

**EXPLANATORY NOTES FOR REIMBURSEMENT OF GOVERNMENT-PAID PATERNITY LEAVE AND  
SHARED PARENTAL LEAVE  
(FOR EMPLOYERS)**

**General**

1. Reimbursement for payment to an employee at his **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 the CDC Regulations, if an employer has made payment to an employee who is eligible for 2 weeks of Government-Paid Paternity Leave and/or up to 4 weeks of Shared Parental Leave at his gross rate of pay and 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 employee. The amount of reimbursement is subject to a maximum of \$2,500 per week for each scheme.

**When to submit claims**

3. Claims for reimbursement by an employer, should be submitted within **3 months after the last day of leave consumed**. Late submissions from employers are subject to the approval of Ministry of Social and Family Development.
4. Government Ministries **do not** need to submit a claim form for their employees.

**Who is eligible for Government-Paid Paternity Leave?**

**For Biological Father**

5. Subject to the CDC Act and the CDC Regulations, a male employee is eligible for:
  - a) 1 week of paid Paternity Leave, if the child is born (or with estimated delivery date, EDD) between 1 May 2013 and 31 Dec 2014 (both dates inclusive) or
  - b) 1 week of paid Paternity Leave and an additional week of Paternity Leave (subject to employer’s agreement), if the child is born (or with EDD) between 1 Jan 2015 and 31 Dec 2016 (both dates inclusive); or
  - c) 2 weeks of paid Paternity Leave, if the child is born (or with EDD) on or after 1 Jan 2017
  - d) If the child is a Singapore citizen at the point of birth,
  - e) For 5(a) to 5(c), the child’s mother:
    - i) is lawfully married to him at the time the child is conceived; or
    - ii) becomes lawfully married to him 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; or
    - iii) is not lawfully married to him at the time the child is conceived or at any time after the child is conceived but before child’s birth, but becomes lawfully married to him within a period of 12 months commencing on the date of the child’s birth; and
  - f) he has served his employer for a continuous period of at least 3 months immediately preceding the birth of the child.

## **For Adoptive Father**

6. Subject to the CDC Act and the CDC Regulations, a male employee is eligible for:
- a) 1 week of paid Paternity Leave, if the formal intent to adopt<sup>1</sup> is between 1 May 2013 and 31 Dec 2014 (both dates inclusive) or
  - b) 1 week of paid Paternity Leave and an additional week of Paternity Leave (subject to employer's agreement), if the formal intent to adopt is between 1 Jan 2015 and 31 Dec 2016 (both dates inclusive); or
  - c) 2 weeks of paid Paternity Leave, if the formal intent to adopt is on or after 1 Jan 2017
  - d) For 6(a) and 6(b), he is lawfully married on the date of the formal intent to adopt; and
    - i) the child is below the age of one year; and
  - e) where the child is not a Singapore citizen, the adoptive father or his wife, if she is a joint applicant to the adoption, is a Singapore citizen on the date of the dependant's pass is issued in respect of the child; and
  - f) he has served his employer for a continuous period for at least 3 months preceding the date of the formal intent to adopt:
7. By default, the male employee must consume his Government-Paid Paternity Leave continuously within 16 weeks from the birth of his child (inclusive of date of birth). However, the employee may consume his Paternity Leave in one or more periods within 12 months from the birth of the child, by mutual agreement between the male employee and his employer. Any unconsumed Paternity Leave after 12 months from the birth of the child, will be forfeited.
8. The adoptive father can start to take Government-Paid Paternity Leave no earlier than the date of the formal intent to adopt.  
Any unconsumed Paternity Leave after 12 months from the birth of the child will be forfeited.
9. For 6(a) and 6(b), if the parents are not married at the point when the child is conceived/adopted but the child becomes a Singapore citizen and/or the parents become lawfully married within 12 months from the child's birth, the father will only be eligible for the Government-Paid Paternity Leave from the point where he meets all the eligibility criteria until before the child turns 12 months old.
10. Where the Government has reimbursed an employer for any payment made by the employer to a male employee in respect of Paternity Leave taken and:
  - a) The child is not adopted within 12 months from the date of the 'formal intent to adopt'; and
  - b) where the child who is not a citizen of Singapore by birth does not attain Singapore Citizenship within 6 months of the date that he is adopted by the adoptive father;the Government may recover that payment from that employee as a civil debt.
11. **Employers should ensure that they have received the duly signed and completed declaration form (GPPL1), or in such form as in the employer may provide in accordance to the requirements specified in the website [www.profamilyleave.gov.sg/info](http://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 2 of these Explanatory Notes, he may proceed to make payment to him.**

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<sup>1</sup> The "formal intent to adopt" refers to the date the Court application to adopt the child is made, where the child is a citizen of Singapore or the date of the issuance of the dependant's pass by the Ministry of Social and Family Development, where the child is not a citizen of Singapore.

