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CHILD DEVELOPMENT CO-SAVINGS ACT
(CHAPTER 38A)

CHILD DEVELOPMENT CO-SAVINGS
(LEAVE AND BENEFITS) REGULATIONS 2017

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

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations are the Child Development Co-Savings (Leave and Benefits) Regulations 2017 and come into operation on 1 July 2017.

Definitions

2. In these Regulations, unless the context otherwise requires —
- “authorised officer” means any person authorised by the Director or the Board;
 - “basis period” has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134);
 - “Board” means the Self-employed Reimbursement Board mentioned in regulation 3;
 - “childcare leave” means the childcare leave under section 12B(1) of the Act, and includes any childcare leave taken under section 87A of the Employment Act (Cap. 91) that is treated, under section 12B(3) of the Act, as childcare leave under section 12B(1) of the Act;

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

“extended childcare leave” means the extended childcare leave under section 12B(1A) of the Act;

“holiday” has the same meaning as in section 88 of the Employment Act;

“inactivity period” means —

- (a) in relation to a self-employed woman who is entitled to claim lost income under section 9(4) of the Act, the period during any period mentioned in section 9(4)(b)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (b) in relation to a self-employed woman who is entitled to claim lost income under section 9(4A) of the Act, the period during any period mentioned in section 9(4A)(c)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (c) in relation to a self-employed woman who is entitled to claim lost income under section 12AB(1) of the Act, the period during any period mentioned in section 12AB(1)(c)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (d) in relation to a self-employed man who is entitled to claim lost income under section 12E(3) or 12H(4) of the Act, the period during any period mentioned in section 12E(3)(a) or 12H(4)(b) of the Act (as the case may be) when he ceases to be actively engaged in his trade, business, profession or vocation; or
- (e) in relation to a self-employed person who is entitled to claim lost income under section 12B(16) or (16A) of the Act, the period during any period mentioned in

section 12B(16)(c) or (16A)(c) of the Act when the self-employed person ceases to be actively engaged in his or her trade, business, profession or vocation;

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

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

“relevant period” means —

(a) in relation to an employee’s entitlement to childcare leave and extended childcare leave, the period as defined in section 12B(21) of the Act; or

(b) in relation to a self-employed person’s claim for lost income under section 9(4) or (4A), 12AB(1), 12B(16) or (16A), 12E(3) or 12H(4) of the Act, the period of 3 months immediately before the start of the self-employed person’s inactivity period;

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

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

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

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

Authorities responsible for assessment of claims

3.—(1) The Director is responsible for the assessment and determination of —

- (a) a claim by a female employee or self-employed woman under regulation 5; and
- (b) a claim by an employer under regulation 7, 8 or 13.

(2) The Self-employed Reimbursement Board is responsible for the assessment and determination of a claim by a self-employed person under regulation 9 or 14.

(3) The Board consists of —

- (a) the Chairman, who is an officer nominated by the Comptroller of Income Tax;
- (b) one officer nominated by a Permanent Secretary to the Ministry of Social and Family Development; and
- (c) one officer nominated by a Permanent Secretary to the Ministry of Manpower.

PART 2**PAID MATERNITY LEAVE, MATERNITY BENEFIT,
ADOPTION LEAVE, SHARED PARENTAL LEAVE AND
PATERNITY LEAVE****Claim by female employee from employer**

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

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

(2) A female employee who is entitled to receive payment from her employer under section 9(1) of the Act must submit the form mentioned in paragraph (1) to her employer —

