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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 —

[Deleted by S 827/2021 wef 01/11/2021]

“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;

[Deleted by S 827/2021 wef 01/11/2021]

“designated electronic system” has the meaning given by regulation 2A(1)(a);

[S 827/2021 wef 01/11/2021]

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

[Deleted by S 827/2021 wef 01/11/2021]

“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;

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- (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;

[Deleted by S 827/2021 wef 01/11/2021]

“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;

[Deleted by S 827/2021 wef 01/11/2021]

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

“work day” has the meaning given by Part 1 of the Schedule to the Act;

[S 827/2021 wef 01/11/2021]

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

PART 1A

GENERAL PROVISION RELATING TO CLAIMS

[S 827/2021 wef 01/11/2021]

Submission of claims to Government

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

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

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

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

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

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

[S 827/2021 wef 01/11/2021]

Application for adjustment of claim submitted to Government

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

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

[S 827/2021 wef 01/11/2021]

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

3.—(1) The Director is responsible for —

- (a) all matters relating to the submission of a claim under regulation 2A and the extension of the period of time

within which the claim may be submitted, and an application for an adjustment to a claim under regulation 2B;

- (b) a decision on the assessment, determination and payment of a claim by a woman or man under regulation 5;
- (c) a decision on the assessment, determination and payment of a claim by an employer under regulation 7, 8 or 13; and
- (d) the operation of the designated electronic system for the making of a decision on the assessment, determination and payment of a claim mentioned in sub-paragraph (b) or (c).

[S 827/2021 wef 01/11/2021]

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

- (a) a decision on the assessment, determination and payment of a claim by a self-employed person under regulation 9 or 14; and
- (b) the operation of the designated electronic system for the making of a decision on the assessment, determination and payment of a claim mentioned in sub-paragraph (a).

[S 827/2021 wef 01/11/2021]

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

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

[S 827/2021 wef 01/11/2021]

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

- (a) upon a request by a claimant for such review or substitution;

- (b) if the Director or the Board (as the case may be) determines that there was an error (however caused) in the decision made by operation of the designated electronic system.
[S 827/2021 wef 01/11/2021]
- (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.
- (4) In this regulation, a reference to the Director includes a reference to another person acting under the direction of the Director.
[S 827/2021 wef 01/11/2021]
[S 827/2021 wef 01/11/2021]

PART 2

LEAVE AND BENEFITS FOR PARENTS

[S 827/2021 wef 01/11/2021]

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.msf.gov.sg>.

[S 827/2021 wef 01/11/2021]

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

(a) at least one week before absenting herself from work under section 9(1) of the Act; or

(b) where 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.msf.gov.sg>.

[S 827/2021 wef 01/11/2021]

(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

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

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

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

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

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

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

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

(4) In paragraphs (2) and (3) —

- (a) GP is the aggregate gross rate of pay of the woman or man (called the claimant) for any of the following applicable periods:
 - (i) in the case of a claim under section 9(5A) of the Act — for the period that the claimant is or was a female employee (as defined in section 9A(8) of the Act) during the 12 months immediately before the day of the woman’s confinement;

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

but excludes in each case any gross rate of pay that the claimant is entitled to receive from a particular employer for the period that the claimant was employed by that employer during those 12 months if —

- (iv) upon the making of representations to the Minister charged with the responsibility for manpower under section 35 of the Industrial Relations Act (Cap. 136), that Minister is satisfied that the claimant was dismissed with just cause or excuse by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable;
- (v) on a referral to the Minister charged with the responsibility for manpower under the Employment Act before 1 April 2019, that Minister is satisfied that the claimant was dismissed for sufficient cause by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date

