

**EXPLANATORY NOTES FOR REIMBURSEMENT OF GOVERNMENT-PAID PATERNITY LEAVE AND  
GOVERNMENT-PAID 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 (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 applicant has ceased to be actively engaged in his trade, business, profession or vocation during a period of 1 week or 2 weeks of Paternity Leave and/or 1 week of 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 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 from the last day of the Government-Paid Paternity Leave/ Government-Paid Shared Parental Leave**. Any claim made outside this period will not be accepted.

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

4. Subject to the CDC Act and the CDC Regulations, an applicant who is the natural father of a child is eligible to claim for payment of his lost income for:

- a) 1 week of paid paternity leave if the child is –
  - i) born on or after between 1 May 2013 and 31 Dec 2014; or
  - ii) born before 1 May 2013, but his estimated delivery date (as certified by a medical practitioner) is on or after 1 May 2013. The child is a Singapore citizen at the point of birth, or is not a Singapore citizen at the point of birth but becomes a Singapore citizen within 12 months of the child's date of birth; or
- b) 1 week and up to 1 additional week of paid paternity leave if the child is –
  - i) born on or after 1 Jan 2015; or
  - ii) born before 1 Jan 2015, but his estimated delivery date (as certified by a medical practitioner) is on or after 1 Jan 2015. The child is a Singapore citizen at the point of birth, or is not a Singapore citizen at the point of birth but becomes a Singapore citizen within 12 months of the child's date of birth.
- c) For 4(a) and 4(b), 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
- c) He has carried on his trade, business, profession or vocation for a continuous period of at least 3 months immediately preceding the birth of the child;
- d) He has ceased to be actively engaged in his trade, business profession or vocation during his paternity leave; and
- e) He has lost income as a result of such cessation.

5. The applicant can consume his 1-week or 2-weeks of Government-Paid Paternity Leave in one or more periods (not exceeding 7 or 14 days in the aggregate) within 12 months from the birth of his child. Any unconsumed paternity leave after 12 months from the birth of the child will be forfeited.

6. 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/or the parents become lawfully married within 12 months of 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, provided there is enough time to consume the leave before the child turns 12 months old.

7. Government-Paid Paternity Leave is also extended to adoptive fathers. In addition to fulfilling the eligibility criteria in Para 4 of these Explanatory Notes, adoptive fathers shall be entitled to:

- a) 1 week of paid paternity leave if the application to adopt a Singapore citizen child has been made between 1 May 2013 and 31 Dec 2014 or if the child is not a Singapore citizen and the dependant's pass in respect of the child has been issued between 1 May 2013 and 31 Dec 2014; or –
- b) 1 week and up to 1 additional week of paid paternity leave (where the additional week is granted on a voluntary basis) if the application to adopt a Singapore citizen child has been made on or after 1 Jan 2015 or if the child is not a Singapore citizen and the dependant's pass in respect of the child has been issued on or after 1 Jan 2015.
- c) For 7(a) and 7(b), he is:
  - i) 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
  - ii) the child is below the age of one year; and
- d) 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 has carried on his trade, business, profession or vocation for a continuous period for at least 3 months immediately preceding:
  - i) the date of application made by the adoptive father 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.

8. 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'<sup>1</sup>; 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.

9. The adoptive father can start to take Government-Paid Paternity Leave 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).

#### **Who is eligible for Government-Paid Shared Parental Leave?**

10. The Government-Paid Shared Parental Leave (SPL) is the sharing of 1 week out of the 16 weeks of Government-Paid Maternity Leave (GPML) by the mother with the father. For the father to qualify for SPL, the wife must first be eligible for GPML.

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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.

11. Subject to the CDC Act and the CDC Regulations, a female employee/self-employed woman as the case may be, 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;
- b) her child is born, or its estimated delivery date (as certified by a medical practitioner) is, on or after 31st October 2008;
- c) 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
- d) she has served her employer or has carried on her trade, business, profession and vocation for a period of not less than 3 months immediately preceding the date of her confinement<sup>2</sup>.

12. The father will qualify for SPL if the mother's confinement occurs, or if the estimated delivery date (as certified by a medical practitioner) for her confinement is, on or after 1st May 2013 and if the following eligibility criteria is satisfied:

- a) The child is a Singapore citizen. If the child is not a Singapore citizen at birth, he must become a Singapore citizen within the period of 12 months commencing on the date of his birth;
- b) The child's mother:
  - i) is lawfully married to the child's natural father at the time the child is conceived; or
  - ii) 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; or
  - iii) is not lawfully married to the child's father 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 the child's natural father within a period of 12 months commencing on the date of the child's birth; and
- c) The child's mother is eligible for GPML.

13. The applicant 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.

14. 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 employment.

15. 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 1-week of GPML, 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?**

16. 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

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

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 derive 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.

17. 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?**

18. 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?**

19. 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

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

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

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

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.

20. 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, as the case may be. Therefore, claims which exceed this \$2,500 limit will be capped accordingly when reimbursement is made, based on a per day cap.<sup>3</sup>

**Payment into bank account**

21. An applicant should notify the authorised agent of the Ministry of Social and Family Development of his bank account information which the reimbursement is to be credited by submitting the Direct Credit Authorisation Form (DCA Form) or declare his bank account details via the "Maintain Profile" 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.

**Power to obtain information**

22. The Director of the Ministry of Social and Family Development (the Director) and its authorised agent, or the Board may, 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.

23. The Director, the Board or any authorised officer –

- a) shall at all times have full and free access to any information or documents in the possession of the applicant; and
- b) 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.

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<sup>3</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.

24. 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**

25. 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**

26. For more information or clarification, please contact the authorised agent of the Ministry of Social and Family Development at 1800-253-4757 or send an e-mail to [contactus@profamilyleave.gov.sg](mailto:contactus@profamilyleave.gov.sg).