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**CHILD DEVELOPMENT CO-SAVINGS ACT
(CHAPTER 38A)**

**CHILD DEVELOPMENT CO-SAVINGS
(PAID MATERNITY LEAVE, MATERNITY BENEFIT,
ADOPTION LEAVE, SHARED PARENTAL LEAVE AND
PATERNITY LEAVE) REGULATIONS 2016**

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

Citation and commencement

1. These Regulations are the Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations 2016 and come into operation on 1 January 2017.

Definitions

2. In these Regulations, unless the context otherwise requires —

“authorised officer” means any person authorised by the Director or the Board;

“basis period” has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134);

“Board” means the Self-employed Reimbursement Board mentioned in regulation 3;

“Director” means the Director of the Ministry of Social and Family Development appointed by the Minister for the purposes of these Regulations;

“holiday” has the same meaning as in section 88 of the Employment Act (Cap. 91);

“leave period” means —

- (a) in relation to a self-employed woman who is entitled to claim lost income under section 9(4) of the Act, the period mentioned in section 9(4)(b)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (b) in relation to a self-employed woman who is entitled to claim lost income under section 9(4A) of the Act, the period mentioned in section 9(4A)(c)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (c) in relation to a self-employed woman who is entitled to claim lost income under section 12AB(1) of the Act, the period mentioned in section 12AB(1)(a) of

the Act when she ceases to be actively engaged in her trade, business, profession or vocation; or

(d) in relation to a self-employed man who is entitled to claim lost income under section 12E(3) or 12H(4) of the Act, the period mentioned in section 12E(3)(a) or 12H(4)(b) of the Act (as the case may be) when he ceases to be actively engaged in his trade, business, profession or vocation;

“net income” means the income derived by a self-employed man or self-employed 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, under the terms of the employee’s contract of service, the employee is not required to work;

“relevant period” means the period of 3 months immediately before the start of a self-employed man’s or self-employed woman’s leave period;

“rest day” has the same meaning as in section 36 of the Employment Act;

“self-employed person” means a self-employed man or a self-employed woman;

“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;

“year of assessment” has the same meaning as in section 2(1) of the Income Tax Act.

Authorities responsible for assessment of claims

3.—(1) For the purposes of section 20(2)(d) of the Act —

(a) the Director is responsible for the assessment and determination of —

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- (i) a claim by a female employee or self-employed woman under regulation 5; and
 - (ii) a claim by an employer under regulation 7 or 8; and
- (b) the Self-employed Reimbursement Board is responsible for the assessment and determination of a claim by a self-employed person under regulation 9.
- (2) The Board consists of —
- (a) the Chairman, who is an officer nominated by the Comptroller of Income Tax;
 - (b) one officer nominated by the Permanent Secretary to the Ministry of Social and Family Development; and
 - (c) one officer nominated by the Permanent Secretary to the Ministry of Manpower.

Claim by female employee from employer

4.—(1) A female employee who is entitled to receive payment from her employer under section 9(1), (1A) or (1B) of the Act must make a declaration as to her eligibility for payment —

- (a) in such form as the Director may provide; or
 - (b) in such form as her employer may provide, being a form that conforms with the requirements specified at the Internet website at <https://www.profamilyleave.gov.sg>.
- (2) A female employee who is entitled to receive payment from her employer under section 9(1) of the Act must submit the form mentioned in paragraph (1) to her employer —
- (a) at least one week before absenting herself from work under section 9(1) of the Act; or
 - (b) where it is not practicable to submit the form at least one week before absenting herself from work, within one month after the date of the birth of her child.
- (3) A female employee who is entitled to receive payment from her employer under subsection (1A) or (1B) of section 9 of the Act must submit the form mentioned in paragraph (1) to her employer not later

than one week after the date she becomes entitled under the applicable subsection to receive that payment from her employer.

