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First published in the Government *Gazette*, Electronic Edition, on 30th October 2008 at 5:00 pm.

**No. S 547**

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

**CHILD DEVELOPMENT CO-SAVINGS (CHILDCARE LEAVE  
AND EXTENDED CHILDCARE LEAVE) REGULATIONS 2008**

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In exercise of the powers conferred by section 20 of the Child Development Co-Savings Act, the Minister for Community Development, Youth and Sports hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Child Development Co-Savings (Childcare Leave and Extended Childcare Leave) Regulations 2008 and shall come into operation on 31st October 2008.

*[S 228/2011 wef 01/05/2011]*

*[S 281/2013 wef 01/05/2013]*

**Definitions**

2.—(1) In these Regulations, unless the context otherwise requires —

“authorised officer” means any person authorised by the Director or the Board;

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

“Board” means the Self-employed Reimbursement Board referred to in regulation 3;

“childcare leave” means childcare leave under section 12B 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 of the Act;

*[S 712/2016 wef 01/01/2017]*

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

*[S 546/2012 wef 01/11/2012]*

“extended childcare leave” means extended childcare leave under section 12B of the Act;

*[S 712/2016 wef 01/01/2017]*

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

“leave period”, in relation to a self-employed person, means the period referred to in section 12B(16)(c) or (16A)(c) of the Act when he ceases to be actively engaged in his trade, business, profession or vocation;

*[S 281/2013 wef 01/05/2013]*

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

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

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

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

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

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

- (a) the Director shall be responsible for the assessment and determination of a claim by an employer under regulation 5; and
- (b) the Self-employed Reimbursement Board shall be responsible for the assessment and determination of a claim by a self- employed person under regulation 6.

(2) The Board shall consist of —

- (a) one officer nominated by the Comptroller of Income Tax, who shall be the Chairman of the Board;
- (b) one officer nominated by the Permanent Secretary to the Ministry of Social and Family Development; and  
*[S 546/2012 wef 01/11/2012]*
- (c) one officer nominated by the Permanent Secretary to the Ministry of Manpower.

### **Claim by employees**

4.—(1) Every employee who wishes to take childcare leave under section 12B(1) of the Act or extended childcare leave under section 12B(1A) of the Act shall —

- (a) make a declaration as to his eligibility for childcare leave or extended childcare leave, as the case may be, in —
  - (i) such form as the Minister may provide; or
  - (ii) such form in accordance with paragraph (4) as his employer may provide; and

- (b) submit the form to his employer together with his application for childcare leave or extended childcare leave, as the case may be.

*[S 281/2013 wef 01/05/2013]*

(2) Every employer shall, upon receiving from his employee the form and application referred to in paragraph (1) —

- (a) satisfy himself as to whether the employee is entitled under section 12B(1) of the Act to childcare leave or under section 12B(1A) of the Act to extended childcare leave, as the case may be; and
- (b) if he is so satisfied —
- (i) grant the childcare leave, or extended childcare leave, as the case may be, to the employee, unless he 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.

*[S 281/2013 wef 01/05/2013]*

(3) An employer may —

- (a) for the purposes of paragraph (2)(a), require the employee to furnish or provide access to such information or document as may be necessary to ascertain his entitlement to childcare leave or extended childcare leave, as the case may be; and
- (b) if the employee fails to furnish or provide access to such information or document, refuse to grant childcare leave or extended childcare leave, as the case may be, to the employee.

*[S 281/2013 wef 01/05/2013]*

(4) Every form referred to in paragraph (1)(a)(ii) shall require the employee —

(a) to state —

- (i) the employee's name;
- (ii) the employee's Singapore National Registration Identity Card (NRIC) number or Foreign Identification Number (FIN);
- (iii) whether the employee is married, widowed or divorced;
- (iv) the name of the employee's spouse, if the employee is married;
- (v) the Singapore National Registration Identity Card (NRIC) number or Foreign Identification Number (FIN) of the employee's spouse, if the employee is married;
- (vi) the name of the employee's youngest child who is a citizen of Singapore;
- (vii) the Singapore birth certificate number or Singapore citizenship certificate number of the child referred to in sub-paragraph (vi);
- (viii) the date of birth of the child referred to in sub-paragraph (vi); and
- (ix) the date or dates on which the employee wishes to take childcare leave under section 12B(1) of the Act or extended childcare leave under section 12B(1A) of the Act; and

*[S 281/2013 wef 01/05/2013]*

(b) to declare that the employee is eligible for the childcare leave or extended childcare leave, as the case may be, referred to in sub-paragraph (a)(ix).

*[S 281/2013 wef 01/05/2013]*

(5) Where an employer receives from his employee a form referred to in paragraph (1)(a)(ii), the employer shall ensure that the form contains —

- (a) all applicable information referred to in paragraph (4)(a); and

- (b) a declaration by the employee in accordance with paragraph (4)(b).