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- mentioned in sub-paragraph (ii) or (iii), whichever is applicable;
- (vi) an Employment Claims Tribunal constituted under section 4 of the State Courts Act (Cap. 321) has decided, after hearing a claim mentioned in section 14(2) or 84(2) of the Employment Act that the claimant was dismissed with just cause or excuse, or for sufficient cause (as the case may be), by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable; or
 - (vii) any other court of competent jurisdiction in Singapore has decided that the claimant was dismissed with just cause or excuse, or for sufficient cause (as the case may be), by that employer before the day of confinement mentioned in sub-paragraph (i) or (iii), or the eligibility date mentioned in sub-paragraph (ii) or (iii), whichever is applicable;
- (b) ECPF is the aggregate of each contribution that an employer is or was liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the amount of the claimant's GP, and that is not recoverable from the claimant's monthly wages while the claimant is or was employed;
- (c) NI is the net income derived by the claimant from the claimant's trade, business, profession or vocation, for the period that the claimant is or was self-employed (whether in Singapore or elsewhere) during the 12 months immediately before the day of confinement mentioned in sub-paragraph (a)(i) or (iii), or the eligibility date mentioned in sub-paragraph (a)(ii) or (iii) (whichever is applicable), as set out in a document stating the income earned and expenses incurred by the claimant or in any other form that the Director may require;

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- (d) C is —
- (i) in the case of a claim under section 9(5A) of the Act — 56 (for the claimant’s first or second specified event) or 112 (for the claimant’s third or subsequent specified event);
 - (ii) in the case of a claim under section 12A(2) of the Act — 56 (for the claimant’s first or second specified event) or 84 (for the claimant’s third or subsequent specified event); and
 - (iii) in the case of a claim under section 12HA(2) of the Act — 14;
- (e) A is the number of days for which —
- (i) in the case of a claim under section 9(5A) or 12A(2) of the Act, the claimant’s employer —
 - (A) has paid, or is required to pay, the claimant any amount in respect of her confinement or adoption of the child, whichever is applicable; and
 - (B) is entitled to claim, or has claimed, reimbursement from the Government for such payment under section 10 or 12AD of the Act (whether or not pursuant to an exemption under section 22 of the Act); and
 - (ii) in the case of a claim under section 12HA(2) of the Act, the claimant’s employer is entitled to claim, or has claimed, reimbursement from the Government under section 12J of the Act (whether or not pursuant to an exemption under section 22 of the Act) for such payment in respect of the delivery or adoption of the child;
- (f) B, which applies if the claimant making a claim under section 9(5A) or 12A(2) of the Act has made an election under section 12E(5) of the Act in relation to the natural or

adoptive father of the child, is the number of days for which —

(i) the father's employer —

(A) has paid, or is required to pay, the father an amount under section 12E(2) of the Act for shared parental leave in respect of the child; and

(B) is entitled, on that payment, to claim reimbursement from the Government under section 12G(1) of the Act (whether or not pursuant to an exemption under section 22 of the Act); or

(ii) the father is entitled to claim his lost income under section 12E(3) of the Act in respect of the child for ceasing to be actively engaged in his trade, business, profession or vocation (whether or not pursuant to an exemption under section 22 of the Act); and

(g) D, which applies if the claimant's employment was terminated upon completion of the claimant's contract of service, is the number of days during the applicable absence period before the completion of that contract of service, that the claimant was not absent from work.

(5) In paragraph (4)(g), the applicable absence period is —

(a) in the case of a claimant for a claim under section 9(5A) of the Act —

(i) any period after the first 8 weeks of the claimant's entitlement to be absent from work under section 9(1) or (1B) of the Act, or under section 76(1) of the Employment Act and section 9(1A) of the Act (for the claimant's first or second specified event); or

(ii) any period of the claimant's entitlement to be absent from work under section 9(1) or (1B) of the Act, or under section 76(1) of the Employment Act and

section 9(1A) of the Act (for the claimant's third or subsequent specified event);

(b) in the case of a claimant for a claim under section 12A(2) of the Act — any period after the first 4 weeks of the claimant's entitlement to be absent from work under section 12AA(1) of the Act (for the claimant's first or second specified event), or any period of the claimant's entitlement to be absent from work under section 12AA(1) of the Act (for the claimant's third or subsequent specified event); and

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

[S 827/2021 wef 01/11/2021]

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.msf.gov.sg>.