(4) An employer must, upon receiving the form mentioned in paragraph (1) from a female employee who claims to be entitled to receive payment under section 9(1), (1A) or (1B) of the Act —

- (a) ensure that the form has been duly completed and signed by the female employee;
- (b) ascertain whether the female employee is entitled to payment under section 9(1), (1A) or (1B) of the Act; and
- (c) if the form has been duly completed and signed, and the employer is satisfied that the female employee is entitled to payment under section 9(1), (1A) or (1B) of the Act, make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

(5) A female employee who is entitled to receive payment from her employer under section 12AA(4) of the Act must make a declaration as to her eligibility for payment —

- (a) in such form as the Director may provide; or
- (b) in such form as her employer may provide, being a form that conforms with the requirements specified at the Internet website at <https://www.profamilyleave.gov.sg>.

(6) A female employee mentioned in paragraph (5) must submit the form mentioned in that paragraph to her employer —

- (a) at least one week before absenting herself from work under section 12AA of the Act; or
- (b) where it is not practicable to submit the form at least one week before absenting herself from work, within one week after the date she begins her absence from work.

(7) An employer must, upon receiving a form mentioned in paragraph (5) 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;

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- (b) ascertain whether the female employee is entitled to payment under section 12AA(4) of the Act; and
- (c) if the form has been duly completed and signed, and the employer is satisfied that the female employee is entitled to payment under section 12AA(4) of the Act, make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.
- (8) An employer may —
- (a) for the purposes of paragraph (4)(b) or (7)(b), require a female employee to furnish or provide access to such information or document as may be necessary to ascertain her entitlement to payment; and
- (b) if the female employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the female employee at her gross rate of pay for her period of absence from work.
- (9) The gross rate of pay that is payable to a female employee for her period of absence from work under section 9(1) or (1B) or 12AA of the Act includes allowances only if such allowances have been paid to her for a period of 3 or more months immediately before the start of that period of absence from work.
- (10) The gross rate of pay that is payable to a female employee under section 9(1A) of the Act includes allowances only if such 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 (Cap. 91).

Claim by female employee or self-employed woman from Government under section 9(5A) of Act

5.—(1) A woman who is or was a female employee or a self-employed woman, and who is entitled to claim payment from the Government under section 9(5A) of the Act, may apply to the Director for such payment.

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- (2) An application under paragraph (1) must be —
- (a) made in such form as the Director may provide for the application;
 - (b) accompanied by such information and documents as the Director may require; and
 - (c) made within 15 months after the date the woman mentioned in paragraph (1) 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 mentioned in paragraph (1) is entitled to claim from the Government is calculated in accordance with the following formula:

$$\frac{(\text{GP} + \text{ECPF} + \text{NI})}{365} \times [\text{D} - (\text{A} + \text{B})],$$

where —

- (a) “GP” is the aggregate gross rate of pay of the woman for the period the woman is or was a female employee during the 12 months immediately before the date on which the child is delivered, but excludes any gross rate of pay that the woman is entitled to receive from a particular employer for the period the woman was employed by that employer during those 12 months if, upon a referral to the Minister under the Employment Act (Cap. 91) or the Industrial Relations Act (Cap. 136), that Minister is satisfied that the woman was dismissed for sufficient cause, or with just cause or excuse, by that employer before the woman’s confinement;
- (b) “ECPF” is the aggregate of each contribution that an employer is or was liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the amount of the woman’s GP, and that is not recoverable from the woman’s monthly wages while the woman is or was a female employee;