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- (a) at least one week before absenting herself from work under section 9(1) of the Act; or
- (b) where sub-paragraph (a) is not practicable, within one month after the date of the birth of her child.
- (3) A female employee who is entitled to receive payment from her employer under section 9(1A) or (1B) of the Act must submit the form mentioned in paragraph (1) to her employer not later than one week after the date she becomes entitled under section 9(1A) or (1B) of the Act (as the case may be) to receive that payment from her employer.
- (4) An employer must, on receiving the form mentioned in paragraph (1) from a female employee who claims to be entitled to receive payment under section 9(1), (1A) or (1B) of the Act —
- (a) ensure that the form is duly completed and signed by the female employee;
- (b) ascertain whether the female employee is entitled to payment under section 9(1), (1A) or (1B) of the Act; and
- (c) if the employer is satisfied of the matters mentioned in sub-paragraphs (a) and (b), make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.
- (5) A female employee who is entitled to receive payment from her employer under section 12AA(4) of the Act must make a declaration as to her eligibility for payment —
- (a) in such form as the Director may provide; or
- (b) in such form as her employer may provide, being a form that conforms with the requirements specified at the Internet website at <https://www.profamilyleave.gov.sg>.
- (6) A female employee mentioned in paragraph (5) must submit the form mentioned in that paragraph to her employer —
- (a) at least one week before absenting herself from work under section 12AA(1) of the Act; or

(b) where sub-paragraph (a) is not practicable, within one week after the date she begins her absence from work.

(7) An employer must, on receiving a form mentioned in paragraph (5) from a female employee who claims to be entitled to receive payment under section 12AA(4) of the Act —

(a) ensure that the form is duly completed and signed by the female employee;

(b) ascertain whether the female employee is entitled to payment under section 12AA(4) of the Act; and

(c) if the employer is satisfied of the matters mentioned in sub-paragraphs (a) and (b), make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

(8) An employer may —

(a) for the purposes of paragraph (4)(b) or (7)(b), require a female employee to furnish or provide access to such information or document as may be necessary to ascertain her entitlement to payment; and

(b) if the female employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the female employee at her gross rate of pay for her period of absence from work.

(9) The gross rate of pay that is payable to a female employee for her period of absence from work under section 9(1) or (1B) or 12AA(1) of the Act includes allowances only if such allowances have been paid to her for a period of 3 or more months immediately before the start of that period of absence from work.

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

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

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

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

- (a) made in such form as the Director may provide;
- (b) accompanied by such information and documents as the Director may require; and
- (c) made within 15 months after the date the woman mentioned in paragraph (1) delivers a child, or within such extended period of time as the Director may allow in any particular case.

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

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

where —

- (a) “GP” is the aggregate gross rate of pay of the woman for the period the woman is or was a female employee during the 12 months immediately before the date on which the child is delivered, but excludes any gross rate of pay that the woman is entitled to receive from a particular employer for the period the woman was employed by that employer during those 12 months if —
 - (i) 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 woman was dismissed with just cause or excuse by that employer before the woman’s specified event;

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- (ii) on a referral to the Minister charged with the responsibility for manpower under the Employment Act (Cap. 91) before 1 April 2019, that Minister is satisfied that the woman was dismissed for sufficient cause by that employer before the woman's specified event; or
 - (iii) 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 woman was dismissed with just cause or excuse, or for sufficient cause (as the case may be), by that employer before her specified event;

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- (b) "ECPF" is the aggregate of each contribution that an employer is or was liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the amount of the woman's GP, and that is not recoverable from the woman's monthly wages while the woman is or was a female employee;
- (c) "NI" is the net income derived by the woman from her trade, business, profession or vocation, for the period the woman is or was a self-employed woman during the 12 months immediately before the date on which the child is delivered, as set out in a document stating the income earned and expenses incurred by the woman or in any other form that the Director may require;
- (d) "C" is 56 (for the woman's first or second specified event) or 112 (for the woman's third or subsequent specified event);
- (e) "A" is the number of days for which an employer —
 - (i) has paid, or is required to pay, the woman an amount under section 9(1), (1A) or (1B) of the Act in respect of the woman's specified event; and

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- (ii) is entitled, on that payment, to claim reimbursement from the Government under section 10 of the Act (whether or not pursuant to an exemption under section 22 of the Act); and
 - (f) “B”, which applies if the woman has made an election under section 12E(5) of the Act for the natural father of a child delivered during the woman’s specified event to take shared parental leave in respect of the child, is the number of days for which —
 - (i) the father’s employer —
 - (A) has paid, or is required to pay, the father an amount under section 12E(2) of the Act for shared parental leave in respect of the child; and
 - (B) is entitled, on that payment, to claim reimbursement from the Government under section 12G(1) of the Act (whether or not pursuant to an exemption under section 22 of the Act); or
 - (ii) the father is entitled to claim his lost income under section 12E(3) of the Act in respect of the child for ceasing to be actively engaged in his trade, business, profession or vocation (whether or not pursuant to an exemption under section 22 of the Act).