## Who is eligible for Shared Parental Leave?

12. The Shared Parental Leave (SPL) is the sharing of up to 4 weeks out of the 16 weeks of Government-Paid Maternity Leave (GPML) or out of 12 weeks of Government-Paid Adoption Leave (GPAL) by the mother with the father. For the father to qualify for SPL, the wife must first be eligible for GPML or GPAL.

### **For Biological Child:**

13. Subject to the CDC Act and the CDC Regulations, a mother is eligible for 16 weeks of paid maternity leave if:
- a) her child is a Singapore citizen at the time of the child's birth and If the child is not a Singapore citizen at birth, the child must become a Singapore citizen within the period of 12 months commencing on the date of birth;
  - b) either :
    - i) she is lawfully married to the child's natural father at the time the child is conceived; or
    - ii) 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; and
  - c) she has served her employer or has carried on her trade, business, profession and vocation for a period of not less than 3 months preceding the date of her confinement<sup>2</sup>.
14. If the mother is eligible for GPML and shares her leave, the father will qualify for:
- a) 1 week of SPL, if the child is born (or with EDD) between 1 May 2013 and 30 June 2017 (both dates inclusive); or
  - b) Up to 4 weeks of SPL, if the child is born (or with EDD) on or after 1 July 2017.

### **For Adoptive Child:**

15. Subject to the CDC Act and the CDC Regulations, a mother is eligible for 12 weeks of paid adoption leave if:
- a) her adopted child is below 12 months at the point of formal intent to adopt;
  - b) the formal intent to adopt is on or after 1 July 2017;
  - c) her adopted child is a citizen of Singapore by birth or becomes a citizen of Singapore within 6 months of the Adoption Order being granted;
  - d) if the child is not a citizen of Singapore at the point of consumption of the adoption leave, one of the adoptive parents (who are joint applicants in the adoption) is a citizen of Singapore on the date the dependant's pass is issued.
  - e) she has served her employer, or if she is a self-employed, she must have been in a particular trade, business, profession or vocation, for a period for at least 3 months preceding the point of formal intent to adopt
16. For formal intent to adopt on or after 1 Jul 2017, if the mother is eligible for GPAL and shares her leave, the adoptive father will qualify for up to 4 weeks of SPL.
17. Where the Government has reimbursed an employer for any payment made by the employer to a male employee in respect of shared Parental leave taken and:
- a) The child is not adopted within 12 months from the date of the 'formal intent to adopt'; and
  - b) where the child who is not a citizen of Singapore by birth does not attain Singapore Citizenship within 6 months of the date that he is adopted by the adoptive father;

the Government may recover that payment from that employee as a civil debt.

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<sup>2</sup> "Confinement" means the "delivery of a child".

18. The adoptive father can start to take SPL no earlier than:
  - a) the date of the submission of the adoption application to the Court to commence the legal adoption process (for a child who is a Singapore Citizen); or
  - b) the date of issuance of the dependant's pass by Ministry of Social and Family Development (for a child who is not a Singapore citizen).