[S 827/2021 wef 01/11/2021]

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

[S 827/2021 wef 01/11/2021]

(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 (2A) or 12AD(1) or (3) of Act

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

(a) within 3 months after the last day on which the female employee absents herself from work under section 9(1) or (1B) or 12AA(1) of the Act, or under section 76(1) of the Employment Act and section 9(1A) of the Act, as the case may be; or

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

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

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- (a) a claim to be reimbursed for the amount paid to the female employee for any part of the applicable period, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages —
- (i) within 12 months after the day of the female employee's specified event; and
 - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim to be reimbursed for the amount paid to the female employee for the remainder of the applicable period, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the female employee's wages — within 3 months after the last day of the female employee's absence from work, or within such extended period of time as the Director may allow in any particular case.
- (3) In paragraph (2), "applicable period" means —
- (a) the part of the period of a female employee's absence from work mentioned in section 10(1)(a)(i)(A), (B) or (C) or (b)(i)(A) or (B) of the Act for which the employer of the female employee has made payment to the female employee under section 9(1), (1A) or (1B) of the Act, and is entitled to claim reimbursement from the Government for the amount so paid; or
 - (b) the part of the period of a female employee's absence from work mentioned in section 12AD(1)(a)(i) or (b)(i) of the Act for which the employer of the female employee has made payment to the female employee under section 12AA(4) of the Act, and is entitled to claim reimbursement from the Government for the amount so paid.
- (4) Subject to the limits mentioned in section 10(2) or 12AD(2) of the Act (whichever is applicable) and in paragraph (5), the amount of reimbursement that an employer is entitled to claim from the

Government in respect of a female employee is calculated in accordance with the following formula:

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

where —

- (a) MGP is the monthly gross rate of pay of the female employee;
- (b) ECPF is the contribution that the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of the female employee, and that is not recoverable from the female employee's monthly wages;
- (c) W is the female employee's weekly index; and
- (d) D is —
 - (i) where it is the female employee's first or second specified event and section 9(1)(a) or (b) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1)(a) or (b) of the Act, after deducting the first 8 weeks that the female employee absented herself from work under section 9(1)(a) or (b) of the Act, for which she has received payment from her employer under section 9(1) of the Act;
 - (ii) where it is the female employee's first or second specified event and section 9(1)(c) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1)(c)(ii) of the Act, for which she has received payment from her employer under section 9(1) of the Act;
 - (iii) where section 9(1A)(i) or (iii) of the Act applies —
 - (A) in the case of the female employee who has a child mentioned in section 9(1A)(i)(A) or (B) or (iii)(A) or (B) of the Act — the number of

work days on which the female employee absented herself from work during the last 4 weeks of the female employee's entitlement to be absent from work under section 76(1)(a)(ii) or (b) of the Employment Act; and

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

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

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

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

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

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

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

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

(A) the number of work days on which the female employee absented herself from work under

section 76(1)(c)(ii) of the Employment Act;
and

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

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

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

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

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

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

(viii) where it is the female employee's first or second specified event and section 9(1B)(i) of the Act applies — the lowest of the following 3 numbers:

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

(B) the number equal to 8 times her weekly index;

(C) the number 48;

(ix) where it is the female employee's first or second specified event and section 9(1B)(ii) or (iii) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1B)(ii)(B) or (iii) of the Act for which she

