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

**CHILD DEVELOPMENT CO-SAVINGS
(PAID MATERNITY LEAVE, MATERNITY BENEFIT,
ADOPTION LEAVE, SHARED PARENTAL LEAVE AND
PATERNITY LEAVE) REGULATIONS 2016**

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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:

Citation and commencement

1. These Regulations are the Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations 2016 and come into operation on 1 January 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;

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

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

“leave 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 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 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 mentioned in section 12AB(1)(a) of

the Act when she ceases to be actively engaged in her trade, business, profession or vocation; or

- (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 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;

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

“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 the period of 3 months immediately before the start of a self-employed man’s or self-employed woman’s leave 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) For the purposes of section 20(2)(d) of the Act —

- (a) the Director is responsible for the assessment and determination of —

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- (i) a claim by a female employee or self-employed woman under regulation 5; and
 - (ii) a claim by an employer under regulation 7 or 8; and
- (b) the Self-employed Reimbursement Board is responsible for the assessment and determination of a claim by a self-employed person under regulation 9.
- (2) The Board consists of —
- (a) the Chairman, who is an officer nominated by the Comptroller of Income Tax;
 - (b) one officer nominated by the Permanent Secretary to the Ministry of Social and Family Development; and
 - (c) one officer nominated by the Permanent Secretary to the Ministry of Manpower.

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 —

- (a) at least one week before absenting herself from work under section 9(1) of the Act; or
- (b) where it is not practicable to submit the form at least one week before absenting herself from work, 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 subsection (1A) or (1B) of section 9 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 the applicable subsection to receive that payment from her employer.

(4) An employer must, upon 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 has been 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 form has been duly completed and signed, and the employer is satisfied that the female employee is entitled to payment under section 9(1), (1A) or (1B) of the Act, 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 of the Act; or
- (b) where it is not practicable to submit the form at least one week before absenting herself from work, within one week after the date she begins her absence from work.

(7) An employer must, upon 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 has been duly completed and signed by the female employee;