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**No. S 827**

CHILD DEVELOPMENT CO-SAVINGS ACT  
(CHAPTER 38A)

CHILD DEVELOPMENT CO-SAVINGS  
(LEAVE AND BENEFITS) (AMENDMENT)  
REGULATIONS 2021

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 (Leave and Benefits) (Amendment) Regulations 2021 and come into operation on 1 November 2021.

**Amendment of regulation 2**

2. Regulation 2 of the Child Development Co-Savings (Leave and Benefits) Regulations 2017 (G.N. No. S 358/2017) (called in these Regulations the principal Regulations) is amended —

- (a) by deleting the definition of “authorised officer”;
- (b) by deleting the definition of “Director” and substituting the following definition:
  - ““designated electronic system” has the meaning given by regulation 2A(1)(a);”;
- (c) by deleting the definitions of “holiday”, “non-working day” and “rest day”; and
- (d) by deleting the definition of “work day” and substituting the following definition:
  - ““work day” has the meaning given by Part 1 of the Schedule to the Act;”.

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**New Part 1A**

3. The principal Regulations are amended by inserting, immediately after regulation 2, the following Part:

“PART 1A

GENERAL PROVISION RELATING TO CLAIMS

**Submission of claims to Government**

**2A.**—(1) Every claim for any payment or reimbursement from the Government under the Act, and every application for an adjustment to such claim under regulation 2B, must be submitted —

- (a) using an electronic system available on the Internet website at <https://www.profamilyleave.msf.gov.sg> (called the designated electronic system); and
- (b) in accordance with any other instructions specified on that Internet website and (if applicable) by the Director in a particular case.

(2) Despite paragraph (1), the Director may, in a particular case, allow the claim or application mentioned in that paragraph to be submitted in the form and manner required by the Director.

(3) Where paragraph (2) applies, the claim or application concerned must be supported by the documents and information required by the Director.

(4) Any claim or application not submitted in accordance with paragraph (1), (2) or (3), or within the period of time for such claim or application as provided under these Regulations, may be refused.

(5) To avoid doubt, this regulation applies to every claim and application mentioned in paragraph (1) submitted on or after 1 November 2021, whether the claim is made under the Act as in force before, on or after that date.

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**Application for adjustment of claim submitted to Government**

**2B.** Any person who has submitted (whether before, on or after 1 November 2021) a claim for any payment or reimbursement from the Government under the Act may apply for an adjustment to the claim if the application is made within a period of 5 years which starts on —

- (a) in the case of a claim by an employer for reimbursement from the Government for payment made by the employer to an employee in respect of the employee's absence from work in relation to the delivery or adoption of a child — the last day of the employee's absence from work that is the subject of that claim;
- (b) in the case of a claim by an employer for reimbursement from the Government in respect of any childcare leave or extended childcare leave — the last day of the childcare leave or extended childcare leave (as the case may be) during the relevant period that is the subject of that claim;
- (c) in the case of a claim by a self-employed person for payment from the Government in respect of the self-employed person's lost income in relation to the delivery or adoption of a child — the last day of the self-employed person's period of cessation of active engagement in any trade, business, profession or vocation that is the subject of the claim;
- (d) in the case of a claim by a self-employed person for payment from the Government in respect of the self-employed person's lost income for childcare purposes — the last day of the self-employed person's period of cessation of active engagement in any trade, business, profession or vocation during the calendar year that is the subject of the claim; and
- (e) in the case of any other claim for payment from the Government by a person who is so entitled under the

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Act — the day immediately before the first anniversary of the child’s birth.”.

### **Amendment of regulation 3**

#### **4. Regulation 3 of the principal Regulations is amended —**

(a) by deleting paragraphs (1) and (2) and substituting the following paragraphs:

“(1) The Director is responsible for —

(a) all matters relating to the submission of a claim under regulation 2A and the extension of the period of time within which the claim may be submitted, and an application for an adjustment to a claim under regulation 2B;

(b) a decision on the assessment, determination and payment of a claim by a woman or man under regulation 5;

(c) a decision on the assessment, determination and payment of a claim by an employer under regulation 7, 8 or 13; and

(d) the operation of the designated electronic system for the making of a decision on the assessment, determination and payment of a claim mentioned in sub-paragraph (b) or (c).

