

EXPLANATORY NOTES ON REIMBURSEMENT OF GOVERNMENT-PAID MATERNITY LEAVE BY EMPLOYER

General

1. Reimbursement for payment to a female employee at her **gross rate of pay** shall be made in accordance with the Child Development Co-Savings Act 2001 ("CDCA") and the Child Development Co-Savings (Leave and Benefits) Regulations 2017 ("CDCR").
2. Subject to the CDCA and CDCR, if an employer has made payment to a female employee who is eligible for 16 weeks of Maternity Leave at her gross rate of pay, the employer will be entitled to claim reimbursement for such payment as follows.
 - a) For first and second child order¹: The last 8 weeks of her 16 weeks of Maternity Leave.
 - b) For the third and subsequent child order: The entire period of her 16 weeks of Maternity Leave.
3. The reimbursement that an employer will be entitled to claim from the Government is as follows.
 - a) In relation to the first or second child order:-
 - i) a maximum of \$10,000 for every period equal in duration to 4 times the female employee's weekly index² (or every 24 days, whichever is lower) of the maternity leave taken by the female employee after the first 8 weeks of such leave; and
 - ii) an amount that does not exceed a total of \$20,000.
 - b) In relation to the third or subsequent child order:-
 - i) a maximum of \$10,000 for every period equal in duration to 4 times the female employee's weekly index (or every 24 days, whichever is lower) of the maternity leave taken by the female employee; and
 - ii) an amount that does not exceed a total of \$40,000.

The employer will also be entitled to claim any CPF contributions which the employer has made under the Central Provident Fund Act 1953 in respect of such payment which is not recoverable from the female employee's wages.

4. To derive child order, please use the following formulae.
 - a) Where the **child's date of birth is on or after 1 Nov 2021**, take the **sum** of the number of times, **as at the child's date of birth**, that the female employee has:-
 - i) given birth³ (please **include** stillbirths and children who have passed away);
 - ii) made an application⁴ to adopt a child under Singapore law, where the child is below the age of 12 months and is a Singapore citizen at the date of the application;
 - iii) had a dependant's pass issued⁵ in respect of a child whom the female employee intends to adopt under Singapore law, where the child is below the age of 12 months and is not a Singapore citizen at the date of the issuance of the dependant's pass; and
 - iv) adopted a child under foreign law, where the child is below the age of 12 months at the time of the adoption.
 - b) Where the **child's date of birth is between 1 Jul 2017 and 31 Oct 2021 (both dates inclusive)**, take the **sum** of the number of times, **as at the child's date of birth**, that the female employee has:-
 - i) given birth¹¹ (please **exclude** stillbirths and children who have passed away);

¹ Please see paragraph 4 for instructions on how to calculate child order.

² Number of working days a week.

³ Multiple births (e.g. twins) are considered one birth.

⁴ Such application is not withdrawn or refused at the date of birth of the child who is the subject of this application.

⁵ Such dependant's pass is not rescinded or revoked at the date of birth of the child who is the subject of this application.

- ii) made an application¹² to adopt a child under Singapore law, where the child is below the age of 12 months and is a Singapore citizen at the date of the application;
- iii) had a dependant's pass issued¹³ in respect of a child whom the female employee intends to adopt under Singapore law, where the child is below the age of 12 months and is not a Singapore citizen at the date of the issuance of the dependant's pass; and
- iv) adopted a child under foreign law, where the child is below the age of 12 months at the time of the adoption.

For both categories, please:-

- i) Include the child who is the subject of this application;
- ii) Exclude all step-children, foster children, and natural children who were given up for adoption as at the date of birth of the child who is the subject of this application; and
- iii) Exclude any applications to adopt a child who was naturally born to the female employee.

5. Maternity Leave may be taken:

a) *Continuously*

- i) For a period of 16 weeks commencing 4 weeks immediately before the child's date of birth; OR
- ii) During a period of 16 weeks as agreed between the employer and employee, commencing:-
 - (1) Not earlier than 28 days immediately preceding the child's date of birth; and
 - (2) Not later than the child's date of birth.

b) *Non-continuously*

Comprising:-

- i) A period of 8 weeks as agreed between the employer and employee, commencing:-
 - (1) Not earlier than 28 days immediately preceding the child's date of birth; and
 - (2) Not later than the child's date of birth; AND
- ii) One or more than one later period (each being of such duration as is agreed between the employer and employee), all of which in aggregate are equal in duration to 8 times the weekly index (or 48 days, whichever is lower), and all of which must be taken within the period of 12 months commencing on the child's date of birth.

6. The Maternity Leave must be taken before the child turns 1 year old (i.e. by eve of the child's first birthday).

7. Subject to the CDCA and CDCR, a female employee may choose to share up to 4 weeks of her Maternity Leave with the child's father under the Government-Paid Shared Parental Leave Scheme.

Who is eligible for Government-Paid Maternity Leave?

8. Subject to the CDCA and CDCR, a female employee is eligible for 16 weeks of paid Maternity Leave if:-

- a) her child is born on, or her child's estimated delivery date is on or after 1 Jan 2017, or (in the case of a stillborn child) on or after 1 Nov 2021;
- b) her child:-
 - i) is a Singapore citizen at the time of the child's birth, or (in the case of a stillborn child) would have been a citizen of Singapore at birth; or
 - ii) is not a Singapore citizen at birth but becomes a Singapore citizen within the period of 12 months commencing on the date of the child's birth; and
- c) she has served her employer for a continuous period of at least 3 months preceding the birth of her child.