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

Claim by male employee from employer

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

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

(2) An employer must, on receiving a form mentioned in paragraph (1) from a male employee who claims to be entitled to receive payment under section 12E(2) or 12H(2) of the Act —

- (a) ensure that the form is duly completed and signed by the male employee;
- (b) ascertain whether the male employee is entitled to payment under section 12E(2) or 12H(2) of the Act; and
- (c) if the employer is satisfied of the matters mentioned in sub-paragraphs (a) and (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.

(3) An employer may —

- (a) for the purposes of paragraph (2)(b), require a male employee to furnish or provide access to such information or document as may be necessary to ascertain his entitlement to payment; and
- (b) if the male employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the male employee at his gross rate of pay for his period of absence from work.

(4) The gross rate of pay that is payable to a male employee for his period of absence from work under section 12E(2)(a) or 12H(1) of the Act includes allowances only if such allowances have been paid to him for a period of 3 or more months immediately before the start of that period of absence from work.

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

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

(2) Subject to paragraphs (3) and (4), an application under paragraph (1) must be made within 3 months after the last day on which the female employee absents herself from work under section 9(1) or (1B) or 12AA(1) of the Act, or under section 76(1)

of the Employment Act (Cap. 91) and section 9(1A) of the Act, as the case may be, or within such extended period of time as the Director may allow in any particular case.

(3) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 12AD(1) of the Act in respect of the first or second specified event of a female employee may apply to the Director for such reimbursement in the following manner:

- (a) for an application to be reimbursed for the amount paid to the female employee for any part of the applicable period, and for any contribution that the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment that is not recoverable from the female employee's wages —
 - (i) within 12 months after the day of the female employee's specified event; and
 - (ii) before the application mentioned in sub-paragraph (b) is made;
- (b) for an application to be reimbursed for the amount paid to the female employee for the remainder of the applicable period, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages — within 3 months after the last day of the female employee's absence from work, or within such extended period of time as the Director may allow in any particular case.

(4) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 12AD(1) of the Act in respect of the third or subsequent specified event of a female employee may apply to the Director for such reimbursement in the following manner:

- (a) for an application to be reimbursed for the amount paid to the female employee for any part of the period of the female employee's absence from work under section 9(1) or (1B) of the Act, or under section 76(1) of the

Employment Act and section 9(1A) of the Act, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages —

- (i) within 12 months after the day of the female employee's specified event; and
 - (ii) before the application mentioned in sub-paragraph (b) is made;
- (b) for an application to be reimbursed for the amount paid to the female employee for the remainder of the period of the female employee's absence from work under section 9(1) or (1B) of the Act, or under section 76(1) of the Employment Act and section 9(1A) of the Act, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages — within 3 months after the last day of the female employee's absence from work, or within such extended period of time as the Director may allow in any particular case.

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

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

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

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

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

where —

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

- (b) where the female employee has absented herself from work under section 12AA(1)(a) or (b) of the Act in respect of her first or second specified event, in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365} \times (\text{D} - 28),$$

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
 - (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
 - (iii) “D” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 12AA(1)(a) or (b) of the Act;
- (c) where the female employee has absented herself from work under section 9(1)(c)(ii) of the Act in respect of her first or second specified event, in accordance with the following formula:

