

EXPLANATORY NOTES FOR APPLICATION BY EMPLOYERS FOR REIMBURSEMENT FOR GOVERNMENT-PAID MATERNITY LEAVE

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 (Cap.38A) ("CDC Act") and the Child Development Co-Savings (Paid Maternity Leave, Maternity Benefit, Adoption Leave, Shared Parental Leave and Paternity Leave) Regulations ("CDC Regulations").
2. Subject to the CDC Act and Regulations, generally:

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:
 - i) for the last 8 weeks of her 16 weeks of maternity leave in respect of her first or second child order¹; or
 - ii) for the entire period of her 16 weeks of maternity leave in respect of her third or subsequent child order,
the employer will be entitled to claim reimbursement for such payment and for any CPF contribution the employer has made under the Central Provident Fund Act (Cap.36) in respect of that payment which is not recoverable from the wages of the female employee. The amount of reimbursement is subject to a maximum of \$20,000 for the female employee's first or second child order, or a maximum of \$40,000 for the female employee's third or subsequent child order.
3. The first 8 weeks of the maternity leave **must** be consumed in a continuous block, commencing not earlier than 28 days immediately preceding the date of delivery and not later than the date of delivery. If the employer agrees, the remaining 8 weeks of maternity leave can be taken in a continuous block or taken flexibly within 12 months from the child's birth.
4. From 1st May 2013, subject to the CDC Act and Regulations, a female employee may choose to give one week of her maternity leave to her child's father under the Government-Paid Shared Parental Leave Scheme. For female employee whose child is born (or with EDD) on or after 1 July 2017, she may share up to 4 weeks of maternity leave.

When to submit claims

5. For the 1st and 2nd child order, a reimbursement claim can be submitted only after the first 8 weeks of the maternity leave have been consumed.
6. For the 3rd and subsequent child order, a reimbursement claim can be submitted once the maternity leave has commenced.
7. The deadline for the submission of claims for reimbursement by an employer should be within **3 months after last day of the maternity leave period**. Late submissions from employers are subject to the approval of Ministry of Social and Family Development.
8. Government Ministries **do not** need to submit a claim form for their employees.

¹ If your child is **born or with EDD before 1 Jul 2017**, child order refers to the number of birth(s) by the mother (e.g. twins are considered as one child order). It excludes stepchildren, stillbirths, adopted-in children and children who have passed away.

If your child is **born or with EDD on or after 1 Jul 2017**, child order refers to the number of birth(s) by the mother (e.g. twins are considered as one child order) and adopted-in children (must be below 12 months of age at point of formal intent to adopt - FIA). It excludes stepchildren, stillbirths and children who have passed away or adopted-out before the birth or FIA of the child whom you are currently seeking reimbursement for. You may also download a calculator in the 'CALCULATOR' section of www.profamilyleave.gov.sg to help you determine the child's order.

Who is eligible for Government-Paid Maternity Leave?

9. Subject to the CDC Act and Regulations, a female employee is eligible for 16 weeks of paid maternity leave if:
- her child is a Singapore citizen at the time of the child's birth;
 - she has served the employer for a continuous period of not less than 3 months preceding the date of her child order.

The following criteria is applicable to mothers whose children are born before 1 Jan 2017: either:

- she is lawfully married to the child's natural father at the time the child is conceived; or
 - she becomes lawfully married to the child's natural father after the child is conceived but before the child's birth, whether or not such marriage subsists at the time of the child's birth;
10. A mother whose child is not a Singapore citizen at the point of birth ("the citizenship criteria") but subsequently meets the citizenship criteria (and all other relevant criteria under the CDC Act and Regulations) within 12 months from the child's birth will be eligible to take the **unconsumed** portion of the Government-Paid Maternity Leave commencing on the date where all the relevant criteria are met and within 12 months from the child's birth. Leave taken by the mother prior to the date of meeting all the relevant criteria will not be paid for by the Government.
11. **Employers should ensure that they have received 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.gov.sg/info, from their employee before making payment. If the employer is satisfied that the employee is entitled to payment in accordance with paragraph 9 of these Explanatory Notes, he may proceed to make payment to her.**

What can be claimed?