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- (c) “NI” is the net income derived by the woman from her trade, business, profession or vocation, for the period the woman is or was a self-employed woman during the 12 months immediately before the date on which the child is delivered, as set out in a document stating the income earned and expenses incurred by the woman or in any other form that the Director may require;
- (d) “D” is 56 (for the woman’s first or second confinement) or 112 (for the woman’s third or subsequent confinement);
- (e) “A” is the number of days for which an employer —
- (i) has paid, or is required to pay, the woman an amount under section 9(1), (1A) or (1B) of the Act in respect of the woman’s confinement; and
 - (ii) is entitled, upon that payment, to claim reimbursement from the Government under section 10 of the Act (whether or not pursuant to an exemption under section 22 of the Act); and
- (f) “B”, which applies if the woman has made an election under section 12E(4) of the Act for the natural father of a child delivered during the woman’s confinement to take shared parental leave in respect of the child, is the number of days for which —
- (i) the father’s employer —
 - (A) has paid, or is required to pay, the father an amount under section 12E(2) of the Act for shared parental leave in respect of the child; and
 - (B) is entitled, upon that payment, to claim reimbursement from the Government under section 12G(1) of the Act (whether or not pursuant to an exemption under section 22 of the Act); or

- (ii) the father is entitled to claim his lost income under section 12E(3) of the Act 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 of the Act).

(4) In this regulation, “female employee” and “self-employed woman” have the same meanings as in section 9A(8) of the Act.

Claim by male employee from employer

6.—(1) A male employee who is entitled to receive payment from his employer under section 12E(2) or 12H(2) of the Act must make a declaration as to his eligibility for payment —

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

(2) An employer must, upon receiving a form mentioned 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) ascertain whether the male employee is entitled to payment under section 12E(2) or 12H(2) of the Act; and
- (c) if the form has been duly completed and signed, and the employer is satisfied that the male employee is entitled to payment under section 12E(2) or 12H(2) of the Act, 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.

(3) An employer may —

- (a) for the purposes of paragraph (2)(b), require a male employee to furnish or provide access to such information or document as may be necessary to ascertain his 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 his gross rate of pay for his period of absence from work.

(4) 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 includes allowances only if such allowances have been paid to him for a period of 3 or more months immediately before the start of that period of absence from work.

Claim by employer from Government under section 10(1) or 12AD(1) of Act

7.—(1) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 12AD(1) of the Act may apply to the Director for such reimbursement.

(2) Subject to paragraphs (3) and (4), an application under paragraph (1) must be made within 3 months after the last day on which the female employee absents herself from work under section 9(1) or (1B) or 12AA of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A) of the Act, as the case may be, or within such extended period of time as the Director may allow.

(3) An employer who is entitled to claim reimbursement from the Government under section 10(1) of the Act in respect of the first or second confinement of a female employee may apply to the Director for such reimbursement in the following manner:

(a) for an application to be reimbursed for the amount paid to the female employee for any part of the applicable period, and for any contribution that the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment that is not recoverable from the female employee's wages —

(i) within 12 months after the day of the female employee's confinement; and

(ii) before the application mentioned in sub-paragraph (b) is made;

(b) for an application to be reimbursed for the amount paid to the female employee for the remainder of the applicable period, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages — within 3 months after the last day of the female employee's absence from work.

(4) An employer who is entitled to claim reimbursement from the Government under section 10(1) of the Act in respect of the third or subsequent confinement of a female employee may apply to the Director for such reimbursement in the following manner:

(a) for an application to be reimbursed for the amount paid to the female employee for any part of the period of the female employee's absence from work under section 9(1) or (1B) of the Act, or under section 76(1) of the Employment Act and section 9(1A) of the Act, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages —

(i) within 12 months after the day of the female employee's confinement; and

(ii) before the application mentioned in sub-paragraph (b) is made;

(b) for an application to be reimbursed for the amount paid to the female employee for the remainder of the period of the female employee's absence from work under section 9(1) or (1B) of the Act, or under section 76(1) of the Employment Act and section 9(1A) of the Act, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages — within 3 months after the last day of the female employee's absence from work.

(5) Every application mentioned in paragraph (2), (3)(a) or (b) or (4)(a) or (b) must be —

- (a) made in such form as the Director may provide for the application; and
- (b) accompanied by such information and documents as the Director may require.

