

EXPLANATORY NOTES FOR REIMBURSEMENT OF GOVERNMENT-PAID PATERNITY LEAVE AND SHARED PARENTAL LEAVE (FOR SELF-EMPLOYED)

General

1. Claims for lost income shall be paid 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, if an applicant has ceased to be actively engaged in his trade, business, profession or vocation during a period of 2 weeks of Government-Paid Paternity Leave and/or up to 4 weeks of Government-Paid Shared Parental Leave and has lost income during such period, he will be entitled to claim from the Government the income that he would otherwise have derived from his trade, business, profession or vocation during this said period of Paternity Leave and/or Shared Parental Leave (not exceeding 7 or 14 days and/or 7 or 28 days in the aggregate). The amount of reimbursement is subject to a maximum of \$2,500 per week of leave for each scheme.

When to submit claims?

3. Claims should be submitted **within 3 months after the last day of the Government-Paid Paternity Leave/ Shared Parental Leave**. Late submissions from self-employed persons are subject to the approval of Ministry of Social and Family Development and Self Employed Reimbursement Board.

Who is eligible for Government-Paid Paternity Leave?

For Biological Father

4. Subject to the CDC Act and the CDC Regulations, a male applicant 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 4(a) to 4(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 carried on his trade, business, profession or vocation for a continuous period of at least 3 months preceding the birth of the child.
 - g) He has ceased to be actively engaged in his trade, business profession or vocation during his paternity leave; and
 - h) He has lost income as a result of such cessation.

For Adoptive Father

5. Subject to the CDC Act and the CDC Regulations, a male applicant is eligible for:
- a) 1 week of paid Paternity Leave if the formal intent to adopt is between 1 May 2013 and 31 Dec 2014 (both dates inclusive) or
 - b) 1 week of paid Paternity Leave and an additional voluntary week of Paternity Leave 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 5(a) to 5(c), he is:
 - lawfully married either on the date where an application is made to adopt the child or on the date the dependant's pass is issued in respect of the child, as the case may be; and
 - i) the child is below the age of one year; and
 - ii) 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
 - e) he carried on his trade, business, profession or vocation for a continuous period for at least 3 months preceding:
 - i) the date of application made by him to adopt the child, where the child is a Singapore citizen; or
 - ii) the date the dependant's pass in respect of the child is issued, where the child is not a Singapore citizen.
 - f) He has ceased to be actively engaged in his trade, business profession or vocation during his paternity leave; and
 - g) He has lost income as a result of such cessation.

From 1 January 2017, subject to the CDC Act and the CDC Regulations Government-Paid Paternity Leave shall be extended to single adoptive fathers.

6. Where the Government has paid an applicant 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'¹; 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 applicant as a civil debt.
7. The adoptive father can start to take Government-Paid Paternity Leave no earlier than the formal intent to adopt.

Who is eligible for Shared Parental Leave?

8. 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 Adoption Leave For Mothers (AL) by the mother with the father. For the father to qualify for SPL, the wife must first be eligible for GPML or AL.

¹ 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.

For Biological Child:

9. 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 confinement².
10. 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 the child is born (or with EDD) between 1 May 2013 and 30 June 2016 (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:

11. 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
12. For formal intent to adopt on or after 1 Jul 2017, if the mother is eligible for AL and shares her leave, the adoptive father will qualify for up to 4 weeks of SPL.
13. Where the Government has reimbursed a self-employed in respect of SPL 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 self-employed father as a civil debt.
14. The adoptive father can start to take SPL no earlier than the formal intent to adopt.

² "Confinement" means the "delivery of a child".

For fathers taking SPL

15. The self-employed 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) for him to take shared parental leave.
16. There is **no** minimum period that an applicant must have carried on his trade, business or profession for in order to qualify for the SPL. The applicant will be able to take the leave so long as there is allocation from his wife to him in his current self-employment.
17. 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/AL 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.

What can be claimed?

