

**CHILD DEVELOPMENT CO-SAVINGS ACT  
(CHAPTER 38A, SECTION 20)**

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

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[1st October 2004]

**Citation**

1. These Regulations may be cited as the Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations.

*[S 227/2011 wef 01/05/2011]*

*[S 283/2013 wef 01/05/2013]*

**Definitions**

2.—(1) 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 referred to 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;

*[S 547/2012 wef 01/11/2012]*

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

*[S 699/2008 wef 01/01/2009]*

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

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

- (f) where a self-employed woman is entitled to claim lost income under section 12A(4) or 12AB(1) of the Act, the period referred to in section 12A(4)(d) or 12AB(1)(a) of the Act, as the case may be;
- (g) where a self-employed man is entitled to claim lost income under section 12E(3) or 12H(4) of the Act, the period referred to in section 12E(3)(a) or 12H(4)(a) of the Act, as the case may be; and
- (h) where a self-employed man is entitled to claim lost income under section 12K(4) or 12KC(1) of the Act, the period referred to in section 12K(4)(d) or 12KC(1)(c) of the Act for which he is entitled to claim the lost income, as the case may be,

*[S 295/2016 wef 01/07/2016]*

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

*[S 283/2013 wef 01/05/2013]*

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

*[S 283/2013 wef 01/05/2013]*

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

*[S 283/2013 wef 01/05/2013]*

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

*[S 283/2013 wef 01/05/2013]*

“rest day” has the same meaning as in section 36 of the Employment Act (Cap. 91);

“working day”, in relation to an employee, means a day on which the employee is required to work, under the terms of the employee’s contract of service;

*[S 283/2013 wef 01/05/2013]*

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

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

*[S 283/2013 wef 01/05/2013]*

### **Authorities responsible for assessment of claims**

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

(a) the Director shall be responsible for the assessment and determination of a claim by —

(i) a female employee or self-employed woman under regulation 4A; and

(ii) an employer under regulations 5 and 5A; and

*[S 283/2013 wef 01/05/2013]*

(b) the Self-employed Reimbursement Board shall be responsible for the assessment and determination of a claim by a self-employed man or woman under regulation 6.

*[S 283/2013 wef 01/05/2013]*

(2) The Board shall consist of —

(a) one officer nominated by the Comptroller of Income Tax, who shall be the Chairman of the Board;

(b) one officer nominated by the Permanent Secretary to the Ministry of Social and Family Development; and

*[S 547/2012 wef 01/11/2012]*

(c) one officer nominated by the Permanent Secretary to the Ministry of Manpower.

**Claim by female employees from employers**

4.—(1) Every female employee who is entitled to receive payment from her employer under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, or who has received or will receive any payment from her employer in accordance with section 10A(1) of the Act, shall make a declaration as to her eligibility for payment —

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

*[S 283/2013 wef 01/05/2013]*

(2) Every female employee who is entitled to receive payment from her employer under section 9(1) of the Act shall submit the form referred to 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 one week before absenting herself from work, within one month from the date of birth of her child.

(3) Every female employee who is entitled to receive payment from her employer under subsection (1A), (1B), (1C), (1D), (1E) or (1F) of section 9 of the Act shall submit the form referred to in paragraph (1) to her employer not later than one week from the date she becomes entitled under the applicable subsection to receive payment from her employer.

(3A) Every female employee who has received or will receive any payment from her employer in accordance with section 10A(1) of the Act shall submit the form referred to in paragraph (1) to her employer not later than 7th November 2008.

(4) Every employer shall, upon receipt of the form referred to in paragraph (1) from a female employee who claims to be entitled to receive payment under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act —

- (a) ensure that the form has been duly completed and signed by the female employee;

*[S 283/2013 wef 01/05/2013]*

- (b) satisfy himself that the female employee is entitled to payment under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, as the case may be; and

*[S 283/2013 wef 01/05/2013]*

- (c) if the form has been duly completed and signed and he is so satisfied under sub-paragraph (b), make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

*[S 283/2013 wef 01/05/2013]*

(5) Every female employee who, under the terms of her contract of service, is entitled to receive payment from her employer in accordance with section 12A(1) of the Act shall, if required by her employer —

- (a) make a declaration as to her eligibility for payment in such form as the Minister may provide; and

- (b) submit the form to her employer —

- (i) at least one week before absenting herself from work under section 12A(1)(d) of the Act; or

*[S 549/2008 wef 31/10/2008]*

- (ii) where it is not practicable to submit the form one week before absenting herself from work, within one week from the date she begins her absence from work.