(6) Subject to paragraph (7), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a female employee is calculated as follows:

- (a) where the female employee has absented herself from work under section 9(1)(a) or (b) of the Act in respect of her first or second confinement, in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365} \times (\text{N} - 56),$$

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
- (iii) “N” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 9(1)(a) or (b) of the Act;

- (b) where the female employee has absented herself from work under section 9(1)(c) of the Act in respect of her first or second confinement, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
 - (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
 - (iii) “A” is the female employee’s weekly index; and
 - (iv) “B” is the number of work days on which the female employee absented herself from work under section 9(1)(c)(ii) of the Act;
- (c) where the female employee has absented herself from work under section 9(1)(a) or (b) of the Act in respect of her third or subsequent confinement, or under section 12AA of the Act for a period mentioned in section 12AA(2)(a) of the Act, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and

- (iii) “N” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 9(1)(a) or (b) or 12AA of the Act;
- (d) where the female employee has absented herself from work under section 9(1)(c) of the Act in respect of her third or subsequent confinement, or under section 12AA of the Act for one or more than one period mentioned in section 12AA(2)(b) of the Act, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
- (iii) “A” is the female employee’s weekly index; and
- (iv) “B” is the number of work days on which that female employee absented herself from work under section 9(1)(c) or 12AA of the Act;
- (e) where the female employee has received payment from her employer under section 9(1A)(i) or (iii) of the Act, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;

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- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
 - (iii) “N” is the number of days (inclusive of rest days, non-working days and holidays), during the last 4 weeks of the female employee’s absence from work under section 76(1)(a)(ii) or (b) of the Employment Act and during the female employee’s absence from work under section 9(1A)(i)(A)(AB), (B)(BB) or (C) or (iii)(A)(AB), (B)(BB) or (C) of the Act, for which the female employee has received payment from her employer under section 9(1A)(i) or (iii) of the Act;
- (f) where the female employee has received payment from her employer under section 9(1A)(ii) or (iv) of the Act, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
- (iii) “N” is the number of days (inclusive of rest days, non-working days and holidays) for which the female employee has received payment from her employer under section 9(1A)(ii) or (iv) of the Act;

- (g) where the female employee has received payment from her employer under section 9(1A)(v) of the Act, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
 - (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
 - (iii) “A” is the female employee’s weekly index; and
 - (iv) “B” is the number of work days, during the female employee’s absence from work under section 76(1)(c)(ii) of the Employment Act and section 9(1A)(v)(A)(AB) or (B)(BB) of the Act, for which the female employee has received payment from her employer under section 9(1A)(v) of the Act;
- (h) where the female employee has received payment from her employer under section 9(1A)(vi) of the Act, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;

- (iii) “A” is the female employee’s weekly index; and
 - (iv) “B” is the number of work days for which the female employee has received payment from her employer under section 9(1A)(vi) of the Act;
- (i) where the female employee has absented herself from work under section 9(1B)(i) of the Act in respect of her first or second confinement, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
 - (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
 - (iii) “N” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 9(1B)(i) of the Act or the number 56 (whichever is the lower);
- (j) where the female employee has absented herself from work under section 9(1B)(i) of the Act in respect of her third or subsequent confinement, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;

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- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
- (iii) “N” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 9(1B)(i) of the Act;
- (k) where the female employee has absented herself from work under section 9(1B)(ii) or (iii) of the Act in respect of her first or second confinement, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
- (iii) “A” is the female employee’s weekly index; and
- (iv) “B” is the number of work days on which the female employee absented herself from work under section 9(1B)(ii) or (iii) of the Act, or 8 times the female employee’s weekly index, or the number 48 (whichever is the lowest);

- (l) where the female employee has absented herself from work under section 9(1B)(ii) or (iii) of the Act in respect of her third or subsequent confinement, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
- (iii) “A” is the female employee’s weekly index; and
- (iv) “B” is the number of work days on which the female employee absented herself from work under section 9(1B)(ii) or (iii) of the Act.

