

EXPLANATORY NOTES FOR REIMBURSEMENT OF GOVERNMENT-PAID CHILDCARE LEAVE (FOR EMPLOYERS)

General

1. Reimbursement for payment to a male or female employee at his/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 (Leave and Benefits) Regulations 2017 (“CDC Regulations”).
2. Subject to the CDC Act and the CDC Regulations, generally: an employer is entitled to claim reimbursement for:
 - a) the 4th to 6th days of the Childcare Leave or up to 2 days of extended Childcare Leave if he has made payment to an eligible male or female employee at his/her gross rate of pay per calendar year or agreed relevant period; and
 - b) 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 in respect of any employee is subject to a maximum of \$1,500 per calendar year or \$500 per day.

When to submit claims?

3. Claims for reimbursement by an employer, should be submitted within **3 months after the last day of the relevant period.**

The “relevant period” means **either** any period of 12 months as is agreed to by the employee and his employer, **or** where there is no such agreement, a calendar year. 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 paid Childcare Leave?

5. Subject to the CDC Act and the CDC Regulations, an employee is eligible for paid Childcare Leave / Extended Childcare Leave during a relevant period if:
 - a) his/her child is below 7 years old or between 7 and 12 years old (inclusive)¹;
 - b) his/her child is a Singapore citizen or becomes a Singapore citizen before the 7th or 12th birthday; and
 - c) he/she has worked for the employer for not less than 3 months.
6. With effect from 1 May 2013, unmarried/ single parents are also eligible for Childcare Leave/ extended Childcare Leave, subject to all other eligibility criteria for Government-Paid Childcare Leave in Paragraph 5 of these Explanatory Notes being met.
7. **Employers should ensure that they have received the duly signed and completed declaration form (GPCL1) or in such form as in the employer may provide in accordance to the requirements specified in the website www.profamilyleave.gov.sg, from their employee before making payment. If the employer is satisfied that the employee is entitled to payment in accordance with paragraph 5 of these Explanatory Notes, he may proceed to make payment to him/her.**
8. During the same relevant period, if there is no change in employee's family information, employers have the option to include a declaration by employees that there is no change as part of the leave application.

¹ Parents can start taking Childcare Leave (CCL) either (a) in the relevant period in which the child is born or (b) in the following relevant period. For (a), parents may take up to 6 days of CCL per relevant period when the child is 0 – 6 years old and 2 days of extended Childcare Leave (ECL) per relevant period when the child is 7 – 12 years old. For (b), parents may take up to 6 days of CCL per relevant period when the child is 1 – 7 years old and 2 days of ECL per relevant period when the child is 8 – 13 years old. When parents are eligible to take up to 6 days of CCL in a particular relevant period, in which they have a newborn, they will be under (b) with respect to the newborn.

However, a new declaration form must be submitted at the beginning of the next relevant period when employees apply for Childcare Leave / Extended Childcare Leave.

What can be claimed?

9. The reimbursement that an employer can claim from the Government is summarised at paragraph 2 of these Explanatory Notes.
10. Generally, fixed monthly allowances are claimable (except for those listed in paragraph 11 of this Explanatory Note), that have been paid during the days when Childcare Leave / Extended Childcare Leave was taken, attract CPF contribution and are not a reimbursement of an expense incurred are claimable.
11. 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 her employment;
 - d) productivity incentive payments; and
 - e) travelling, food or housing allowances.

Cap in Entitlement

12. The **maximum number of GPCL days per relevant period** which parents can enjoy will depend on the age of their youngest child as illustrated in Table A.

Table A: Maximum entitlement of an eligible parent for GPCL for each relevant period

Parent has a child below 7 years old*	Parent has a child aged 7 – 12 years old*	Maximum entitlement for GPCL
Yes	Yes	6 days
Yes	No	6 days
No	Yes	2 days

*

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How to compute reimbursement which employer is entitled to claim?

13. The reimbursement² for **Childcare Leave** payments will be calculated as follows:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{\text{No. of working days per week} \times 52 \text{ weeks}} \times B$$

Where

- MGP is the monthly gross rate of pay of the employee in respect of whom the claim is made;
- ECPF is the contribution which the employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of the employee and which is not recoverable from the monthly wages of that employee; and
- B is the number of **working days** in the relevant period on which the employee has taken **Childcare Leave**.

Payment into bank account

² Actual reimbursement takes into consideration the CPF Contribution made by the employer for the month that the leave was taken.

14. 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 Bank Details*') 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 contact details and bank details. The accepted bank account shall continue to be in force for all GPL applications until there is a change.

Power to obtain information

15. The Director of the Ministry of Social and Family Development (the Director) and its authorised officers 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 and to produce for examinations such records or documents as the Director may consider necessary.

16. 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 5 of the CDC Regulations.

17. The Director may refuse to assess the claim made under regulation 13 of the CDC Regulations by an employer who fails to comply with the CDC Regulations.

Disputes

18. Where there is a dispute arising from the determination of a claim by the Director, the employer may file a notice of dispute in writing to the Minister for Social and Family Development **within 1 month from the date the 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

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