12. The employer needs to make payment to a female employee if she meets the eligibility criteria to take up to 16 weeks of maternity leave at her gross rate of pay. "Gross rate of pay" is defined as the total amount of money including allowances to which an employee is entitled under her contract of service either for working for a period of time, that is, for one hour, one day, one week, one month or for such other period as may be stated or implied in her contract of service, or for each completed piece or task of work.
13. The reimbursement that an employer can claim from the Government is summarised at paragraph 2 of these Explanatory Notes.
14. Subject to the CDC Act and Regulations, if a female employee decides to share² 1 week, 2 weeks, 3 weeks or 4 weeks of her 16 weeks maternity leave with her child's father under the Government-Paid Shared Parental Leave (SPL) scheme, she will only receive [16 weeks – number of weeks shared under SPL) weeks of maternity leave, depending on the number of weeks shared. The amount of reimbursement cap will be reduced as follows:

Child Order	Number of Weeks shared under SPL	Balance Maternity Leave	Total Reimbursement Cap
First and second child order	1	15 weeks	\$17,500
Third and subsequent child order	1	15 weeks	\$37,500
First and second child order	2	14 weeks	\$15,000
Third and subsequent child order	2	14 weeks	\$35,000
First and second child order	3	13 weeks	\$12,500
Third and subsequent child order	3	13 weeks	\$32,500
First and second child order	4	12 weeks	\$10,000
Third and subsequent child order	4	12 weeks	\$30,000

² The mother has to be lawfully married to the child's natural father at the point of the child's birth or becomes lawfully married to the child's natural father within 12 months of the child's birth.

15. Generally, fixed monthly allowances are reimbursable (except for those listed in paragraph 16 of this Explanatory Note) if they have been paid for a period of 3 or more months immediately preceding the start of the maternity leave period, attract CPF contribution and are not a reimbursement of an expense incurred.
16. The following **cannot be claimed even if they are fixed allowances**:-
- overtime payments;
 - bonus payments or annual wage supplements;
 - reimbursement for expenses incurred by the employee in the course of her employment;
 - productivity incentive payments; and
 - travelling, food or housing allowances.

How to compute reimbursement which employer is entitled to claim?

17. Subject to the CDC Act and Regulations, the reimbursement³ for maternity leave payments will be calculated as follows:-

a) Maternity Leave taken in a continuous block

For first and second child order:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12 \times (\text{N} - 56 \text{days})}{365 \text{ days}}$$

For third and subsequent child order:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12 \times \text{N}}{365 \text{ days}}$$

Where:

MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

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

N is the total number of **calendar days (i.e. Inclusive of rest days, non-working days and holidays)** on which the female employee absented herself from work.

b) Maternity leave not taken in a continuous block:

For first and second child order:

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

For third and subsequent child order:

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

Where

MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

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

A is the number of **working days** per week under the terms of the female employee's

³ Actual reimbursement takes into consideration the CPF Contribution made by the employer for the month that the leave was taken.

contract of service;

B is the total number of **working days** on which the female employee absented herself from work;

C is the total number of **working days** in 8 weeks under the terms of that female employee's contract of service.

18. Section 10(2) of CDC Act states, amongst other things, that all claims for Government Paid Maternity Leave should not exceed \$10,000 for every 4 weeks or 24 days, as the case may be. Therefore, claims which exceed this \$10,000 limit will be capped accordingly when reimbursement is made, based on a per day cap⁴.

Payment into bank account

19. Employers should notify the authorised agent of the Ministry of Social and Family Development of their bank account into which the reimbursement is to be credited by completing ('*Maintain My Profile*') via the Government-Paid Leave (GPL) Portal, www.profamilyleave.gov.sg. Please note that only personnel with 'Manager' access or NRIC/ FIN holder of the CPF Submission No. can create or update the '*Profile*' details. The bank account in the '*Profile*' shall continue to be in force for all GPL applications until there is a change.

Power to obtain information

20. The Director of the Ministry of Social and Family Development and its authorised agent may, for the purposes of assessing any claim made by an employer under regulation 5 of the CDC Regulations, 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 to produce for examinations such records or documents as the Director may consider necessary.
 - c) The Director or any authorized officer –
 - d) shall at all times have full and free access to any information or documents in the possession of the employer; and
 - e) may inspect, copy or make extracts from or take possession of any information or document in the possession of the employer,

which in the opinion of the Director, or the authorized officer is necessary for or relevant to the assessment of a claim made under regulation 5 of the CDC Regulations.

21. The Director may refuse to assess the claim made under regulation 5 of the CDC Regulations by an employer who fails to comply with the CDC Regulations.

Disputes

22. Where any employer wishes to refer any question or dispute arising from the determination by the Director of the Ministry of Social and Family Development with respect to his claim, the employer shall file a notice of dispute in writing to the Minister for Social and Family Development **within one month from the date the question or dispute arises**. The notice of dispute should:
- a) state the amount of reimbursement claimed by the employer;
 - b) state the grounds of dispute together with the decision of the Director, where applicable; and
 - c) be accompanied by any relevant supporting information or documents.

For more information

23. For more information or clarification, please call 1800-253-4757 or email contactus@profamilyleave.gov.sg.

⁴ For cases where the GPML is taken in a continuous block, the per day cap is calculated by taking the sum of \$10,000 divided by 28 days (i.e. all the calendar days within 4 weeks). For cases where the GPML is taken non-continuously, then the per day cap will be calculated by taking the sum of \$10,000 divided by 20 days, if she works for 5 days in a week.