; and

(b) accompanied by the following information and documents:

(i) the gross rate of pay paid to the male employee concerned for the period of his absence from work, including the allowances referred to in regulation 4B(6);

(ii) the gross rate of pay paid to the male employee concerned for the period of one month immediately preceding the date the male employee began his absence from work, including the allowances referred to in regulation 4B(6); and

(iii) such other information or document as may be required by the Director.

(6) Subject to paragraph (7), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a male employee —

(a) where the male employee has consumed the shared parental leave under section 12E(1)(a) of the Act or under section 12K(1) of the Act during the period referred to in section 12E(1)(a) of the Act, or the paternity leave under section 12H(1)(a) of the Act or under section 12K(1) of the Act during the period referred to in section 12H(1)(a) of the Act, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{N},$$

where MGP is the monthly gross rate of pay of the male employee in respect of whom the claim is made;

ECPF is the contribution which the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of that male employee and which is not recoverable from the monthly wages of that male employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that male employee absented himself from work on shared parental leave or paternity leave, as the case may be; and

(b) where the male employee has consumed the shared parental leave under section 12E(1)(b) of the Act or under section 12K(1) of the Act during the period referred to in section 12E(1)(b) of the Act, or the paternity leave under section 12H(1)(b) of the Act or under section 12K(1) of the Act during the period

referred to in section 12H(1)(b) of the Act, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{A \times 52 \text{ weeks}} \times B,$$

where MGP is the monthly gross rate of pay of the male employee in respect of whom the claim is made;

ECPF is the contribution which the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of that male employee and which is not recoverable from the monthly wages of that male employee;

A is the number of working days in a week under the terms of that male employee's contract of service with the employer; and

B is the number of working days on which that male employee has absented himself from work.

(7) The amount of reimbursement that an employer is entitled to claim from the Government for each day that a male employee of the employer is on shared parental leave or paternity leave, as the case may be, shall not exceed an amount that is calculated in accordance with the following formula:

(a) in the case of a male employee referred to in paragraph (6)(a):

$$\frac{\$2,500}{7}; \text{ and}$$

(b) in the case of a male employee referred to in paragraph (6)(b):

$$\frac{\$2,500}{A},$$

where A is the number of working days in a week under the terms of that male employee's contract of service."

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**Amendment of regulation 6**

9. Regulation 6 of the principal Regulations is amended —

(a) by deleting paragraph (1) and substituting the following paragraph:

“(1) Every self-employed person who is entitled to claim lost income from the Government under section 9(4), (4A), (4B) or (4C), 10A(4), 12A(4), 12AB(1), 12E(3), 12H(4) or 12K(4) of the Act may apply to the Board for the payment of such income.”;

(b) by deleting sub-paragraph (b) of paragraph (2) and substituting the following sub-paragraph:

“(b) be made within 3 months from the last day of the self-employed person’s leave period, or made within such extended period of time as the Board may allow; and”;

(c) by deleting paragraphs (3) and (4) and substituting the following paragraphs:

“(3) The amount of income which a self-employed person is entitled to claim from the Government under section 9(4), (4A), (4B) or (4C), 10A(4), 12A(4), 12AB(1), 12E(3), 12H(4) or 12K(4) of the Act —

(a) shall not include any income the loss or reduction of which is not attributable to the self-employed person ceasing to be actively engaged in his or her trade, business, profession or vocation; and

(b) shall be computed —

(i) on the basis of the average net income derived by the self-employed person from his or her trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which the self-employed person makes the claim, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of his or her income for that

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- basis period, less the net income the self-employed person continued to derive from such trade, business, profession or vocation during his or her leave period;
- (ii) where, at the time the self-employed person makes the claim, the Comptroller of Income Tax has not determined the average net income derived by the self-employed person from his or her trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which the self-employed person makes the claim, on the basis of the average net income derived by the self-employed person from his or her trade, business, profession or vocation for the preceding basis period, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of his or her income for the preceding basis period, less the net income the self-employed person continued to derive from such trade, business, profession or vocation during his or her leave period; or
- (iii) where, at the time the self-employed person makes the claim, the Comptroller of Income Tax has not determined the average net income derived by the self-employed person from his or her trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which the self-employed person makes the claim or the preceding basis period, on the basis of the average net income derived by the self-employed person from his or her trade, business, profession or vocation during the relevant period, less

the net income the self-employed person continued to derive from such trade, business, profession or vocation during his or her leave period.

