

Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations

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

**CHILDREN DEVELOPMENT CO-SAVINGS (PAID MATERNITY LEAVE AND
ADOPTION LEAVE) REGULATIONS**

Rg 1

G.N. No. S 602/2004

REVISED EDITION 2008

(31st January 2008)

Citation

1. These Regulations may be cited as the Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations.

Definitions

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

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

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

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

“Director” means the Director of the Ministry of Community Development, Youth and Sports appointed by the Minister for the purposes of these Regulations;

“holiday” has the same meaning as in section 42 of the Employment Act (Cap. 91);
[S 699/2008 wef 01/01/2009]

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

- (a) where she is entitled to claim lost income under section 9(4) of the Act, the period referred to in section 9 (4)(a), (b) or (c) of the Act, as the case may be;
- (b) where she is entitled to claim lost income under section 9(4A) of the Act, the period referred to in section 9 (4A)(c)(i), (ii) or (iii) of the Act, as the case may be;
- (c) where she is entitled to claim lost income under section 9(4B) of the Act, the period referred to in section 9 (4B)(c)(i), (ii) or (iii) of the Act, as the case may be;
- (d) where she is entitled to claim lost income under section 9(4C) of the Act, the period referred to in section 9 (4C)(d)(i), (ii) or (iii) of the Act, as the case may be;
- (e) where she is entitled to claim lost income under section 12A(4) of the Act, the period referred to in section 12A(4)(d) of the Act;
- (f) where she is entitled to claim lost income under section 12A(4A) of the Act, the period referred to in section 12A(4A)(d) of the Act; or
- (g) where she is entitled to claim lost income under section 22(4) of the

- Act, the period referred to in section 22(4)(c) of the Act,
when she ceases to be actively engaged in her trade, business, profession or vocation;
- “net income” means the income derived by a self-employed woman from her trade, business, profession or vocation less all outgoings and expenses incurred by her in the production of that income;
- “non-working day”, in relation to a female employee, means a day (other than a rest day or holiday) on which she is not required to work, under the terms of her contract of service;
- “relevant period” means the period of 6 months immediately preceding the commencement of a self-employed woman’s leave period;
[S 549/2008 wef 31/10/2008]
- “rest day” has the same meaning as in section 36 of the Employment Act (Cap. 91);
- “working day”, in relation to a female employee, means a day on which she is required to work, under the terms of her 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 a female employee in a week shall be deemed to be the number of days on which she is required to work, under the terms of her 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 woman 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 Community Development, Youth and Sports; and

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

Claim by female employees

4.—(1) Every female employee who is entitled to receive payment from her employer under section 9 (1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act shall make a declaration as to her eligibility for payment in such form as the Minister may provide.

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

- (a) at least one week before absenting herself from work under section 9(1) of the Act; or
- (b) where it is not practicable to submit the form one week before absenting herself from work, within one month from the date of birth of her child.

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

(4) Every employer shall, upon receipt of the form referred to in paragraph (1)—

- (a) satisfy himself that the female employee is entitled to payment under section 9 (1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, as the case may be; and
- (b) if he is so satisfied, make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

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

- (a) make a declaration as to her eligibility for payment in such form as the Minister may provide; and
- (b) submit the form to her employer —
 - (i) at least one week before absenting herself from work under section 12A (1)(d) or (1A) (d) of the Act, as the case may be; or

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

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

- (a) require the female employee to comply with paragraph (5); and
- (b) upon receipt of the form referred to in paragraph (5), satisfy himself that the female employee has satisfied the requirements of section 12A(1) or (1A) of the Act, as the case may be.

(7) An employer may —

- (a) for the purpose of paragraph (4)(a) or (6), require the female employee to furnish or provide access to such information or document as may be necessary to ascertain her entitlement to payment; and
- (b) if the female employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the female employee at her gross rate of pay for her period of absence from work.

(8) The gross rate of pay that is payable to a female employee for her period of absence from work under section 9 (1), (1B), (1D) or (1F), 12A(1) or (1A) or 22(1) of the Act shall include allowances only if such allowances have been paid to her for a period of 4 or more months immediately preceding the commencement of her period of absence from work.

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(9) The gross rate of pay that is payable to a female employee under section 9 (1A), (1C) or (1E) of the Act shall include allowances only if such allowances have been paid to her for a period of 4 or more months immediately preceding the commencement of her period of absence from work under section 76(1) of the Employment Act (Cap. 91).

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

Claim by employers

5.—(1) Every employer who is entitled to claim reimbursement from the Government under section 10 (1), 12A(1) or (1A) or 22(1) of the Act shall apply to the Director for such reimbursement.

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