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

- (x) where it is the female employee's first or second specified event and section 12AA(1)(a), (b) or (c) of the Act applies — the number of work days on which the female employee absented herself from work under section 12AA(1)(a), (b) or (c) of the Act, after deducting the first 4 weeks that the female employee absented herself from work under section 12AA(1)(a), (b) or (c) of the Act (as the case may be), for which she has received payment from her employer under section 12AA(4) of the Act;
- (xi) where it is the female employee's third or subsequent specified event and section 9(1)(a), (b) or (c) or 12AA(1)(a), (b) or (c) of the Act applies — the number of work days on which the female employee absented herself from work under any of those provisions of the Act, for which she has received payment from her employer under section 9(1) or section 12AA(4) of the Act; or
- (xii) where it is the female employee's third or subsequent specified event and section 9(1B)(i), (ii) or (iii) of the Act applies — the number of work days on which the female employee absented herself from work under section 9(1B)(i), (ii) or (iii) of the Act, for which she has received payment from her employer under section 9(1B) of the Act.

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

(6) Paragraphs (1) to (5) apply to a claim by an employer for reimbursement from the Government under section 10(2A) or

12AD(3) of the Act as they apply to a claim for reimbursement from the Government under section 10(1) or 12AD(1) of the Act, if —

- (a) the claim concerns a female employee —
 - (i) in relation to whom the requirements of section 10(2B) of the Act are satisfied; and
 - (ii) who absented herself from work in the manner described under section 9(1), (1A) or (1B) of the Act, and was paid by her employer at her gross rate of pay in accordance with section 9(1), (1A) or (1B) of the Act (as the case may be), as if she were a female employee entitled to be so absent or paid under any of those provisions of the Act; or
- (b) the claim concerns a female employee —
 - (i) in relation to whom the requirements of section 12AD(4) of the Act are satisfied; and
 - (ii) who absented herself from work in the manner described under section 12AA(1)(a), (b) or (c) of the Act, and was paid by her employer at her gross rate of pay in accordance with section 12AA(4) of the Act, as if she were a female employee entitled to be so absent and paid under section 12AA of the Act,

and in each such case, a reference in paragraph (4) to the limits mentioned in section 10(2) or 12AD(2) of the Act is to be read as a reference to the limits mentioned in section 10(2A) or 12AD(3) of the Act.

(7) If paragraph (6)(a)(i) is satisfied but not paragraph (6)(a)(ii), or paragraph (6)(b)(i) is satisfied but not paragraph (6)(b)(ii), as the case may be —

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

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- (b) the amount of reimbursement that an employer may claim from the Government under section 10(2A) or 12AD(3) of the Act is to be determined by the Director in a particular case, subject that —
- (i) the amount must not exceed the limits mentioned in section 10(2A) or 12AD(3) of the Act, as the case may be; and
 - (ii) the amount for each day of the female employee's absence from work for which she was paid by the employer must not exceed the amount calculated in accordance with the formula specified in paragraph (5).

[S 827/2021 wef 01/11/2021]

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

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

- (a) within 3 months after the last day on which the male employee absents himself from work on shared parental leave under section 12E(2)(a) of the Act or on paternity leave under section 12H(1) of the Act; or
 - (b) within such extended period of time as the Director may allow in any particular case.
- (2) The employer may submit the following claims in respect of the male employee instead of the claim under paragraph (1):
- (a) a claim to be reimbursed for the amount paid to the male employee for any part of the period of the male employee's absence from work on shared parental leave under section 12E(2)(a) of the Act or on paternity leave under section 12H(1) of the Act, and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the male employee's wages —

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- (i) within 12 months after the day of the child's date of birth; and
 - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) for a claim to be reimbursed for the amount paid to the male employee for the remainder of the period of the male employee's absence from work on shared parental leave or paternity leave as mentioned in sub-paragraph (a), and for any contribution that the employer has made under the Central Provident Fund Act in respect of such payment that is not recoverable from the male employee's wages — within 3 months after the last day of the male employee's absence from work, or within such extended period of time as the Director may allow in any particular case.