#### For fathers taking SPL

19. The father must consume his SPL within 12 months from the birth of his child. Any unconsumed SPL after 12 months from the birth of the child will be forfeited. SPL can be taken no earlier than the date of the spouse's election in GPL Portal ([www.profamilyleave.gov.sg](http://www.profamilyleave.gov.sg)) for him to take shared Parental leave.
20. There is no minimum employment service period for the father to qualify for the SPL. The father will be able to take the leave so long as there is allocation from his wife to him in his current employment.
21. If the child is not a Singapore citizen and/or the parents are not married at the point when the child is conceived but the child becomes a Singapore citizen and the parents become lawfully married within 12 months from the child's birth, the mother will only be eligible for any remaining unconsumed GPML from the point where she meets all the eligibility criteria. The father will only be granted SPL if the mother has more than the number of declared weeks of SPL, after all the eligibility criterion are met, and there is also time to consume the SPL before the child turns 12 months old.
22. **Employers should ensure that they have received the duly signed and completed declaration form (SPL1), or in such form as in the employer may provide in accordance to the requirements specified in the website [www.profamilyleave.gov.sg/info](http://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 2 of these Explanatory Notes, he may proceed to make payment to him.**

#### **What can be claimed?**

23. The employer needs to make payment to a male employee if he meets the eligibility criteria to take up to 1 week of Paternity Leave or shared Parental leave at his 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 his 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 his contract of service, or for each completed piece or task of work.
24. The reimbursement that an employer can claim from the Government is summarised at paragraph 2 of these Explanatory Notes.
25. Generally, fixed monthly allowances are reimbursable (except for those listed in paragraph 25 of this Explanatory Notes), if they have been paid for a period of 3 or more months immediately preceding the start of the Paternity Leave/ shared Parental leave period, attract CPF contribution and are not a reimbursement of an expense incurred.
26. The following **cannot be claimed even if they are fixed allowances**:-
  - a) overtime payments;
  - b) bonus payments or annual wage supplements;
  - c) reimbursement for expenses incurred by the employee in the course of his employment;
  - d) productivity incentive payments; and
  - e) travelling, food or housing allowances.

## How to compute reimbursement which employer is entitled to claim?

27. Subject to the CDC Act and the CDC Regulations, the reimbursement<sup>3</sup> for Paternity Leave/ shared Parental leave payments will be calculated as follows:-

a) Paternity Leave/ Shared Parental Leave taken in a continuous block

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

Where:

- MGP is the monthly gross rate of pay of the male 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 male employee and which is not recoverable from the monthly wages of that male employee;

N is the number of **days (Inclusive of rest days, non-working days and holidays)** on which that male employee has taken the Shared Parental leave or Paternity Leave.

b) Paternity Leave/ Shared Parental Leave not taken in a continuous block:

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

Where

- MGP is the monthly gross rate of pay of the male 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 male employee and which is not recoverable from the monthly wages of that male employee;
- A is the number of **working days** per week under the terms of the male employee's contract of service;
- B is the number of **work days** on which that male employee has taken the Shared Parental leave or Paternity Leave.

28. Section 12G(2) and 12J(2) of the CDC Act states, amongst other things, that all claims for Government-Paid Shared Parental Leave and Government-Paid Paternity Leave should not exceed \$2,500/week. Therefore, claims which exceed this \$2,500 limit will be capped accordingly when reimbursement is made, based on a per day cap.<sup>4</sup>

## Payment into bank account

29. 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](http://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 accepted bank account shall continue to be in force for all GPL applications until there is a change.

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

<sup>4</sup> For cases where the Government-Paid Paternity Leave or the SPL is taken in a continuous block, the per day cap is calculated by taking the sum of \$2,500 divided by 7 days (i.e. all the calendar days within 1 week). For cases where the Government-Paid Paternity Leave or the SPL is taken non-continuously, then the per day cap will be calculated by taking the sum of \$2,500 divided by 5 days, if he works for 5 days in a week.

### Power to obtain information

30. The Director of the Ministry of Social and Family Development (the Director) and its authorised agent may, for the purposes of assessing any claim made by an employer under regulation 5A 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.
31. The Director or any authorised officer –
- a) shall at all times have full and free access to any information or documents in the possession of the employer; and
  - b) 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 authorised officer is necessary for or relevant to the assessment of a claim made under regulation 5A of the CDC Regulations.
32. The Director may refuse to assess the claim made under regulation 5A of the CDC Regulations by an employer who fails to comply with the CDC Regulations.

### Disputes

33. Where any employer wishes to refer any question or dispute arising from the determination by the Director with respect to his claim, the employer shall file a notice of dispute in writing to the Minister for Social and Family Development **within 1 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

34. For more information or clarification, please call 1800-253-4757 or email [contactus@profamilyleave.gov.sg](mailto:contactus@profamilyleave.gov.sg).