(2) The Self-employed Reimbursement Board is responsible for —

(a) a decision on the assessment, determination and payment of a claim by a self-employed person under regulation 9 or 14; and

(b) the operation of the designated electronic system for the making of a decision on the

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assessment, determination and payment of a claim mentioned in sub-paragraph (a).

(2A) A decision on the assessment, determination and payment of any claim made by the operation of the designated electronic system under paragraph (1)(d) or (2)(b) is taken to be made —

- (a) in the case of a claim mentioned in paragraph (1)(d) — by the Director; and
- (b) in the case of a claim mentioned in paragraph (2)(b) — by the Board.

(2B) The Director or the Board (as the case may be) may review or substitute a decision taken to be made by the Director under paragraph (2A)(a) or taken to be made by the Board under paragraph (2A)(b) (as the case may be) in either or both of the following circumstances:

- (a) upon a request by a claimant for such review or substitution;
- (b) if the Director or the Board (as the case may be) determines that there was an error (however caused) in the decision made by operation of the designated electronic system.”;

(b) by inserting, immediately after paragraph (3), the following paragraph:

“(4) In this regulation, a reference to the Director includes a reference to another person acting under the direction of the Director.”; and

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

**“Relevant authorities responsible for decisions on assessment of claim, etc.”.**

### **Deletion and substitution of heading to Part 2**

5. Part 2 of the principal Regulations is amended by deleting the Part heading and substituting the following Part heading:

**“LEAVE AND BENEFITS FOR PARENTS”.**

### **Deletion and substitution of regulation 5**

6. Regulation 5 of the principal Regulations is deleted and the following regulation substituted therefor:

**“Claim for payment from Government under section 9(5A), 12A(2) or 12HA(2) of Act**

5.—(1) Any person who is entitled to claim payment from the Government under section 9(5A), 12A(2) or 12HA(2) of the Act must submit the claim —

- (a) within 15 months after the day of the person’s confinement (in the case of a claim under section 9(5A) of the Act), or after the date of birth of a child (in the case of a claim under section 12A(2) or 12HA(2) of the Act); or
- (b) within such extended period of time as the Director may allow in any particular case.

(2) The amount of payment that a woman is entitled to claim from the Government under section 9(5A) or 12A(2) of the Act is calculated in accordance with the following formula:

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

(3) The amount of payment that a man is entitled to claim from the Government under section 12HA(2) of the Act is calculated in accordance with the following formula:

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

(4) In paragraphs (2) and (3) —

(a) GP is the aggregate gross rate of pay of the woman or man (called the claimant) for any of the following applicable periods:

- (i) in the case of a claim under section 9(5A) of the Act — for the period that the claimant is or was a female employee (as defined in section 9A(8) of the Act) during the 12 months immediately before the day of the woman’s confinement;
- (ii) in the case of a claim under section 12A(2) of the Act — for the period that the claimant, being an eligible adoptive mother mentioned in section 12A of the Act, has been employed (whether in Singapore or elsewhere) during the 12 months immediately before the eligibility date for the application to adopt the child;
- (iii) in the case of a claim under section 12HA(2) of the Act — for the period that the claimant, being an eligible father mentioned in section 12HA of the Act, has been employed (whether in Singapore or elsewhere) during the 12 months immediately before the day of the mother’s confinement or the eligibility date for the application to adopt the child, whichever is applicable,

but excludes in each case any gross rate of pay that the claimant is entitled to receive from a particular employer for the period that the claimant was

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employed by that employer during those 12 months if —

- (iv) upon the making of representations to the Minister charged with the responsibility for manpower under section 35 of the Industrial Relations Act (Cap. 136), that Minister is satisfied that the claimant was dismissed with just cause or excuse by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable;
- (v) on a referral to the Minister charged with the responsibility for manpower under the Employment Act before 1 April 2019, that Minister is satisfied that the claimant was dismissed for sufficient cause by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable;
- (vi) an Employment Claims Tribunal constituted under section 4 of the State Courts Act (Cap. 321) has decided, after hearing a claim mentioned in section 14(2) or 84(2) of the Employment Act that the claimant was dismissed with just cause or excuse, or for sufficient cause (as the case may be), by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable; or
- (vii) any other court of competent jurisdiction in Singapore has decided that the claimant was dismissed with just cause or excuse, or for sufficient cause (as the case may be), by that

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employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable;