(7) The amount of reimbursement that an employer is entitled to claim from the Government for each day that the female employee has absented herself from work must not exceed an amount that is calculated in accordance with the following formula:

$$\frac{\$10,000}{A},$$

where “A” is —

- (a) in the case of a female employee mentioned in paragraph (6)(a), (c), (e), (f), (i) or (j), the number 28; or
- (b) in the case of a female employee mentioned in paragraph (6)(b), (d), (g), (h), (k) or (l), 4 times the female employee’s weekly index.

(8) In paragraph (3), “applicable period” means the part of the period of a female employee’s absence from work mentioned in section 10(1)(a)(i)(A), (B) or (C)(CA) or (CB) of the Act for which, if the employer of the female employee has made payment to the female employee under section 9(1), (1A) or (1B) of the Act, the employer is entitled to claim reimbursement from the Government for the amount so paid.

Claim by employer from Government under section 12G(1) or 12J(1) of Act

8.—(1) An employer who is entitled to claim reimbursement from the Government under section 12G(1) or 12J(1) of the Act in respect of a male employee may apply to the Director to be so reimbursed subject to the limit mentioned in section 12G(2) or 12J(2) of the Act, as the case may be.

(2) An application by an employer under paragraph (1) must be made within 3 months after the last day on which the male employee absents himself from work on shared parental leave under section 12E(1) of the 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.

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

(4) An application under paragraph (1) must be —

- (a) made in such form as the Director may provide for the application; and
- (b) accompanied by such information and documents as the Director may require.

(5) Subject to paragraph (7), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a male employee who has taken shared parental leave under section 12E(1)(a) of the Act, or paternity leave under section 12H(1)(a) of the Act, is calculated in accordance with the following formula:

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

where —

- (a) “MGP” is the monthly gross rate of pay of the male employee;
- (b) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the male employee, and that is not recoverable from the male employee’s monthly wages; and
- (c) “N” is the number of days (inclusive of rest days, non-working days and holidays) on which the male employee has taken the shared parental leave or paternity leave.

(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 who has taken shared parental leave under section 12E(1)(b) of the Act, or paternity leave under section 12H(1)(b) of the Act, is calculated in accordance with the following formula:

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

where —

- (a) “MGP” is the monthly gross rate of pay of the male employee;
- (b) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central

Provident Fund Act in respect of the male employee, and that is not recoverable from the male employee's monthly wages;

- (c) "A" is the male employee's weekly index; and
- (d) "B" is the number of work days on which that male employee has taken the shared parental leave or paternity leave.

(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 must not exceed an amount that is calculated in accordance with the following formula:

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

where "A" is —

- (a) in the case of a male employee mentioned in paragraph (5), the number 7; or
- (b) in the case of a male employee mentioned in paragraph (6), the male employee's weekly index.

Claim by self-employed person for lost income

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

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

- (a) made in such form as the Board may provide;
- (b) accompanied by such information and documents as may be specified in that form or as may be required by the Board; and
- (c) made within 3 months after the last day of the self-employed person's leave period, or within such longer period as the Board may allow in any particular case.

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

(a) must 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) must be computed —

- (i) on the basis of the self-employed person's assessed net income for the basis period for the year of assessment following the year of assessment in which the self-employed person makes the claim, less the net income the self-employed person continued to derive 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 self-employed person's assessed net income for the basis period mentioned in sub-paragraph (i) — on the basis of the self-employed person's assessed net income for the preceding basis period, less the net income the self-employed person continued to derive 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 self-employed person's assessed net income for the basis period mentioned in sub-paragraph (i) or the preceding basis period — on the basis of the average net income derived by the self-employed person during the relevant period, less the net income the self-employed person continued to derive 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, despite paragraph (3)(b), compute the amount of income the self-employed

person is entitled to claim from the Government under section 9(4) or (4A), 12AB(1), 12E(3) or 12H(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.

(5) In this regulation, a reference to a self-employed person's assessed net income for a basis period is a reference to the average net income derived by the self-employed person in that basis period, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of the self-employed person's income for that basis period.