9. A female employee whose child is not a Singapore citizen at the point of birth ("the citizenship criteria") but meets the 3-month employment criteria under the Employment Act ("EA") is eligible for Maternity Leave under the EA. If the female employee subsequently meets the citizenship criteria within 12 months from the child's birth, she

will be eligible to take the **unconsumed** portion of the Government-Paid Maternity Leave under the CDCA commencing on the date when the citizenship criteria are met and within 12 months from the child's birth. Maternity Leave taken under the EA will not be reimbursed by the Government.

10. A female employee whose child is stillborn must provide the Stillbirth Notification/Registration Number (which may be found in a Notification of a Stillbirth certified by a medical practitioner or a registered midwife or in a Certificate of Registration of Stillbirth issued by the Immigration and Checkpoints Authority)⁶.
11. **Employers should ensure that they have received and verified the duly signed and completed declaration form (GPML1), or in such form as in the employer may provide in accordance to the requirements specified in the website www.profamilyleave.msf.gov.sg and supporting documents, from their employee before making payment. If the employer is satisfied that the employee is entitled to payment in accordance with paragraph 8 of these Explanatory Notes, he may proceed to make payment to her.**

When to submit claims?

12. For the first and second child order, a reimbursement claim can be submitted only after the first 8 weeks of the Maternity Leave have been consumed.
13. For the third and subsequent child order, a reimbursement claim can be submitted once the Maternity Leave has commenced.
14. Claims for reimbursement by an employer should be submitted **within 3 months after the last day of the employee's Maternity Leave**. Late submissions from employers will only be considered subject to the approval of Ministry of Social and Family Development ("MSF").

What can be claimed?

15. The reimbursement that an employer can claim from the Government is summarised in paragraph 3 of these Explanatory Notes.
16. The Government may reimburse an employer who has voluntarily granted paid Maternity Leave to a female employee even though she has not served the employer for a continuous period of at least 3 months before the birth of her child. The Government may reimburse the employer subject to the following conditions:-
 - a) All the requirements in paragraph 8 of these Explanatory Notes (save for 8(c)) are met;
 - b) The child's date of birth is on or after 1 November 2021;
 - c) If the child is not a Singapore citizen at birth, the female employee's Government-Paid Maternity Leave commences on or after the citizenship criteria are met and within 12 months from the child's birth; and
 - d) The Maternity Leave is taken before the child turns 1 year old (i.e. by eve of the child's first birthday).

Explanatory notes for filling in Part 4: Leave Details

17. For "Salary & Commission", productivity incentive payments (i.e. variable payments to reward improved performance/increased productivity/increased contribution to the Employer's business) are not claimable under the Government-Paid Leave Schemes.
18. If your employee's salary is prorated (e.g. due to termination), you should still fill in the total amount the employee is entitled to in that month under the contract of service.
19. The following types of allowances are not claimable:
 - overtime payments;
 - bonus payments or annual wage supplements;
 - reimbursement for special expenses incurred;
 - productivity incentive payments;
 - travelling (transport), food or housing allowances.

⁶ If the Notification of a Stillbirth is not available, for example, where the stillbirth happened overseas, the meaning of "stillborn child" in the Registration of Births and Deaths Act 2021 will apply.

20. Other allowances (not listed in paragraph 19 above) may be claimed if they are:-
- a) Paid on a regular basis; and
 - b) Attract CPF contributions (where applicable).

Please note that such claims are still subject to MSF's assessment and approval.

21. For "Employer CPF", contributions paid for non-claimable component under paragraph 19 should be excluded. Employer may refer to the CPF Board's website for more information on the CPF contribution rates.

How is reimbursement computed?

22. The formulae for computing reimbursement may be found in the CDCR at <https://sso.agc.gov.sg/SL/CDCSA2001-S358-2017>.

Payment into bank account

23. Employers should provide MSF with his/her bank account information which the reimbursement is to be credited into by completing "Manage Payment Details" at www.profamilyleave.msf.gov.sg. Please note that only personnel with 'Manager' access or NRIC/FIN holder of the CPF Submission No. can create or update the contact and bank details. MSF will make all payments for Government-Paid Leave applications into the bank account indicated in the portal.
24. Employer should make any changes to his/her payment details before submission of claims, as changes made after may affect the disbursement process.

Power to obtain information

25. The Director⁷ or a person authorised by the Director may, for the purposes of assessing any claim made by an employer under the CDCA, by notice in writing, do any of the following, without involving any search of any property or person:-
- a) enter any premises;
 - b) require any person to provide or give access to, without charge, any document (in whatever form) or information reasonably required;
 - c) inspect and make copies of or take extracts from any such document;
 - d) take possession of any such document if, in the opinion of the Director or authorised person –
 - i) the inspection or copying of or extraction from the document cannot reasonably be performed without taking possession;
 - ii) the document may be interfered with or destroyed unless possession is taken; or
 - iii) the document may be required as evidence in any proceedings instituted or commenced for any of the purposes of, or in connection with, the CDCA.

For more information

26. For more information or clarification, please contact us at 1800-253-4757 or email to contactus@profamilyleave.gov.sg. Alternatively, you may visit our website at www.profamilyleave.msf.gov.sg.

⁷ The Director is a public officer appointed by the Minister of Social and Family Development to administer any provision of the CDCA.

Addendum

Government-Paid Maternity Leave Details

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