- (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 claimant's GP, and that is not recoverable from the claimant's monthly wages while the claimant is or was employed;
- (c) NI is the net income derived by the claimant from the claimant's trade, business, profession or vocation, for the period that the claimant is or was self-employed (whether in Singapore or elsewhere) during the 12 months immediately before the day of confinement mentioned in sub-paragraph (a)(i) or (iii), or the eligibility date mentioned in sub-paragraph (a)(ii) or (iii) (whichever is applicable), as set out in a document stating the income earned and expenses incurred by the claimant or in any other form that the Director may require;
- (d) C is —
- (i) in the case of a claim under section 9(5A) of the Act — 56 (for the claimant's first or second specified event) or 112 (for the claimant's third or subsequent specified event);
  - (ii) in the case of a claim under section 12A(2) of the Act — 56 (for the claimant's first or second specified event) or 84 (for the claimant's third or subsequent specified event); and
  - (iii) in the case of a claim under section 12HA(2) of the Act — 14;

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- (e) A is the number of days for which —
- (i) in the case of a claim under section 9(5A) or 12A(2) of the Act, the claimant’s employer —
    - (A) has paid, or is required to pay, the claimant any amount in respect of her confinement or adoption of the child, whichever is applicable; and
    - (B) is entitled to claim, or has claimed, reimbursement from the Government for such payment under section 10 or 12AD of the Act (whether or not pursuant to an exemption under section 22 of the Act); and
  - (ii) in the case of a claim under section 12HA(2) of the Act, the claimant’s employer is entitled to claim, or has claimed, reimbursement from the Government under section 12J of the Act (whether or not pursuant to an exemption under section 22 of the Act) for such payment in respect of the delivery or adoption of the child;
- (f) B, which applies if the claimant making a claim under section 9(5A) or 12A(2) of the Act has made an election under section 12E(5) of the Act in relation to the natural or adoptive father 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, on that payment, to claim reimbursement from the Government under section 12G(1) of the Act

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(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); and
  - (g) D, which applies if the claimant's employment was terminated upon completion of the claimant's contract of service, is the number of days during the applicable absence period before the completion of that contract of service, that the claimant was not absent from work.
- (5) In paragraph (4)(g), the applicable absence period is —
- (a) in the case of a claimant for a claim under section 9(5A) of the Act —
    - (i) any period after the first 8 weeks of the claimant's entitlement to be absent 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 (for the claimant's first or second specified event); or
    - (ii) any period of the claimant's entitlement to be absent 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 (for the claimant's third or subsequent specified event);
  - (b) in the case of a claimant for a claim under section 12A(2) of the Act — any period after the first 4 weeks of the claimant's entitlement to be absent from work under section 12AA(1) of the Act (for the claimant's first or second specified event), or any period of the claimant's entitlement to be absent from

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work under section 12AA(1) of the Act (for the claimant's third or subsequent specified event); and

- (c) in the case of a claimant for a claim under section 12HA(2) of the Act — any period of the claimant's entitlement to be absent from work under section 12H(1) of the Act.”.

### **Amendment of regulation 6**

7. Regulation 6 of the principal Regulations is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) For the purposes of section 12E(5A)(b) of the Act, the prescribed week of pregnancy is the 28th week of pregnancy.”.

### **Deletion and substitution of regulations 7 and 8**

8. Regulations 7 and 8 of the principal Regulations are deleted and the following regulations substituted therefor:

#### **“Claim by employer from Government under section 10(1) or (2A) or 12AD(1) or (3) of Act**

7.—(1) Subject to paragraph (2), an employer who is entitled to claim reimbursement from the Government under section 10(1) or 12AD(1) of the Act for payment made to a female employee in respect of her absence from work must submit the claim —

- (a) within 3 months after the last day on which the female employee absents herself from work under section 9(1) or (1B) or 12AA(1) of the Act, or under section 76(1) of the Employment Act and section 9(1A) of the Act, as the case may be; or
- (b) within such extended period of time as the Director may allow in any particular case.

