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No. S 931

CHILD DEVELOPMENT CO-SAVINGS ACT 2001

CHILD DEVELOPMENT CO-SAVINGS (LEAVE AND BENEFITS) (AMENDMENT) REGULATIONS 2023

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

Citation and commencement

1.—(1) These Regulations are the Child Development Co-Savings (Leave and Benefits) (Amendment) Regulations 2023 and, except for regulation 9, come into operation on 1 January 2024.

(2) Regulation 9 is deemed to have come into operation on 31 December 2021.

Amendment of regulation 2

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

(a) delete “, unless the context otherwise requires”; and

(b) replace the definition of “relevant period” with —

““relevant period” has the meaning given by section 12B(21) of the Act;”.

Amendment of regulation 3

3. In the principal Regulations, in regulation 3(1)(c), after “8”, insert “, 8A”.

Amendment of regulation 5**4. In the principal Regulations, in regulation 5 —**

(a) in paragraph (2), replace the formula with —

$$\text{“}\frac{(\text{GP}+\text{ECPF}+\text{NI})}{365} \times \{C - [(\frac{A}{W} \times 7) + (N \times 7)] - D\}\text{.”};$$

(b) in paragraph (3), replace the formula with —

$$\text{“}\frac{(\text{GP}+\text{ECPF}+\text{NI})}{365} \times \{C - (\frac{A}{W} \times 7) - D\}\text{.”};$$

(c) in paragraph (4)(d), replace sub-paragraph (iii) with —

“(iii) in the case of a claim under section 12HA(2) of the Act —

(A) for a claimant who is a specified eligible father defined in section 12HA(11) of the Act — 28; or

(B) for any other claimant — 14;”;

(d) in paragraph (4)(e), replace sub-paragraph (ii) with —

“(ii) the case of a claim under section 12HA(2) of the Act, the claimant’s employer —

(A) has paid, or is required to pay, the claimant any amount in respect of the delivery or adoption of the child, as the case may be; and

(B) is entitled to claim, or has claimed, reimbursement from the Government for such payment under section 12J or 12JA of the Act (whether or not pursuant to an exemption under section 22 of the Act);”;

(e) in paragraph (4), replace sub-paragraph (f) with —

“(f) W is the claimant’s weekly index;”;

(f) in paragraph (4), after sub-paragraph (f), insert —

“(g) N, 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 and the conditions mentioned in section 9A(5A)(b)(ii)(A) or (B) of the Act or section 12A(4)(b)(i) or (ii) of the Act (whichever is applicable) apply, is the integer 1, 2, 3 or 4 as specified by the claimant in her election made under section 12E(5) of the Act; and”;

(g) in paragraph (4), reletter existing sub-paragraph (g) as sub-paragraph (h); and

(h) in paragraph (5), replace “(4)(g)” with “(4)(h)”.

Amendment of regulation 7

5. In the principal Regulations, in regulation 7 —

(a) in paragraph (5), after “each”, insert “work”; and

(b) in paragraph (7)(b)(ii), replace “day of the female employee’s absence from work for which she” with “work day on which the female employee absented herself from work and”.

Amendment of regulation 8

6. In the principal Regulations, in regulation 8 —

(a) in paragraph (4), after “each”, insert “work”; and

(b) in paragraph (6)(b)(ii), replace “day of the male employee’s absence from work for which he” with “work day on which the male employee absented himself from work and”.

New regulation 8A

7. In the principal Regulations, after regulation 8, insert —

“Claim by employer from Government under section 12JA of Act

8A.—(1) Subject to paragraph (2), an employer who is entitled to claim reimbursement from the Government under section 12JA(2) of the Act for payment made to a male employee in respect of his extra paternity leave (as defined in section 12JA(2)(b) of the Act) must submit the claim —

- (a) within 3 months after the last day on which the male employee absents himself from work on extra paternity leave granted by his employer in the manner described in section 12JA(2)(c) 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 extra paternity leave granted by his employer in the manner described in section 12JA(2)(c) of the Act, and for any contribution that the employer has made under the Central Provident Fund Act 1953 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
 - (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 extra paternity leave as mentioned in sub-paragraph (a),

and for any contribution that the employer has made under the Central Provident Fund Act 1953 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 12JA(4) of the Act and in paragraph (5), 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 1953 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 extra paternity leave granted by his employer in the manner described in section 12JA(2)(c) of the Act, for which he received payment from his employer in the manner described in any provision of section 12JA(2)(d) of the Act.

(4) In paragraph (3)(a), "gross rate of pay" includes allowances only if the allowances have been paid to the male employee for a period of 3 or more months immediately before

the start of that period of absence from work on extra paternity leave.

(5) The amount of reimbursement that an employer is entitled to claim from the Government under paragraph (3) for each work 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.

(6) Paragraphs (1) to (5) apply to a claim by an employer for reimbursement from the Government under section 12JA(6) of the Act as they apply to a claim for reimbursement from the Government under section 12JA(2) of the Act, if the claim concerns a male employee —

- (a) in relation to whom the requirements of section 12JA(6) of the Act are satisfied; and
- (b) who absented himself from work in the manner described in section 12JA(2)(c)(i) or (ii) of the Act and was paid by his employer in the manner described in any provision of section 12JA(2)(d) of the Act,

and in each such case, a reference in paragraph (3) to the limits mentioned in section 12JA(4) of the Act is to be read as a reference to the limits mentioned in section 12JA(6) of the Act.

(7) If paragraph (6)(a) is satisfied but not paragraph (6)(b) —

- (a) an employer may submit a claim for reimbursement under section 12JA(6) 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 12JA(6) of the Act is to be determined by the Director in a particular case, except that —

- (i) the amount must not exceed the limits mentioned in section 12JA(6) of the Act; and
- (ii) the amount for each work day on which the male employee absented himself from work and was paid by the employer must not exceed the amount calculated in accordance with the formula specified in paragraph (5).”.

Amendment of regulation 15

8. In the principal Regulations, in regulation 15(a), replace “or 12J(1) or (3)” with “, 12J(1) or (3) or 12JA(2) or (6)”.

Miscellaneous amendments

9. In the principal Regulations —

- (a) in regulation 2, in the definition of “basis period”, replace “(Cap. 134)” with “1947”;
- (b) in the following provisions, replace “(Cap. 91)” with “1968”:
 - Regulation 2, definition of “childcare leave”
 - Regulation 4(10);
- (c) in regulation 2, in the definition of “year of assessment”, after “Income Tax Act”, insert “1947”;
- (d) in the following provisions, replace “Part III” with “Part 3”:
 - Regulation 4(4)(c) and (7)(c)
 - Regulation 6(2)(c);
- (e) in regulation 5(4)(a)(iv), replace “(Cap. 136)” with “1960”;
- (f) in regulation 5(4)(a)(vi), replace “(Cap. 321)” with “1970”;

(g) in the following provisions, after “Employment Act”, insert “1968”:

Regulation 5(4)(a)(v) and (vi) and (5)(a)(i) and (ii)

Regulation 7(1)(a) and (4)(d)(iii)(A), (iv)(A), (vi)(A) and (vii)(A);

(h) in the following provisions, replace “(Cap. 36)” with “1953”:

Regulation 5(4)(b)

Regulation 13(4)(b); and

(i) in the following provisions, after “Central Provident Fund Act”, insert “1953”:

Regulation 7(2)(a) and (b) and (4)(b)

Regulation 8(2)(a) and (b) and (3)(b)

Regulation 13(5)(b).

[G.N. Nos. S 204/2019; S 827/2021; S 422/2022]

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