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

where —

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

- (iv) “D” is the number of work days on which the female employee absented herself from work under section 9(1)(c)(ii) of the Act;
- (d) where the female employee has absented herself from work under section 12AA(1)(c) of the Act in respect of her first or second specified event, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
- (iii) “W” is the female employee’s weekly index; and
- (iv) “D” is the number of work days on which the female employee absented herself from work under section 12AA(1)(c) of the Act, after deducting the first 4 weeks that the female employee has absented herself from work under section 12AA(1)(c) of the Act;
- (e) where the female employee has absented herself from work under section 9(1)(a) or (b) of the Act, or section 12AA(1)(a) or (b) of the Act, in respect of her third or subsequent specified event, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
 - (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages; and
 - (iii) “D” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 9(1)(a) or (b) of the Act, or section 12AA(1)(a) or (b) of the Act (as the case may be);
- (f) where the female employee has absented herself from work under section 9(1)(c) or 12AA(1)(c) of the Act in respect of her third or subsequent specified event, in accordance with the following formula:

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

where —

- (i) “MGP” is the monthly gross rate of pay of the female employee;
- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
- (iii) “W” is the female employee’s weekly index; and
- (iv) “D” is the number of work days on which that female employee absented herself from work under section 9(1)(c) or 12AA(1)(c) of the Act (as the case may be);

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

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

where —

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

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

where —

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

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

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

where —

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

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

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

where —

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

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

where —

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

(iii) “D” is the number of days (inclusive of rest days, non-working days and holidays) on which the female employee absented herself from work under section 9(1B)(i) of the Act or the number 56 (whichever is the lower);

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

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

where —

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

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

where —

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

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- (ii) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee’s monthly wages;
 - (iii) “W” is the female employee’s weekly index; and
 - (iv) “D” is the number of work days on which the female employee absented herself from work under section 9(1B)(ii) or (iii) of the Act, or 8 times the female employee’s weekly index, or the number 48 (whichever is the lowest);
- (n) where the female employee has absented herself from work under section 9(1B)(ii) or (iii) of the Act in respect of her third or subsequent specified event, in accordance with the following formula:

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

where —

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

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

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

where “C” is —

- (a) in the case of a female employee mentioned in paragraph (6)(a), (b), (e), (g), (h), (k) or (l), the number 28; or
 - (b) in the case of a female employee mentioned in paragraph (6)(c), (d), (f), (i), (j), (m) or (n), 4 times the female employee’s weekly index.
- (8) In paragraph (3), “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)(CA) or (CB) of the Act for which, if the employer of the female employee has made payment to the female employee under section 9(1), (1A) or (1B) of the Act; or
 - (b) the part of the period of a female employee’s absence from work mentioned in section 12AD(1)(a)(i) of the Act for which, if the employer of the female employee has made payment to the female employee under section 12AA(4) of the Act,

the employer is entitled to claim reimbursement from the Government for the amount so paid.

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

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

(2) Subject to paragraph (3), an application by an employer under paragraph (1) must be made within 3 months after the last day on which the male employee absents himself from work on shared parental leave under section 12E(2)(a) of the Act or on paternity leave under section 12H(1) of the Act, as the case may be, or within such extended period of time as the Director may allow in any particular case.

(3) An employer who is entitled to claim reimbursement from the Government under section 12G(1) or 12J(1) of the Act in respect of a male employee may apply to the Director for such reimbursement in the following manner:

- (a) for an application 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 (Cap. 36) 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 birth;
and
 - (ii) before the application mentioned in sub-paragraph (b) is made;
- (b) for an application to be reimbursed for the amount paid to the male employee for the remainder 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 — 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.

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- (4) An application under paragraph (1) must be —
- (a) made in such form as the Director may provide; and
 - (b) accompanied by such information and documents as the Director may require.

(5) Subject to paragraph (7), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a male employee who has taken shared parental leave under section 12E(2)(a)(i) of the Act, or paternity leave under section 12H(1)(a) of the Act, is calculated in accordance with the following formula:

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

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; and
- (c) “D” is the number of days (inclusive of rest days, non-working days and holidays) on which the male employee has taken the shared parental leave or paternity leave.