(2) The employer may submit the following claims in respect of the female employee instead of the claim under paragraph (1):

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- (a) a claim 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 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 specified event; and
  - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim 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, or within such extended period of time as the Director may allow in any particular case.
- (3) In paragraph (2), “applicable period” means —
- (a) the part of the period of a female employee's absence from work mentioned in section 10(1)(a)(i)(A), (B) or (C) or (b)(i)(A) or (B) of the Act for which the employer of the female employee has made payment to the female employee under section 9(1), (1A) or (1B) of the Act, and is entitled to claim reimbursement from the Government for the amount so paid; or
  - (b) the part of the period of a female employee's absence from work mentioned in section 12AD(1)(a)(i) or (b)(i) of the Act for which the employer of the female employee has made payment to the female employee under section 12AA(4) of the Act, and is entitled to claim reimbursement from the Government for the amount so paid.

(4) Subject to the limits mentioned in section 10(2) or 12AD(2) of the Act (whichever is applicable) and in paragraph (5), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a female employee is calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{W \times 52} \times D,$$

where —

- (a) MGP is the monthly gross rate of pay of the female 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 female employee, and that is not recoverable from the female employee's monthly wages;
- (c) W is the female employee's weekly index; and
- (d) D is —
  - (i) where it is the female employee's first or second specified event and section 9(1)(a) or (b) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1)(a) or (b) of the Act, after deducting the first 8 weeks that the female employee absented herself from work under section 9(1)(a) or (b) of the Act, for which she has received payment from her employer under section 9(1) of the Act;
  - (ii) where it is the female employee's first or second specified event and section 9(1)(c) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1)(c)(ii) of the Act,

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for which she has received payment from her employer under section 9(1) of the Act;

(iii) where section 9(1A)(i) or (iii) of the Act applies —

(A) in the case of the female employee who has a child mentioned in section 9(1A)(i)(A) or (B) or (iii)(A) or (B) of the Act — the number of work days on which the female employee absented herself from work during the last 4 weeks of the female employee's entitlement to be absent from work under section 76(1)(a)(ii) or (b) of the Employment Act; and

(B) the number of work days on which the female employee absented herself from work under section 9(1A)(i)(A)(AB) or (B)(BB) or (C) or (iii)(A)(AB) or (B)(BB) or (C) of the Act,

for which she has received payment from her employer under section 9(1A)(i) or (iii) of the Act;

(iv) where section 9(1A)(ii) or (iv) of the Act applies —

(A) in the case of a female employee who has a child mentioned in section 9(1A)(ii)(A) or (iv)(A) of the Act — the number of work days on which the female employee absented herself from work under section 76(1)(a)(ii) or (b) of the Employment Act; and

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(B) the number of work days on which the female employee absented herself from work under section 9(1A)(ii)(A)(AB) or (B) or (iv)(A)(AB) or (B) of the Act,

for which she has received payment from her employer under section 9(1A)(ii) or (iv) of the Act;

(v) where section 9(1A)(iva) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1A)(iva)(A) of the Act, for which she has received payment from her employer under section 9(1A)(iva)(B) of the Act;

(vi) where section 9(1A)(v) of the Act applies —

(A) the number of work days on which the female employee absented herself from work under section 76(1)(c)(ii) of the Employment Act; and

(B) the number of work days on which the female employee absented herself from work under section 9(1A)(v)(A)(AB) or (B)(BB) of the Act,

for which she has received payment from her employer under section 9(1A)(v) of the Act;

(vii) where section 9(1A)(vi) of the Act applies —

(A) the number of work days on which the female employee absented herself from work under section 76(1)(c)(i) or (ii) of the Employment Act; and

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- (B) the number of work days on which the female employee absented herself from work under section 9(1A)(vi)(A)(AB) or (B)(BB) of the Act,  
for which she has received payment from her employer under section 9(1A)(vi) of the Act;
  - (viii) where it is the female employee's first or second specified event and section 9(1B)(i) of the Act applies — the lowest of the following 3 numbers:
    - (A) the number of work days on which the female employee absented herself from work under section 9(1B)(i) of the Act, for which she has received payment from her employer under section 9(1B) of the Act;
    - (B) the number equal to 8 times her weekly index;
    - (C) the number 48;
  - (ix) where it is the female employee's first or second specified event and section 9(1B)(ii) or (iii) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1B)(ii)(B) or (iii) of the Act for which she has received payment from her employer under section 9(1B) of the Act;
  - (x) where it is the female employee's first or second specified event and section 12AA(1)(a), (b) or (c) of the Act applies — the number of work days on which the female employee absented herself from work under section 12AA(1)(a), (b) or (c) of the Act, after deducting the first 4 weeks that the female employee absented herself from work