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

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

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 the male employee absented himself from work on shared parental leave under section 12E(2)(a)(i), (ii) or (iii) of the Act, or on paternity leave under section 12H(1)(a) or (b) of the Act, for which

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

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

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

- (a) in relation to whom the requirements of section 12J(4) of the Act are satisfied; and
- (b) who absented himself from work in the manner described under section 12H(1)(a) or (b) of the Act, and was paid by his employer at his gross rate of pay in accordance with section 12H(2) of the Act, as if he were a male employee entitled to be so absent and paid under section 12H of the Act,

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

(6) If paragraph (5)(a) is satisfied but not paragraph (5)(b) —

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

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

[S 827/2021 wef 01/11/2021]

Claim by self-employed person for lost income

9.—(1) Subject to paragraph (2), a self-employed person who is entitled to claim lost income from the Government under section 9(4) or (4A), 12AB(1), 12E(3) or 12H(4) of the Act must submit the claim for such lost income within 3 months after the last day of the self-employed person's inactivity period, or within such extended period of time as the Director may allow in any particular case.

[S 827/2021 wef 01/11/2021]

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

- (a) a claim to be paid such lost income for any part of the self-employed person's inactivity period —
 - (i) within 12 months after —
 - (A) in the case of a claim under section 9(4) or (4A) or 12AB(1) of the Act — the day of the self-employed person's specified event; and
 - (B) in the case of a claim under section 12E(3) or 12H(4) of the Act — the day of the child's birth; and
 - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim to be paid for such lost income for the remainder of the self-employed person's inactivity period — within 3 months after the last day of the self-employed person's inactivity period, or within such extended period of time as the Director may allow in any particular case.

[S 827/2021 wef 01/11/2021]

(3) *[Deleted by S 827/2021 wef 01/11/2021]*

(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 on the basis of the self-employed person's assessed net income for a relevant basis period, less the net income the self-employed person continued to derive during his or her inactivity period.

[S 827/2021 wef 01/11/2021]

(5) Where the self-employed person's assessed net income for a relevant basis period is not available, the Board may compute the amount of income that the self-employed person is entitled to claim from the Government under section 9(4) or (4A), 12AB(1), 12E(3) or 12H(4) of the Act on such other basis as the Board determines to be representative of the income lost by the self-employed person during his or her inactivity period.

[S 827/2021 wef 01/11/2021]

(6) For the purposes of this regulation —

- (a) a reference to a self-employed person's assessed net income for a relevant basis period is a reference to the average net income derived by the self-employed person in that relevant basis period, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of the self-employed person's income for that relevant basis period; and
- (b) a reference to a relevant basis period is —
 - (i) the basis period in which the first day of the self-employed person's inactivity period, with respect to the delivery or adoption of the child (as the case may be), falls; or

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

[S 827/2021 wef 01/11/2021]

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);
- (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 under section 12O(1), (2) or (3) of Act

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

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

[S 827/2021 wef 01/11/2021]

PART 3

LEAVE AND BENEFITS FOR CHILDCARE

[S 827/2021 wef 01/11/2021]

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.msf.gov.sg>.

[S 827/2021 wef 01/11/2021]

(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 12B, 12C and 12CA of the Act and this regulation.

[S 827/2021 wef 01/11/2021]

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

[S 827/2021 wef 01/11/2021]

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

- (a) a claim to be reimbursed for the amount paid to an employee for any part of the relevant period —
 - (i) within 12 months after the start of the relevant period; and
 - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim to be reimbursed for the amount paid to the employee for the remainder of the relevant period —

within 3 months after the last day of the relevant period, or within such extended period of time as the Director may allow in any particular case.

[S 827/2021 wef 01/11/2021]

(3) *[Deleted by S 827/2021 wef 01/11/2021]*

(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:

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

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:

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

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

- (a) within 3 months after the last day of the calendar year; or
- (b) within such extended period of time as the Director may allow in any particular case.

[S 827/2021 wef 01/11/2021]

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

- (a) a claim to be paid such lost income for any part of the self-employed person's inactivity period —
 - (i) within 12 months after the start of the calendar year; and
 - (ii) before the claim mentioned in sub-paragraph (b) is submitted;
- (b) a claim to be paid such lost income for the remainder of the self-employed person's inactivity period — within 3 months after the last day of the calendar year, or within

such extended period of time as the Director may allow in any particular case.