(6) Subject to paragraph (7), the amount of reimbursement that an employer is entitled to claim from the Government in respect of a male employee who has taken shared parental leave under section 12E(2)(a)(ii) or (iii) of the Act, or paternity leave under section 12H(1)(b) of the Act, is calculated in accordance with the following formula:

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

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 that male employee has taken the shared parental leave or paternity leave.

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

$$\frac{\$2,500}{\text{C}},$$

where “C” is —

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

Claim by self-employed person for lost income

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

(2) Subject to paragraph (3), an application under paragraph (1) must be —

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

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

- (a) for an application to be paid such 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;
 - (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 application mentioned in sub-paragraph (b) is made;
- (b) for an application to be paid for such 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.

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

- (a) must not include any income the loss or reduction of which is not attributable to the self-employed person ceasing to be actively engaged in his or her trade, business, profession or vocation; and
- (b) must be computed —
 - (i) on the basis of the self-employed person's assessed net income for the basis period for the year of assessment following the year of assessment in which the self-employed person makes the claim, less the net income the self-employed person continued to derive during his or her inactivity period;
 - (ii) where, at the time the self-employed person makes the claim, the Comptroller of Income Tax has not determined the self-employed person's assessed net income for the basis period mentioned in sub-paragraph (i) — on the basis of the self-employed person's assessed net income for the preceding basis period, less the net income the self-employed person continued to derive during his or her inactivity period; or
 - (iii) where, at the time the self-employed person makes the claim, the Comptroller of Income Tax has not determined the self-employed person's assessed net income for the basis period mentioned in sub-paragraph (i) or the preceding basis period — on the basis of the average net income derived by the self-employed person during the relevant period, less the net income the

self-employed person continued to derive during his or her inactivity period.

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

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

Revocation of election, etc.

10.—(1) For the purposes of section 12E(5A)(c) of the Act, the following are the circumstances in which an election may be revoked under paragraph (2):

- (a) the arrangements for the care of the child are, or are to be, changed;
- (b) the child's father in whose favour the election is made is unable to consume his entitlement under section 12E(2) or (3) of the Act due to exigencies of his work;
- (c) the election was made in error.

(2) If, at any time after a child's mother makes an election but within the period of 12 months commencing on the date of the child's birth —

- (a) the child's mother who made the election, or the child's father in whose favour the election is made, submits an application to the Director, in the form and manner provided by the Director, to revoke the election due to one of the circumstances mentioned in paragraph (1);

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- (b) the application is accompanied by written consent to the revocation of the election from the other parent of the child (being the mother who made the election or the father in whose favour the election was made); and
 - (c) the Director is satisfied that one of the circumstances mentioned in paragraph (1) exists, whether by obtaining a declaration from the person mentioned in sub-paragraph (a) or (b) or otherwise,

the Director must accept the application.

(3) As from the date that the Director accepts the application under paragraph (2) —

- (a) the election is revoked as regards each whole week of the entitlement of the child's father under section 12E(2) or (3) of the Act that is unconsumed at that date;
- (b) the period of unconsumed entitlement mentioned in sub-paragraph (a) reverts to the child's mother who made the election as her entitlement under section 9(1), (1A), (1B), (4) or (4A), 12AA or 12AB of the Act (as the case may be); and
- (c) any remaining period of that entitlement is forfeited.

(4) Where an election made in favour of a child's father is revoked under section 12E(9A)(i) of the Act on termination of employment of the child's father, or cessation of active engagement by the child's father in his trade, business, profession or vocation, the child's father must notify the Director of such termination or cessation (as the case may be) in such form as the Director may provide.

(5) For the purposes of section 12E(9A) of the Act, each whole week of the entitlement of the child's father that is unconsumed at the date of the revocation of the election under section 12E(9A)(i) of the Act reverts to the child's mother who made the election as her entitlement under section 9(1), (1A), (1B), (4) or (4A), 12AA or 12AB of the Act (as the case may be).