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under section 12AA(1)(a), (b) or (c) of the Act (as the case may be), for which she has received payment from her employer under section 12AA(4) of the Act;

(xi) where it is the female employee's third or subsequent specified event and section 9(1)(a), (b) or (c) or 12AA(1)(a), (b) or (c) of the Act applies — the number of work days on which the female employee absented herself from work under any of those provisions of the Act, for which she has received payment from her employer under section 9(1) or section 12AA(4) of the Act; or

(xii) where it is the female employee's third or subsequent specified event and section 9(1B)(i), (ii) or (iii) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1B)(i), (ii) or (iii) of the Act, for which she has received payment from her employer under section 9(1B) of the Act.

(5) The amount of reimbursement that an employer is entitled to claim from the Government under paragraph (4) for each day that the female employee has absented herself from work must not exceed an amount that is calculated in accordance with the formula  $\$10,000 \div C$ , where C is 4 times the female employee's weekly index.

(6) Paragraphs (1) to (5) apply to a claim by an employer for reimbursement from the Government under section 10(2A) or 12AD(3) of the Act as they apply to a claim for reimbursement from the Government under section 10(1) or 12AD(1) of the Act, if —

(a) the claim concerns a female employee —

(i) in relation to whom the requirements of section 10(2B) of the Act are satisfied; and

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- (ii) who absented herself from work in the manner described under section 9(1), (1A) or (1B) of the Act, and was paid by her employer at her gross rate of pay in accordance with section 9(1), (1A) or (1B) of the Act (as the case may be), as if she were a female employee entitled to be so absent or paid under any of those provisions of the Act; or
- (b) the claim concerns a female employee —
- (i) in relation to whom the requirements of section 12AD(4) of the Act are satisfied; and
  - (ii) who absented herself from work in the manner described under section 12AA(1)(a), (b) or (c) of the Act, and was paid by her employer at her gross rate of pay in accordance with section 12AA(4) of the Act, as if she were a female employee entitled to be so absent and paid under section 12AA of the Act,

and in each such case, a reference in paragraph (4) to the limits mentioned in section 10(2) 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.

(7) 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 —

- (a) an employer may submit a claim for reimbursement under section 10(2A) or 12AD(3) of the Act within 3 months after the last day of the female employee's absence from work for which she was paid by the employer, or within such extended period of time as the Director may allow in a particular case; and
- (b) the amount of reimbursement that an employer may claim from the Government under section 10(2A) or 12AD(3) of the Act is to be determined by the Director in a particular case, subject that —

- (i) the amount must not exceed the limits mentioned in section 10(2A) or 12AD(3) of the Act, as the case may be; and
- (ii) the amount for each day of the female employee's absence from work for which she was paid by the employer must not exceed the amount calculated in accordance with the formula specified in paragraph (5).

**Claim by employer from Government under section 12G(1) or 12J(1) or (3) of Act**

8.—(1) Subject to paragraph (2), an employer who is entitled to claim reimbursement from the Government under section 12G(1) or 12J(1) of the Act for payment made to a male employee in respect of his absence from work must submit the claim —

- (a) within 3 months after the last day on which the male employee absents himself from work on shared parental leave under section 12E(2)(a) of the Act or on paternity leave under section 12H(1) of the Act; or
- (b) within such extended period of time as the Director may allow in any particular case.

(2) The employer may submit the following claims in respect of the male employee instead of the claim under paragraph (1):

- (a) a claim to be reimbursed for the amount paid to the male employee for any part of the period of the male employee's absence from work on shared parental leave under section 12E(2)(a) of the Act or on paternity leave under section 12H(1) 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 male employee's wages —
  - (i) within 12 months after the day of the child's date of birth; and

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- (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) for a claim to be reimbursed for the amount paid to the male employee for the remainder of the period of the male employee's absence from work on shared parental leave or paternity leave as mentioned in sub-paragraph (a), 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 male employee's wages — within 3 months after the last day of the male employee's absence from work, or within such extended period of time as the Director may allow in any particular case.
- (3) Subject to the limits mentioned in section 12G(2) or 12J(2) of the Act (whichever is applicable) and in paragraph (4), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a male employee is calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{W \times 52} \times D,$$

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) W is the male employee's weekly index; and
- (d) D is the number of work days on which the male employee absented himself from work on shared parental leave under section 12E(2)(a)(i), (ii) or (iii) of the Act, or on paternity leave under

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section 12H(1)(a) or (b) of the Act, for which he received payment from his employer under section 12E(2)(b) of the Act or 12H(2) of the Act.