(6) Every employer who wishes to claim reimbursement from the Government under section 12A(1) of the Act and regulation 5 shall, before making payment to a female employee in accordance with section 12A(1) of the Act —

- (a) require the female employee to comply with paragraph (5); and

- (b) upon receipt of the form referred to in paragraph (5), satisfy himself that the female employee has satisfied the requirements of section 12A(1) of the Act.

*[S 549/2008 wef 31/10/2008]*

(6A) Every female employee who is entitled to receive payment from her employer under section 12AA(4) of the Act shall make a declaration as to her eligibility for payment —

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

*[S 283/2013 wef 01/05/2013]*

(6B) Every female employee who is entitled to receive payment from her employer under section 12AA(4) of the Act shall submit the form referred to in paragraph (6A) to her employer —

- (a) at least one week before absenting herself from work under section 12AA(2) of the Act; or
- (b) where it is not practicable to submit the form one week before absenting herself from work, within one week from the date she begins her absence from work.

*[S 283/2013 wef 01/05/2013]*

(6C) Every employer shall, upon receipt of the form referred to in paragraph (6A) from a female employee who claims to be entitled to receive payment under section 12AA(4) of the Act —

- (a) ensure that the form has been duly completed and signed by the female employee;
- (b) satisfy himself that the female employee is entitled to payment under that section; and
- (c) if the form has been duly completed and signed and he is so satisfied under sub-paragraph (b), make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

*[S 283/2013 wef 01/05/2013]*

(7) An employer may —

(a) for the purpose of paragraph (4)(b), (6)(b) or (6C)(b), require the female employee to furnish or provide access to such information or document as may be necessary to ascertain her entitlement to payment; and

*[S 283/2013 wef 01/05/2013]*

(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.

(8) The gross rate of pay that is payable to a female employee for her period of absence from work under section 9(1), (1B), (1D) or (1F), 10A(1), 12A(1) or 12AA(2) of the Act shall include allowances only if such allowances have been paid to her for a period of 3 or more months immediately preceding the commencement of her period of absence from work.

*[S 549/2008 wef 31/10/2008]*

*[S 283/2013 wef 01/05/2013]*

(9) The gross rate of pay that is payable to a female employee under section 9(1A), (1C) or (1E) of the Act shall include allowances only if such allowances have been paid to her for a period of 3 or more months immediately preceding the commencement of her period of absence from work under section 76(1) of the Employment Act (Cap. 91).

*[S 549/2008 wef 31/10/2008]*

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

**4A.—**(1) Every woman —

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

(b) who was a female employee and who is entitled to claim payment from the Government under section 9(5C) of the Act,



may apply to the Director for such payment.

- (2) An application under paragraph (1) shall be —
- (a) made in such form as the Director may provide for the application;
  - (b) accompanied by such information or document as may be required by the Director; and
  - (c) made within 15 months from the date the woman referred to in paragraph (1)(a) or (b), as the case may be, delivers a child, or within such extended period of time as the Director may allow in any particular case.
- (3) The amount of payment that a woman referred to in paragraph (1)(a) is entitled to claim from the Government shall be calculated in accordance with the following formula:

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

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

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

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

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

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

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

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

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

D is 56 (for the former female employee's first or second confinement) or 112 (for the former female employee's third or subsequent confinement);

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

under section 76(1) or (1A) of the Employment Act (Cap. 91); and

*B* is the number of days falling any time before the former female employee's employment was terminated upon completion of her contract of service, being days on which the former female employee's entitlement to absent herself from work under section 9 of the Act has been reduced under section 12E(5) of the Act by virtue of her election for her child's father to take shared parental leave and such election has not been revoked and the leave returned to her in accordance with section 12E of the Act.