Allocation of shared parental leave

10.—(1) A male employee, a self-employed man or a mother of the child mentioned 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 must apply to the Director to revoke the election.

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

- (a) made in such form as the Director may provide for the application;
- (b) accompanied by such information and documents as the Director may require; 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 —

- (a) a male employee mentioned in section 12E(7) of the Act —
 - (i) who has not consumed any part of his entitlement to shared parental leave after an election is made under section 12E(4) of the Act;
 - (ii) whose employment is terminated (whether by resignation or dismissal, upon the completion of his contract of service, or for any other reason); and

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- (iii) who is subsequently employed or re-employed, may apply to the Director to exercise that leave entitlement in the period of his subsequent employment or re-employment, as the case may be; and
 - (b) a self-employed man mentioned in section 12E(7) of the Act who —
 - (i) has not consumed any part of his entitlement to shared parental leave after an election is made under section 12E(4) of the Act;
 - (ii) ceases to be self-employed; and
 - (iii) becomes a male employee, may apply to the Director to exercise that leave entitlement in the period of his employment.
 - (4) An application under paragraph (3) must be —
 - (a) made in such form as the Director may provide for the application;
 - (b) accompanied by such information and documents as the Director may require; and
 - (c) made within the period of 12 months commencing on the date of the birth of the child.
 - (5) The Director must not approve an application made under paragraph (3)(a) unless the employer that 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 must 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.

Recovery of excess amount from woman

11. Where section 9(10)(a) and (b) of the Act applies in relation to a woman, and the total amount paid by the Government under

section 9(10)(a) of the Act in relation to the woman exceeds the amount calculated in accordance with the formula in regulation 5(3), the Government may recover, under section 9(10) of the Act, the excess amount as a civil debt from the woman.

Power to obtain information

12.—(1) The Director, the Board or any authorised officer may, for the purposes of assessing any claim made under these Regulations, 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) is to have at all times full and free access to any information or document, in the possession of any person who makes a claim under these Regulations, which in the opinion of the Director, Board or authorised officer (as the case may be) is necessary for or relevant to the assessment of that claim; and
- (b) may inspect, copy or make extracts from or take possession of that information or document.

(3) The Director or the Board may refuse to assess a claim made under these Regulations if the person who makes the claim fails to comply with this regulation.

Disputes

13.—(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, the employer, employee or self-employed person, as the case may be, must submit a notice of dispute to the Minister within one month after the date the question or dispute arises.

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- (2) The notice of dispute —
- (a) must be in writing;
 - (b) must state —
 - (i) the amount of reimbursement or income claimed by the employer, employee or self-employed person; and
 - (ii) the grounds of the dispute together with the decision of the Director or the Board, where applicable; and
 - (c) must be accompanied by all other information and documents relied on by the employer, employee or self-employed person to support the claim.

Revocation

14. The Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations (Rg 1) are revoked.

Saving and transitional provision

15. Despite regulation 14, the revoked Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations (Rg 1) continue to apply —

- (a) to or in relation to any female employee or self-employed woman whose confinement occurs, and whose estimated delivery date for that confinement is, before 1 January 2017;
- (b) to or in relation to any female employee or self-employed woman who makes an application to adopt a child in accordance with any written law relating to the adoption of children, if the eligibility date for that application is before 1 January 2017;
- (c) to or in relation to any male employee or self-employed man who is the natural father of a child, if the delivery of

the child occurs, and the estimated delivery date of the child is, before 1 January 2017;

- (d) to or in relation to any male employee or self-employed man who makes an application to adopt a child in accordance with any written law relating to the adoption of children, if the eligibility date for that application is before 1 January 2017; and
- (e) to any employer of any such female employee or male employee, in relation to that employee.

Made on 29 December 2016.

CHEW HOCK YONG
*Permanent Secretary,
Ministry of Social and Family
Development,
Singapore.*

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