(4) The amount of reimbursement that an employer is entitled to claim from the Government under paragraph (3) for each day that the male employee has absented himself from work must not exceed an amount that is calculated in accordance with the formula  $\$2,500 \div C$ , where C is the male employee's weekly index.

(5) Paragraphs (1) to (4) apply to a claim by an employer for reimbursement from the Government under section 12J(3) of the Act as they apply to a claim for reimbursement from the Government under section 12J(1) of the Act, if the claim concerns a male employee —

- (a) in relation to whom the requirements of section 12J(4) of the Act are satisfied; and
- (b) who 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,

and in each such case, a reference in paragraph (3) to the limits mentioned in section 12J(2) of the Act is to be read as a reference to the limits mentioned in section 12J(3) of the Act.

- (6) If paragraph (5)(a) is satisfied but not paragraph (5)(b) —
- (a) an employer may submit a claim for reimbursement under section 12J(3) of the Act within 3 months after the last day of the male employee's absence from work for which he was paid by the employer, or within such extended period of time as the Director may allow in a particular case; and
  - (b) the amount of reimbursement that an employer may claim from the Government under section 12J(3) of

the Act is to be determined by the Director in a particular case, subject that —

- (i) the amount must not exceed the limits mentioned in section 12J(3) of the Act; and
- (ii) the amount for each day of the male employee's absence from work for which he was paid by the employer must not exceed the amount calculated in accordance with the formula specified in paragraph (4).”.

### **Amendment of regulation 9**

9. Regulation 9 of the principal Regulations is amended —

- (a) by deleting paragraphs (1), (2) and (3) and substituting the following paragraphs:

“(1) Subject to paragraph (2), 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 must submit the claim for such lost income within 3 months after the last day of the self-employed person's inactivity period, or within such extended period of time as the Director may allow in any particular case.

(2) The self-employed person may submit the following claims instead of the claim under paragraph (1):

- (a) a claim to be paid such lost income for any part of the self-employed person's inactivity period —

- (i) within 12 months after —

- (A) in the case of a claim under section 9(4) or (4A) or 12AB(1) of the Act — the day of the self-employed person's specified event; and

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- (B) in the case of a claim under section 12E(3) or 12H(4) of the Act — the day of the child’s birth; and
- (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim to be paid for such lost income for the remainder of the self-employed person’s inactivity period — within 3 months after the last day of the self-employed person’s inactivity period, or within such extended period of time as the Director may allow in any particular case.”;
- (b) by deleting sub-paragraph (b) of paragraph (4) and substituting the following sub-paragraph:
- “(b) must be computed on the basis of the self-employed person’s assessed net income for a relevant basis period, less the net income the self-employed person continued to derive during his or her inactivity period.”; and
- (c) by deleting paragraphs (5) and (6) and substituting the following paragraphs:
- “(5) Where the self-employed person’s assessed net income for a relevant basis period is not available, the Board may compute the amount of income that 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 inactivity period.

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- (6) For the purposes of this regulation —
- (a) a reference to a self-employed person's assessed net income for a relevant basis period is a reference to the average net income derived by the self-employed person in that relevant 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 relevant basis period; and
  - (b) a reference to a relevant basis period is —
    - (i) the basis period in which the first day of the self-employed person's inactivity period, with respect to the delivery or adoption of the child (as the case may be), falls; or
    - (ii) if, at the time of submission of the claim, there is no notice of assessment for the year of assessment that relates to the basis period mentioned in sub-paragraph (i) — the later of either of the following basis periods for which the Comptroller of Income Tax has issued a notice of assessment that sets out the self-employed person's income for that basis period:
      - (A) the basis period immediately preceding the basis period mentioned in sub-paragraph (i);
      - (B) the basis period immediately preceding the basis period mentioned in sub-paragraph (A).”.