18. The amount of income which an applicant is entitled to claim from the Government:-
 - a) is summarised at paragraph 2 of these Explanatory Notes;
 - b) shall not include any income, the loss or reduction of which is not attributable to him ceasing to be actively engaged in his trade, business, profession or vocation; and
 - c) shall be computed:-
 - i) on the basis of the average net income derived by him from his trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which he makes the claim, as determined by the Comptroller of Income Tax and set out in his notice of assessment in respect of his income for that basis period, less the net income he continued to derive from such trade, business, profession or vocation during his paternity leave/ shared parental leave period;
 - ii) **where, at the time he makes the claim, the Comptroller of Income Tax has not determined the average net income derived by him from his trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which he makes the claim,**
on the basis of the average net income derived by him from his trade, business, profession or vocation for the preceding basis period, as determined by the Comptroller of Income Tax and set out in his notice of assessment in respect of his income for the preceding basis period, less the net income he continued to derive from such trade, business, profession or vocation during his paternity leave/ shared parental leave; or
 - iii) **where, at the time he makes the claim, the Comptroller of Income Tax has not determined the average net income derived by him from his trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which he makes the claim or the preceding basis period,** on the basis of the average net income derived by him from his trade, business, profession or vocation during the period of 3 months immediately preceding the commencement of his paternity leave/ shared parental leave, less the net income he continued to derived from such trade, business, profession or vocation during his paternity leave/shared parental leave.

Where an applicant does not or is unable to substantiate the amount claimed by him, the Self-employed Reimbursement Board (the Board) may compute the amount of income he is entitled to claim from the Government on such other basis as the Board determines to be representative of the income lost by him during his paternity leave and/or shared parental leave.

19. The following documents should be submitted to support the claim:-
- a) an income and expenditure statement for the period of 3 months preceding the paternity leave/ shared parental leave period for an applicant whose tax assessment is not available;
(Note: For insurance agents, a breakdown of the commission into first year, renewal, overriding commission, bonus, etc. is required. The statement must be certified by the company.)
 - b) any other documents (e.g. contracts/agreements) to support the claim.

What cannot be claimed?

20. Any income, the loss or reduction of which cannot be attributed to the applicant ceasing to be actively engaged in his trade, business, profession or vocation, cannot be claimed from the Government. Some examples of such income are:-
- a) interest income earned on fixed deposits;
 - b) rental income;
 - c) profit on sales of fixed assets;
 - d) overriding and renewal commission; and
 - e) ex-gratia income.

How to compute reimbursement?

21. Subject to the CDC Act and the CDC Regulations, the reimbursement for paternity leave/shared parental leave payments will be calculated as follows:-

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

$$\frac{(\text{Yearly Assessable Income})}{365} \times N$$

Where:

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

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

$$\frac{(\text{Yearly Assessable Income})}{A \times 52} \times B$$

Where

- A is the number of **working days** per week as declared by the applicant
- B is the total number of **working days** on which the applicant absented himself from work.

22. Section 12F(3) and 12I(4) 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 per week, as the case may be. Therefore, claims which exceed this limit will be capped accordingly when reimbursement is made, based on a per day cap.³

Payment into bank account

23. An applicant should declare his bank account details via the “Maintain Bank Details” at the Government-Paid Leave Portal. The accepted bank account shall continue to be in force for subsequent Government-Paid Leave applications until there is a request to change it.

³ 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

24. The Director of the Ministry of Social and Family Development (the Director) and its authorised agent, , for the purposes of assessing any claim made by an applicant under regulation 6 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 or the Board and to produce for examinations such records or documents as the Director or the Board may consider necessary.
 - c) may inspect, copy or make extracts from or take possession of any information or document in the possession of the applicant

which in the opinion of the Director, the Board or the authorised officer is necessary for or relevant to the assessment of a claim made under regulation 6 of the CDC Regulations.

25. The Director or the Board may refuse to assess the claim made under regulation 6 of the CDC Regulations by an applicant who fails to comply with the CDC Regulations.

Disputes

26. Where any applicant wishes to refer any question or dispute arising from a determination by the Director or the Board with respect to his claim, the applicant may 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 applicant;
 - b) state the grounds of dispute together with the decision of the Board, where applicable; and
 - c) be accompanied by such other information or document supporting the claim.

For more information

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