*[S 249/2014 wef 01/04/2014]*

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

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

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

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

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

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

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

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

(5) An employer may —

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

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

*[S 283/2013 wef 01/05/2013]*

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

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

*[S 549/2008 wef 31/10/2008]*

*[S 283/2013 wef 01/05/2013]*

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

*[S 283/2013 wef 01/05/2013]*

(2A) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 10A(1) of the Act in respect of the first or second confinement of his female employee may apply to the Director for such reimbursement in the following manner:

(a) where, after the first 8 weeks of the female employee's absence from work under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be, the female employee has absented herself from work during any part of the applicable period, the employer may make an application to be reimbursed for the amount paid to the female employee for that part of the applicable period, and for any contribution which the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment which is not recoverable from the employee's wages —

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

(ii) before the application referred to in sub-paragraph (b) is made; and

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

*[S 180/2009 wef 01/05/2009]*

(2B) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 10A(1) of the Act in respect of the third or subsequent confinement of his female employee may apply to the Director for such reimbursement in the following manner:

- (a) where the female employee has absented herself from work under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be, for any period, the employer may make an application to be reimbursed for the amount paid to the female employee for that period, and for any contribution which the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment which is not recoverable from the employee's wages —
- (i) within 12 months from the day of the female employee's confinement; and
  - (ii) before the application referred to in sub-paragraph (b) is made; and

*[S 359/2012 wef 01/08/2012]*

- (b) the employer may make 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), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act and section 9(1A), (1C) or (1E) of the Act, as the case may be, and for any contribution which the employer has made under the Central Provident Fund Act in respect of such payment which is not recoverable from the employee's wages, within

3 months from the last day of the female employee's absence from work.

[S 180/2009 wef 01/05/2009]

(2C) Every application referred to in paragraph (2), (2A)(a) or (b) or (2B)(a) or (b) shall be —

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

(b) accompanied by the following information and documents:

(i) the gross rate of pay paid to the female employee for the period of her absence from work, including the allowances referred to in regulation 4(8) or (9);

(ii) the gross rate of pay paid to the female employee for the period of one month immediately preceding the date the female employee began her absence from work, including the allowances referred to in regulation 4(8) or (9); and

(iii) such other information or document as may be specified in the form provided by the Director for the application or as may be required by the Director.

[S 180/2009 wef 01/05/2009]

(3) Subject to paragraph (3A), the amount of reimbursement that an employer is entitled to claim from the Government —

(a) where the female employee has absented herself from work under section 9(1)(a) or (b) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(a) or (b) of the Act, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

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

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

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work;

(b) where the female employee has absented herself from work under section 9(1)(c) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(c) of the Act, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

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

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

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service;

B is the number of working days on which that female employee absented herself from work; and

C is the number of working days in 8 weeks under the terms of that female employee's contract of service;

(c) where the female employee has absented herself from work —



- (i) under section 9(1)(a) or (b) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(a) or (b) of the Act, in respect of her third or subsequent confinement; or

*[S 549/2008 wef 31/10/2008]*

- (ii) under section 12A(1)(d) or 12AA(2)(a) of the Act during a continuous period not exceeding 4 weeks,

*[S 283/2013 wef 01/05/2013]*

shall be calculated in accordance with the following formula:

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

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

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work;

- (d) where the female employee has absented herself from work —

- (i) under section 9(1)(c) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(c) of the Act, in respect of her third or subsequent confinement; or

- (ii) under section 12A(1)(d) or 12AA(2)(b) of the Act for one or more periods not exceeding in the aggregate the total number of working days in 4 weeks under the terms of her contract of service,

*[S 283/2013 wef 01/05/2013]*

shall be calculated in accordance with the following formula:

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

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

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

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

B is the number of working days on which that female employee absented herself from work;

(e) where the female employee has received payment from her employer under section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(a) or (b) of the Employment Act (Cap. 91) and section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