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**Deletion and substitution of regulation 11**

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

**“Recovery of excess amount under section 12O(1), (2) or (3) of Act**

11.—(1) For the purposes of section 12O(1) or (2) of the Act, the amount to be recovered by the Government from a woman is the amount by which the total amount paid by the Government under section 12O(1)(a) or (2)(a) of the Act (as the case may be) in relation to that woman exceeds the amount calculated in accordance with the formula specified in regulation 5(2) applicable to that woman.

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

**Deletion and substitution of heading to Part 3**

11. Part 3 of the principal Regulations is amended by deleting the Part heading and substituting the following Part heading:

“LEAVE AND BENEFITS FOR CHILDCARE”.

**Amendment of regulation 12**

12. Regulation 12(2) of the principal Regulations is amended by deleting “11,” in sub-paragraph (c)(ii).

**Amendment of regulation 13**

13. Regulation 13 of the principal Regulations is amended by deleting paragraphs (1), (2) and (3) and substituting the following paragraphs:

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“(1) Subject to paragraph (2), every employer who is entitled to claim reimbursement from the Government under section 12C(1) or 12CA(1) of the Act in respect of childcare leave or extended childcare leave (as the case may be) taken by an employee in a relevant period must submit the claim within 3 months after the last day of the relevant period, or within such extended period of time as the Director may allow in any particular case.

(2) The employer may submit the following claims in respect of the employee instead of a claim under paragraph (1):

- (a) a claim to be reimbursed for the amount paid to an employee for any part of the relevant period —
  - (i) within 12 months after the start of the relevant period; and
  - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim to be reimbursed for the amount paid to the employee for the remainder of the relevant period — within 3 months after the last day of the relevant period, or within such extended period of time as the Director may allow in any particular case.”

#### **Amendment of regulation 14**

**14.** Regulation 14 of the principal Regulations is amended —

- (a) by deleting paragraphs (1), (2) and (3) and substituting the following paragraphs:

“(1) Subject to paragraph (2), every self-employed person who is entitled to claim payment from the Government under section 12B(16) or (16A) of the Act in respect of any income lost by the self-employed person in a calendar year by reason of his or her cessation of active engagement in his or her trade, business, profession or vocation for childcare purposes must submit the claim —

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- (a) within 3 months after the last day of the calendar year; or
    - (b) within such extended period of time as the Director may allow in any particular case.
  - (2) The self-employed person may submit the following claims instead of the claim under paragraph (1):
    - (a) a claim to be paid such lost income for any part of the self-employed person's inactivity period —
      - (i) within 12 months after the start of the calendar year; and
      - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
    - (b) a claim to be paid such lost income for the remainder of the self-employed person's inactivity period — within 3 months after the last day of the calendar year, or within such extended period of time as the Director may allow in any particular case.”;
  - (b) by deleting sub-paragraph (b) of paragraph (4) and substituting the following sub-paragraph:
    - “(b) must be computed on the basis of the self-employed person's assessed net income for a relevant basis period, less the net income the self-employed person continued to derive during his or her inactivity period.”; and
  - (c) by deleting paragraph (5) and substituting the following paragraphs:

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“(5) Where the self-employed person’s assessed net income for a relevant basis period is not available, the Board may compute the amount of income that the self-employed person is entitled to claim from the Government under section 12B(16) or (16A) 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 inactivity period.

(6) For the purposes of this regulation —

(a) a reference to a self-employed person’s assessed net income for a relevant basis period is a reference to the average net income derived by the self-employed person in that relevant 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 relevant basis period; and

(b) a reference to a relevant basis period is —

(i) the basis period that corresponds to the calendar year for which the self-employed person is submitting a claim for lost income; or

(ii) if, at the time of submission of the claim, there is no notice of assessment for the year of assessment that relates to the basis period mentioned in sub-paragraph (i) — the later of either of the following basis periods for which the Comptroller of Income Tax has issued a notice of assessment that sets out the self-employed person’s income for that basis period:

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- (A) the basis period immediately preceding the basis period mentioned in sub-paragraph (i);
  - (B) the basis period immediately preceding the basis period mentioned in sub-paragraph (A).”.