[S 827/2021 wef 01/11/2021]

(3) *[Deleted by S 827/2021 wef 01/11/2021]*

(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 on the basis of the self-employed person's assessed net income for a relevant basis period, less the net income the self-employed person continued to derive during his or her inactivity period.

[S 827/2021 wef 01/11/2021]

(5) Where the self-employed person's assessed net income for a relevant basis period is not available, the Board may compute the amount of income that the self-employed person is entitled to claim from the Government under section 12B(16) or (16A) of the Act on such other basis as the Board determines to be representative of the income lost by the self-employed person during his or her inactivity period.

[S 827/2021 wef 01/11/2021]

(6) For the purposes of this regulation —

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

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- (b) a reference to a relevant basis period is —
- (i) the basis period that corresponds to the calendar year for which the self-employed person is submitting a claim for lost income; or
 - (ii) if, at the time of submission of the claim, there is no notice of assessment for the year of assessment that relates to the basis period mentioned in sub-paragraph (i) — the later of either of the following basis periods for which the Comptroller of Income Tax has issued a notice of assessment that sets out the self-employed person's income for that basis period:
 - (A) the basis period immediately preceding the basis period mentioned in sub-paragraph (i);
 - (B) the basis period immediately preceding the basis period mentioned in sub-paragraph (A).

[S 827/2021 wef 01/11/2021]

PART 4

MISCELLANEOUS

Records to be kept and maintained

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

- (a) in the case of a claim by an employer for reimbursement from the Government under section 10(1) or (2A), 12AD(1) or (3), 12G(1) or 12J(1) or (3) of the Act for payment made by the employer to an employee in respect of the employee's absence from work — the last day of the employee's absence from work that is the subject of the claim;
- (b) in the case of a claim by an employer for reimbursement from the Government under section 12C(1) or 12CA(1) of

the Act in respect of any childcare leave or extended childcare leave (as the case may be) — the last day of the childcare leave or extended childcare leave during the relevant period that is the subject of that claim;

- (c) in the case of a claim by a self-employed person under section 9(4) or (4A), 12AB(1), 12E(3) or 12H(4) of the Act for payment from the Government in respect of the self-employed person's lost income — the last day of the self-employed person's inactivity period that is the subject of the claim;
- (d) in the case of a claim by a self-employed person under section 12B(16) or (16A) of the Act for payment from the Government in respect of the self-employed person's lost income for childcare purposes — the last day of the self-employed person's inactivity period during the calendar year that is the subject of the claim; and
- (e) in the case of a claim by a person under section 9(5A), 12A(2) or 12HA(2) of the Act — the day immediately before the first anniversary of the child's birth.

[S 827/2021 wef 01/11/2021]

Disputes

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

[S 827/2021 wef 01/11/2021]

(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 made or taken to be made by the Director or the Board, where applicable; and

[S 827/2021 wef 01/11/2021]

- (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 for revoked Regulations in regulation 17(b)

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
 - (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);

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- (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.

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

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

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

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- (3) Regulation 7 or 8 (as the case may be) applies in relation to —
- (a) a claim by an employer mentioned in regulation 7 of the ST Regulations; or
 - (b) an application for an adjustment of the claim under regulation 2B on or after 1 November 2021.
- (4) Regulation 9 applies in relation to —
- (a) a claim by a self-employed person mentioned in regulation 8(1) of the ST Regulations; or
 - (b) an application for an adjustment of the claim under regulation 2B on or after 1 November 2021.
- (5) Where a self-employed person —
- (a) submits, on or after 1 November 2021, a claim under section 12B(16) or (16A) of the Act; or
 - (b) applies for an adjustment of the claim under regulation 2B on or after that date,

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

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

(7) In this regulation —

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

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

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

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

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Made on 30 June 2017.

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

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