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

N is the number of days (inclusive of rest days, non-working days and holidays) after the first 8 weeks of that female employee's absence from work under section 76(1)(a) or (b) of the Employment Act (Cap. 91), as the case may be, for which that female employee has received payment from her employer under section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(a) or (b) of the Employment Act (Cap. 91) and section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act as may be applicable to her, as the case may be;

(f) where the female employee has received payment from her employer under section 9(1A) (ii) or (iv), (1C)(ii) or (iv) or (1E)(ii) or (iv) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(a) or (b) of the Employment Act (Cap. 91) and section 9(1A)(ii) or (iv), (1C)(ii) or (iv) or (1E)(ii) or (iv) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) for which that female employee has received payment from her employer;

- (g) where the female employee has received payment from her employer under section 9(1A)(v), (1C)(v) or (1E)(v) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(c) of the Employment Act (Cap. 91) and section 9(1A)(v), (1C)(v) or (1E)(v) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

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

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

B is the number of working days after the first 8 weeks of that female employee's absence from work under section 76(1)(c) of the Employment Act (Cap. 91) for which that female employee has received payment from her employer under section 9(1A)(v), (1C)(v) or (1E)(v) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(c) of the Employment Act (Cap. 91) and section 9(1A)(v), (1C)(v) or (1E)(v) of the Act as may be applicable to her, as the case may be;

- (h) where the female employee has received payment from her employer under section 9(1A)(vi), (1C)(vi) or (1E)(vi) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(c) of the Employment Act (Cap. 91) and section 9(1A)(vi), (1C)(vi) or (1E)(vi) of the

Act as may be applicable to her, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

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

B is the number of working days for which that female employee has received payment from her employer;

(i) where the female employee has absented herself from work under section 9(1B)(i), (1D)(i) or (1F)(i) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(i), (1D)(i) or (1F)(i) of the Act as may be applicable to her, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is —

- (i) the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work, if the period of that female employee's absence from work does not exceed 8 weeks; or
  - (ii) if that period exceeds 8 weeks, the number 56;
- (j) where the female employee has absented herself from work under section 9(1B)(i), (1D)(i) or (1F)(i) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(i), (1D)(i) or (1F)(i) of the Act as may be applicable to her, in respect of her third or subsequent confinement, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

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

N is the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work;

- (k) where the female employee has absented herself from work under section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act as may be applicable to her,

in respect of her first or second confinement, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

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

B is —

- (i) the number of working days on which that female employee absented herself from work, if that number does not exceed the number of working days in 8 weeks under the terms of that female employee's contract of service; or
  - (ii) if that number exceeds the number of working days in 8 weeks under the terms of that female employee's contract of service, the number of working days in 8 weeks under the terms of that female employee's contract of service; and
- (l) where the female employee has absented herself from work under section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act as may be applicable to her, in respect of her third or subsequent confinement, shall be calculated in accordance with the following formula:

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

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

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

B is the number of working days on which that female employee absented herself from work.

*[S 359/2012 wef 01/08/2012]*

(3A) 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 shall not exceed —

(a) in the case of a female employee referred to in paragraph (3)(a), (c), (e), (f), (i) or (j), an amount that is calculated in accordance with the following formula:

$$\frac{\$10,000}{28 \text{ days}}; \text{ and}$$

(b) in the case of a female employee referred to in paragraph (3)(b), (d), (g), (h), (k) or (l), an amount that is calculated in accordance with the following formula:

$$\frac{\$10,000}{A \times 4 \text{ weeks}},$$

where A is the number of working days in a week under the terms



of that female employee's contract of service.

*[S 359/2012 wef 01/08/2012]*

(4) In paragraph (2A), "applicable period" means the part of the period of a female employee's absence from work (under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be) referred to in section 10(1)(a)(i)(A), (B) or (C)(CA) or (CB) or 10A(2)(a)(i)(A), (B) or (C)(CA) or (CB) of the Act, as the case may be, for which, if the employer of the female employee has made payment to the female employee under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) or 10A(1) of the Act, as the case may be, the employer is entitled to claim reimbursement from the Government for the amount so paid.