(6) If —

- (a) after the revocation of an election made in favour of a child’s father under section 12E(9A)(i) of the Act; and
- (b) within the period of 12 months commencing on the date of the child’s birth,

the child’s father commences employment with another employer or commences active engagement in his trade, business, profession or vocation, the child’s mother may make a new election in favour of the child’s father if —

- (i) the total period of entitlement to shared parental leave or lost income specified in the new election, and the earlier election that was consumed by the child’s father before the revocation mentioned in sub-paragraph (a), does not exceed 4 weeks of shared parental leave or lost income (as the case may be);
- (ii) the period of shared parental leave or lost income specified in the new election does not exceed the unconsumed period of the entitlement of the child’s mother under section 9(1), (1A), (1B), (4) or (4A), 12AA or 12AB of the Act at the time the new election is made; and
- (iii) the child’s father has obtained the consent of his employer, if any, for the father to consume the entitlement specified in the new election.

(7) In this regulation —

“election” means an election for shared parental leave or to claim for lost income made under section 12E(5) of the Act;

“father” means the natural father or adoptive father of a child;

“mother” means the natural mother or adoptive mother of a child.

Recovery of excess amount from woman

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

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

PART 3

CHILDCARE LEAVE AND EXTENDED CHILDCARE LEAVE

Claim by employees

12.—(1) Every employee who wishes to take childcare leave or extended childcare leave must make a declaration as to the employee's eligibility for such leave —

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

(2) Every employer must, on receiving a form mentioned in paragraph (1) from an employee who claims to be entitled to childcare leave or extended childcare leave —

- (a) ensure that the form is duly completed and signed by the employee;
- (b) ascertain whether the employee is entitled to such childcare leave or extended childcare leave; and
- (c) if the employer is satisfied of the matters mentioned in sub-paragraphs (a) and (b) —
 - (i) grant the childcare leave or extended childcare leave, as the case may be, to the employee, unless the employer has reasonable cause not to do so; and
 - (ii) make payment to the employee, for every day of childcare leave or extended childcare leave, as the case may be, taken by the employee, in accordance with sections 11, 12B, 12C and 12CA of the Act and this regulation.

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- (3) An employer may —
- (a) for the purposes of paragraph (2)(b), require an employee to furnish or provide access to such information or document as may be necessary to ascertain the employee's entitlement to childcare leave or extended childcare leave; and
 - (b) if the employee fails to furnish or provide access to such information or document, withhold or refuse to grant such leave or make such payment under paragraph (2)(c).

Claim by employers

13.—(1) Every employer who is entitled to claim reimbursement from the Government under section 12C or 12CA of the Act may apply to the Director for such reimbursement.

(2) Subject to paragraph (3), an application by an employer under paragraph (1) in respect of childcare leave or extended childcare leave, as the case may be, taken by an employee in a relevant period must be —

- (a) made in such form as the Director may provide;
- (b) made within 3 months after the last day of the relevant period, or within such extended period as the Director may allow in any particular case; and
- (c) accompanied by the following information and documents:
 - (i) the dates on which the employee took the childcare leave or extended childcare leave, as the case may be;
 - (ii) the employee's monthly gross rate of pay in each month in the relevant period in which the employee has taken childcare leave or extended childcare leave, as the case may be;
 - (iii) such other information or document as may be specified in the form provided by the Director or as may be required by the Director.

(3) An employer who is entitled to claim reimbursement from the Government under section 12C or 12CA of the Act may apply to the Director for such reimbursement in the following manner:

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

(4) Subject to paragraph (6), the amount of reimbursement that an employer is entitled to claim from the Government in respect of the childcare leave taken by an employee in a relevant period is calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{W \times 52} \times (D - 3),$$

where —

- (a) “MGP” is the monthly gross rate of pay of the employee;
- (b) “ECPF” is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the employee, and that is not recoverable from the employee’s monthly wages;
- (c) “W” is the employee’s weekly index; and
- (d) “D” is the number of work days in the relevant period on which the employee has taken childcare leave.

(5) Subject to paragraph (6), the amount of reimbursement that an employer is entitled to claim from the Government in respect of the

extended childcare leave taken by an employee in a relevant period 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 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 employee, and that is not recoverable from the employee’s monthly wages;
- (c) “W” is the employee’s weekly index; and
- (d) “D” is the number of work days in the relevant period on which the employee has taken extended childcare leave.