### **Deletion and substitution of regulation 15**

**15.** Regulation 15 of the principal Regulations is deleted and the following regulation substituted therefor:

#### **“Records to be kept and maintained**

**15.** Every person who submits a claim for any payment or reimbursement from the Government under the Act must keep and maintain all information and documents relevant to the claim for a period of 5 years which starts on —

- (a) in the case of a claim by an employer for reimbursement from the Government under section 10(1) or (2A), 12AD(1) or (3), 12G(1) or 12J(1) or (3) of the Act for payment made by the employer to an employee in respect of the employee’s absence from work — the last day of the employee’s absence from work that is the subject of the claim;
- (b) in the case of a claim by an employer for reimbursement from the Government under section 12C(1) or 12CA(1) of the Act in respect of any childcare leave or extended childcare leave (as the case may be) — the last day of the childcare leave or extended childcare leave during the relevant period that is the subject of that claim;
- (c) in the case of a claim by a self-employed person under section 9(4) or (4A), 12AB(1), 12E(3) or 12H(4) of the Act for payment from the Government in respect of the self-employed person’s lost income — the last

day of the self-employed person’s inactivity period that is the subject of the claim;

- (d) in the case of a claim by a self-employed person under section 12B(16) or (16A) of the Act for payment from the Government in respect of the self-employed person’s lost income for childcare purposes — the last day of the self-employed person’s inactivity period during the calendar year that is the subject of the claim; and
- (e) in the case of a claim by a person under section 9(5A), 12A(2) or 12HA(2) of the Act — the day immediately before the first anniversary of the child’s birth.”.

### **Amendment of regulation 16**

16. Regulation 16 of the principal Regulations is amended —

- (a) by deleting the word “determination” in paragraph (1) and substituting the words “decision made or taken to be made”; and
- (b) by deleting the words “decision of” in paragraph (2)(b)(ii) and substituting the words “decision made or taken to be made by”.

### **Amendment of regulation 18**

17. Regulation 18 of the principal Regulations is amended by inserting, immediately after the word “provision” in the regulation heading, the words “for revoked Regulations in regulation 17(b)”.

### **New regulation 19**

18. The principal Regulations are amended by inserting, immediately after regulation 18, the following regulation:

**“Saving and transitional provisions for certain claims or applications affected by amendments in 2021**

19.—(1) This regulation does not apply in respect of any claim that is subject to the application of regulation 18.

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(2) Where a woman mentioned in regulation 4 of the ST Regulations submits a claim under section 9(5A) of the Act, or applies for an adjustment of the claim under regulation 2B, on or after 1 November 2021, regulation 5 applies in relation to the claim or application, except that regulation 5(3) of the unamended Regulations applies instead of regulation 5(2), (4) and (5).

(3) Regulation 7 or 8 (as the case may be) applies in relation to —

(a) a claim by an employer mentioned in regulation 7 of the ST Regulations; or

(b) an application for an adjustment of the claim under regulation 2B on or after 1 November 2021.

(4) Regulation 9 applies in relation to —

(a) a claim by a self-employed person mentioned in regulation 8(1) of the ST Regulations; or

(b) an application for an adjustment of the claim under regulation 2B on or after 1 November 2021.

(5) Where a self-employed person —

(a) submits, on or after 1 November 2021, a claim under section 12B(16) or (16A) of the Act; or

(b) applies for an adjustment of the claim under regulation 2B on or after that date,

regulation 14(4), (5) and (6) applies in relation to that claim or application.

(6) Where a person mentioned in regulation 15 of the 2016 Regulations applies for an adjustment of a claim under regulation 2B on or after 1 November 2021, the revoked Regulations continue to apply to the calculation of any adjustment to the amount of reimbursement or payment, as the case may be.

(7) In this regulation —

“2016 Regulations” means the Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations 2016 (G.N. No. S 711/2016) as in force on 1 January 2017;

“revoked Regulations” means the Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations (Rg 1) revoked by regulation 14 of the 2016 Regulations;

“ST Regulations” means the Child Development Co-Savings (Amendment) Act 2021 (Saving and Transitional Provisions) Regulations 2021 (G.N. No. S 826/2021) as in force on 1 November 2021;

“unamended Regulations” means these Regulations as in force immediately before 1 November 2021.”.

### **Miscellaneous amendment**

**19.** The principal Regulations are amended by deleting “<https://www.profamilyleave.gov.sg>” in the following provisions and substituting in each case “<https://www.profamilyleave.msf.gov.sg>”:

Regulations 4(1)(b) and (5)(b), 6(1)(b) and 12(1)(b).

*[G.N. No. S 204/2019]*

Made on 28 October 2021.

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