*[S 180/2009 wef 01/05/2009]*

(5) *[Deleted by S 549/2008 wef 31/10/2008]*

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

**5A.—**(1) An employer who is entitled to claim reimbursement from the Government under section 12G(1), 12J(1), 12K(1) or 12KB(1) of the Act in respect of any male employee may apply to the Director to be so reimbursed subject to the limit mentioned in section 12G(2), 12J(2), 12K(3) or 12KB(2) of the Act, as the case may be.

*[S 295/2016 wef 01/07/2016]*

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

(a) within 3 months, after the last day on which the employer's 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;

*[S 295/2016 wef 01/07/2016]*

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

*[S 295/2016 wef 01/07/2016]*

- (c) where the employer is entitled to claim reimbursement from the Government under section 12KB(1) of the Act for any extra leave taken —

(i) within 3 months after the last day of the extra leave taken or by 31 December 2016, whichever is the later; or

(ii) within such extended period of time as the Director may allow in any particular case.

*[S 295/2016 wef 01/07/2016]*

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

*[S 295/2016 wef 01/07/2016]*

(4) *[Deleted by S 295/2016 wef 01/07/2016]*

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

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

(b) accompanied by the following information and documents:

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

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

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

*[S 295/2016 wef 01/07/2016]*

(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 where the male employee has taken —

- (a) the shared parental leave under section 12E(1)(a) or 12K(1) of the Act within the period mentioned in section 12E(1)(a) of the Act;
- (b) the paternity leave under section 12H(1)(a) or 12K(1) of the Act within the period mentioned in section 12H(1)(a) of the Act; or
- (c) the extra leave under section 12KB(1) of the Act within the period mentioned in section 12H(1)(a) of the Act,

is calculated according to the following formula:

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

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

ECPF is the contribution which the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that male employee and which is not recoverable from that male employee's monthly wages; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that male employee has taken the shared parental leave, paternity leave or extra leave, as the case may be.

*[S 295/2016 wef 01/07/2016]*

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

- (a) the shared parental leave under section 12E(1)(b) or 12K(1) of the Act within the period mentioned in section 12E(1)(b) of the Act;
- (b) the paternity leave under section 12H(1)(b) or 12K(1) of the Act within the period mentioned in section 12H(1)(b) of the Act; or
- (c) the extra leave under section 12KB(1) of the Act within the period mentioned in section 12H(1)(b) of the Act,

is calculated according to the following formula:

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

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

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

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

B is the number of working days on which that male employee has taken the shared parental leave, paternity leave or extra leave, as the case may be.

*[S 295/2016 wef 01/07/2016]*

(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, paternity leave or extra leave, as the case may be, shall not exceed an amount that is calculated in accordance with the following formula:

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

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

[S 295/2016 wef 01/07/2016]

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

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

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

[S 283/2013 wef 01/05/2013]

[S 295/2016 wef 01/07/2016]

[S 295/2016 wef 01/07/2016]

[S 295/2016 wef 01/07/2016]

### **Claim by self-employed person for lost income**

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

[S 549/2008 wef 31/10/2008]

[S 283/2013 wef 01/05/2013]

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

(a) where the self-employed person is entitled to claim lost income under section 9(4), (4A), (4B) or (4C), 10A(4), 12A(4), 12AB(1), 12E(3), 12H(4) or 12K(4) of the Act, 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; or

(b) where the self-employed man is entitled to claim lost income under section 12KC(1) of the Act for any extra break taken —

(i) within 3 months after the last day of his leave period or by 31 December 2016, whichever is the later; or

- (ii) within such longer period as the Board may allow in any particular case.

*[S 295/2016 wef 01/07/2016]*

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

- (a) be made in such form as the Board may provide; and
- (b) be accompanied by such information or document as may be specified in that form or as may be required by the Board.