(4) Where a self-employed person does not or is unable to substantiate the amount he or she claims as his or her average net income for the relevant period, the Board may, notwithstanding paragraph (3)(b), compute the amount of income the self-employed person is entitled to claim from the Government under section 9(4), (4A), (4B) or (4C), 10A(4), 12A(4), 12AB(1), 12E(3), 12H(4) or 12K(4) of the Act on such other basis as the Board determines to be representative of the income lost by the self-employed person during his or her leave period.”; and

(d) by deleting the regulation heading and substituting the following regulation heading:

**“Claim by self-employed person for lost income”.**

### **New regulation 6A**

**10.** The principal Regulations are amended by inserting, immediately after regulation 6, the following regulation:

#### **“Allocation of shared parental leave**

**6A.—**(1) A male employee, a self-employed man or a mother of the child referred to in section 12E(6) of the Act who wishes to revoke an election made under section 12E(4) of the Act for shared parental leave shall apply to the Director to revoke the election.

(2) An application under paragraph (1) shall be —

- (a) made in such form as the Director may provide for the application;
- (b) accompanied by such information or document as may be required by the Director; and
- (c) made within the period of 12 months commencing on the date of the birth of the child.

(3) In a case other than section 12E(6)(a) or (b) of the Act, where a male employee or a self-employed man referred to



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in section 12E(7) of the Act has not consumed any part of his entitlement to shared parental leave after an election is made under section 12E(4) of the Act, he may apply to the Director —

- (a) where the employment of a male employee is terminated (whether by resignation or dismissal, upon the completion of his contract of service, or for any other reason) and the male employee is subsequently employed or re-employed, to exercise that leave entitlement in the period of his subsequent employment or re-employment, as the case may be; or
- (b) where a self-employed man ceases to be self-employed and becomes a male employee, to exercise that leave entitlement in the period of his employment.

(4) An application under paragraph (3) shall be —

- (a) made in such form as the Director may provide for the application;
- (b) accompanied by such information or document as may be required by the Director; and
- (c) made within the period of 12 months commencing on the date of the birth of the child.

(5) The Director shall not approve an application made under paragraph (3)(a) unless the employer, who subsequently employs or re-employs the male employee, agrees to allow the male employee to exercise his leave entitlement in the period of his subsequent employment or re-employment, as the case may be.

(6) The Director shall not approve an application made under paragraph (3)(b) unless the employer of the former self-employed man agrees to allow him to exercise his leave entitlement in the period of his employment.”.

### **Deletion and substitution of regulation 7**

**11.** Regulation 7 of the principal Regulations is deleted and the following regulation substituted therefor:

#### **“Power to obtain information**

**7.—(1)** The Director, the Board or any authorised officer may, for the purposes of assessing any claim made by a female

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employee or self-employed woman under regulation 4A, by an employer under regulation 5 or 5A or by a self-employed person under regulation 6, by notice in writing, require any person —

- (a) to furnish any information or document within such time as may be specified in the notice; and
- (b) to attend personally before the Director or the Board and to produce for examination such records or documents as the Director or the Board may consider necessary.

(2) The Director, the Board or any authorised officer —

- (a) shall at all times have full and free access to any information or document in the possession of the employer or self-employed person who makes a claim under regulation 4A, 5, 5A or 6, as the case may be, or of the female employee who makes a claim under regulation 4A; and
- (b) may inspect, copy or make extracts from or take possession of any information or document in the possession of that employer, self-employed person or female employee, as the case may be,

which in the opinion of the Director, the Board or the authorised officer is necessary for or relevant to the assessment of a claim made under regulation 4A, 5, 5A or 6.

(3) The Director or the Board may refuse to assess the claim made by a female employee or self-employed woman under regulation 4A, by an employer under regulation 5 or 5A or by a self-employed person under regulation 6 who fails to comply with this regulation.”.

### **Amendment of regulation 8**

**12.** Regulation 8 of the principal Regulations is amended —

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

“(1) Where any employer, employee or self-employed person wishes to refer any question or dispute arising from a determination by the Director or the Board with respect to his or her claim to the Minister for decision,

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the employer, employee or self-employed person, as the case may be, shall submit a notice of dispute to the Minister within one month from the date the question or dispute arises.”; and

- (b) by deleting the words “or self-employed woman” in paragraph (2)(b)(i) and substituting the words “, employee or self-employed person”.

*[G.N. Nos. S 549/2008; S 699/2008; S 180/2009; S 227/2011;  
S 359/2012; S 547/2012]*

Made this 24th day of April 2013.

CHAN HENG KEE  
*Permanent Secretary,  
Ministry of Social and Family Development,  
Singapore.*

[132-020-359 v11; AG/LLRD/SL/38A/2010/3 Vol. 1]