*[S 25/2010 wef 01/02/2010]*

### **Claim by employers**

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

*[S 281/2013 wef 01/05/2013]*

(2) 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 shall be —

- (a) made in such form as the Director may provide;
- (b) made within 3 months, or such extended period as the Director may allow, after —
  - (i) in a case where the employee has taken his entitlement of childcare leave or extended childcare leave, as the case may be, for the relevant period, the last day of such leave taken by the employee for the relevant period;
  - (ii) in a case where the employee ceases to be entitled to childcare leave or extended childcare leave, as the case may be, at any time during the relevant period, the day the employee ceases to be entitled to such leave; or
  - (iii) in any other case, the last day of the relevant period; 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; and

- (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.

*[S 281/2013 wef 01/05/2013]*

(3) Subject to paragraph (4), 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 shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{\text{A} \times 52} \times (\text{B} - 3)$$

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

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

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

B is the number of working days in the relevant period on which the employee has taken childcare leave.

(3A) Subject to paragraph (4), 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 shall be calculated in accordance with the following formula:

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

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

ECPF is the contribution which the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of

the employee and which is not recoverable from the monthly wages of the employee;

- A is the number of working days in a week under the terms of the employee's contract of service; and
- B is the number of working days in the relevant period on which the employee has taken extended childcare leave.

*[S 281/2013 wef 01/05/2013]*

(4) For the purposes of paragraphs (3) and (3A), where the number of working 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 shall be rounded down to the nearest whole number or half.

*[S 281/2013 wef 01/05/2013]*

(5) In this regulation, "relevant period" has the same meaning as in section 12B(21) of the Act.

### **Claim by self-employed person**

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

*[S 281/2013 wef 01/05/2013]*

(2) An application by a self-employed person under paragraph (1) in respect of any income lost by him in a calendar year by reason of his cessation of active engagement in his trade, business, profession or vocation for childcare purposes shall be —

- (a) made in such form as the Board may provide;
- (b) made within 3 months, or such extended period as the Board may allow, after —
  - (i) in a case where he has ceased to be actively engaged in his trade, business, profession or vocation for childcare purposes for not less than 4 days in the calendar year for childcare leave, or not exceeding 2 days in the calendar year for extended childcare



leave, the last day in the calendar year of such cessation of active engagement in his trade, business, profession or vocation;

(ii) in a case where he ceases to satisfy any requirement under section 12B(16)(a) to (d) or (16A)(a) to (d) of the Act, as the case may be, the day he ceases to satisfy that requirement; or

(iii) in any other case, the last day of calendar year; and

*[S 281/2013 wef 01/05/2013]*

(c) be 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.

*[S 281/2013 wef 01/05/2013]*

*[S 712/2016 wef 01/01/2017]*

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

(b) shall be computed —

(i) on the basis of the average net income derived by him from his trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which he makes the claim, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of his income for that basis period, less the net income he continued to derive from such trade, business, profession or vocation during his leave period;

(ii) where, at the time he makes the claim, the Comptroller of Income Tax has not determined the average net income derived by him from his trade, business, profession or vocation in the basis period for the year of assessment following the year of

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assessment in which he makes the claim, on the basis of the average net income derived by him from his trade, business, profession or vocation for the preceding basis period, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of his income for the preceding basis period, less the net income he continued to derive from such trade, business, profession or vocation during his leave period; or

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

*[S 281/2013 wef 01/05/2013]*

(4) Where a self-employed person does not or is unable to substantiate the amount claimed by him as his average net income for the relevant period, the Board may, notwithstanding paragraph (3)(b), compute the amount of income he 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 him during his leave period.

*[S 281/2013 wef 01/05/2013]*

(5) In this regulation, “relevant period” means the period of 3 months immediately preceding the commencement of a self-employed person’s leave period.

### **Power to obtain information**

7.—(1) The Director, the Board or any authorised officer may, for the purposes of assessing any claim made by an employer under

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regulation 5 or by a self-employed person under regulation 6, by notice in writing, require any person —

- (a) to furnish any information or document within such time as may be specified in the notice; and
  - (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) shall at all times have full and free access to any information or document in the possession of the employer or self-employed person; and
  - (b) may inspect, copy or make extracts from or take possession of any information or document in the possession of the employer or self-employed person,

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

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

## **Disputes**

**8.**—(1) Where any employer 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 claim to the Minister for decision, the employer or self-employed person, as the case may be, shall submit a notice of dispute to the Minister within one month from the date the question or dispute arises.

- (2) The notice of dispute —
- (a) shall be in writing;
  - (b) shall state —
    - (i) the amount of reimbursement or income claimed by the employer 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) shall be accompanied by any other information or document supporting the claim.

Made this 29th day of October 2008.

NIAM CHIANG MENG  
*Permanent Secretary,*  
*Ministry of Community Development,*  
*Youth and Sports,*  
*Singapore.*

[MCYS 132-20-350; AG/LEG/SL/38A/2001/2 Vol. 1]