*[S 295/2016 wef 01/07/2016]*

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

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

(b) shall be computed —

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

the basis of the average net income derived by the self-employed person from his or her trade, business, profession or vocation for the preceding basis period, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of his or her income for the preceding basis period, less the net income the self-employed person continued to derive from such trade, business, profession or vocation during his or her leave period; or

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

*[S 283/2013 wef 01/05/2013]*

*[S 295/2016 wef 01/07/2016]*

(4) Where a self-employed person does not or is unable to substantiate the amount he or she claims as his or her average net income for the relevant period, the Board may, notwithstanding paragraph (3)(b), compute the amount of income the self-employed person is entitled to claim from the Government under section 9(4), (4A), (4B) or (4C), 10A(4), 12A(4), 12AB(1), 12E(3), 12H(4), 12K(4) or 12KC(1) 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.

*[S 283/2013 wef 01/05/2013]*

*[S 295/2016 wef 01/07/2016]*

*[S 295/2016 wef 01/07/2016]*

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

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

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

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

(3) In a case other than section 12E(6)(a) or (b) of the Act, where a male employee or a self-employed man referred to in section 12E(7) of the Act has not consumed any part of his entitlement to shared parental leave after an election is made under section 12E(4) of the Act, he may apply to the Director —

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

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

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



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

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

*[S 283/2013 wef 01/05/2013]*

### **Power to obtain information**

7.—(1) The Director, the Board or any authorised officer may, for the purposes of assessing any claim made by a female employee or self-employed woman under regulation 4A, by an employer under regulation 5 or 5A or by a self-employed person under regulation 6, by notice in writing, require any person —

(a) to furnish any information or document within such time as may be specified in the notice; and

*[S 283/2013 wef 01/05/2013]*

(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.

*[S 283/2013 wef 01/05/2013]*

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

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

(b) may inspect, copy or make extracts from or take possession of any information or document in the possession of that employer, self-employed person or female employee, as the case may be,

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

*[S 283/2013 wef 01/05/2013]*

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

*[S 283/2013 wef 01/05/2013]*

*[S 283/2013 wef 01/05/2013]*

## **Disputes**

**8.—(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, shall submit a notice of dispute to the Minister within one month from the date the question or dispute arises.

(2) The notice of dispute —

(a) shall be in writing;

(b) shall state —

(i) the amount of reimbursement or income claimed by the employer, employee or self-employed person; and

*[S 283/2013 wef 01/05/2013]*

(ii) the grounds of the dispute together with the decision of the Director or the Board, where applicable; and

(c) shall be accompanied by such other information or document supporting the claim.

*[ S 602/2004; S 80/2007]*

*[S 283/2013 wef 01/05/2013]*

## LEGISLATIVE HISTORY

### CHILD DEVELOPMENT CO-SAVINGS (PAID MATERNITY LEAVE, MATERNITY BENEFIT, ADOPTION LEAVE, SHARED PARENTAL LEAVE AND PATERNITY LEAVE) REGULATIONS (CHAPTER 38A, RG 1)

*formerly known as the Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations*

This Legislative History is provided for the convenience of users of the Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations. It is not part of these Regulations.

**1. G. N. No. S 602/2004 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations 2004**

Date of commencement : 1 October 2004

**2. G. N. No. S 80/2007 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2007**

Date of commencement : 1 March 2007

**3. 2008 Revised Edition — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations**

Date of operation : 31 January 2008

**4. G. N. No. S 549/2008 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2008**

Date of commencement : 31 October 2008

**5. G. N. No. S 699/2008 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment No. 2) Regulations 2008**

Date of commencement : 1 January 2009

**6. G. N. No. S 180/2009 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2009**

Date of commencement : 1 May 2009

**7. G.N. No. S 227/2011 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2011**

Date of commencement : 1 May 2011

**8. G.N. No. S 359/2012 — Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2012**

Date of commencement : 1 August 2012

**9. G.N. No. S 547/2012 — Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment No. 2) Regulations 2012**

Date of commencement : 1 November 2012

**10. G.N. No. S 283/2013 — Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2013**

Date of commencement : 1 May 2013

**11. G.N. No. S 249/2014 — Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) (Amendment) Regulations 2014**

Date of commencement : 1 April 2014

**12. G.N. No. S 295/2016 — Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) (Amendment) Regulations 2016**

Date of commencement : 1 July 2016