(6) For the purposes of paragraphs (4) and (5), where the number of work days in the relevant period on which the employee has taken childcare leave or extended childcare leave, as the case may be, is not a whole number, that number is to be rounded down to the nearest half day or whole day.

Claim by self-employed person

14.—(1) Every self-employed person who is entitled to claim lost income from the Government under section 12B(16) or (16A) of the Act may apply to the Board for the payment of such income.

(2) Subject to paragraph (3), an application by a self-employed person under paragraph (1) 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 be —

- (a) made in such form as the Board may provide;
- (b) made within 3 months after the last day of the calendar year, or within such extended period as the Board may allow in any particular case; and

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- (c) accompanied by such information or document as may be specified in the form provided by the Board or as may be required by the Board.

(3) A self-employed person who is entitled to claim lost income from the Government under section 12B(16) or (16A) of the Act may apply to the Board for payment of such income in the following manner:

- (a) for an application to be paid such 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 application mentioned in sub-paragraph (b) is made;

- (b) for an application to be paid such 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 as the Board may allow in any particular case.

(4) The amount of income which a self-employed person is entitled to claim from the Government under section 12B(16) or (16A) of the Act —

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

- (b) must be computed —

(i) on the basis of the 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 the self-employed person's 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 inactivity 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 the self-employed person's 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 inactivity 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 inactivity period.

(5) Where a self-employed person does not or is unable to substantiate the amount claimed by the self-employed person as his

or her average net income for the relevant period, the Board may, despite paragraph (4)(b), compute the amount of income 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.

PART 4

MISCELLANEOUS

Power to obtain information

15.—(1) The Director, the Board or any authorised officer may, for the purposes of assessing any claim made under these Regulations, by notice in writing, require any person —

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

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

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

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

Disputes

16.—(1) Where any employer, employee or self-employed person wishes to refer any question or dispute arising from a determination

by the Director or the Board with respect to his or her claim to the Minister for decision, the employer, employee or self-employed person, as the case may be, must submit a notice of dispute to the Minister within one month after the date the question or dispute arises.

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

Revocation

17. The following Regulations are revoked:

- (a) the Child Development Co-Savings (Childcare Leave and Extended Childcare Leave) Regulations 2008 (G.N. No. S 547/2008);
- (b) 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).

Saving and transitional provision

18.—(1) Despite regulation 17(b), the revoked Regulations mentioned in regulation 17(b) as in force immediately before 1 July 2017 continue to apply on or after 1 July 2017 (as if these Regulations are not enacted) —

- (a) to or in relation to the application of section 9, 9A or 10 of the unamended Act to any female employee or self-employed woman who is the mother of a child, if —
 - (i) her confinement in respect of that child occurs between 1 January 2017 and 30 June 2017 (both dates inclusive), and the estimated delivery date of that child is before 1 July 2017; or

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- (ii) her confinement in respect of that child occurs before 1 January 2017, and the estimated delivery date of that child is between 1 January 2017 and 30 June 2017 (both dates inclusive);
 - (b) to or in relation to the application of section 12AA or 12AB of the unamended Act to any female employee or self-employed woman who makes an application to adopt a child in accordance with any written law relating to the adoption of children, if the eligibility date for that application is between 1 January 2017 and 30 June 2017 (both dates inclusive);
 - (c) to or in relation to the application of section 12E of the unamended Act to any male employee or self-employed man who is the natural father of a child, if —
 - (i) the delivery of that child occurs between 1 January 2017 and 30 June 2017 (both dates inclusive), and the estimated delivery date of that child is before 1 July 2017; or
 - (ii) the delivery of that child occurs before 1 January 2017, and the estimated delivery date of that child is between 1 January 2017 and 30 June 2017 (both dates inclusive); and
 - (d) to any employer of any such female employee or male employee, in relation to that employee.
- (2) In this regulation, “unamended Act” means the Act as in force immediately before 1 July 2017.

Made on 30 June 2017.

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

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