

Child Development Co-Savings (Amendment) Bill

Bill No. 42/2024.

Read the first time on 15 October 2024.

A BILL

intituled

An Act to amend the Child Development Co-Savings Act 2001 to provide for a new shared parental leave scheme and other matters, and to make a consequential amendment to the Income Tax Act 1947.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Child Development Co-Savings (Amendment) Act 2024 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

5 Amendment of section 2

2. In the Child Development Co-Savings Act 2001 (called in this Act the principal Act), in section 2 —

(a) in subsection (1), after the definition of “approved person”, insert —

10 “April 2025 Scheme child” means —

(a) a child born alive and whose mother’s confinement in respect of the child occurs on or after 1 April 2025, or occurs before 1 April 2025 but the estimated delivery date for that confinement is on or after that date; or

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(b) a child in respect of whom the eligibility date of the application to adopt the child is on or after 1 April 2025;”;

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(b) in subsection (1), in the definition of “eligibility date”, in paragraphs (a) and (b), after “citizen”, insert “or permanent resident”;

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(c) in subsection (1), after the definition of “gross rate of pay”, insert —

“January 2024 Scheme child” means —

(a) a child born alive and whose mother’s confinement in respect of the child occurs on or after 1 January 2024, or occurs before 1 January 2024 but the estimated delivery date for that confinement is on or after that date; or

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- (b) a child in respect of whom the eligibility date of the application to adopt the child is on or after 1 January 2024;”;
- (d) in subsection (1), in the definition of “specified event”, in paragraphs (b)(ii)(B) and (c)(ii)(B), after “citizen”, insert “or permanent resident”; 5
- (e) in subsection (1), in the definition of “weekly index”, replace “Schedule” with “First Schedule”;
- (f) after subsection (2B), insert — 10
- “(2C) In this Act, a reference to any entitlement of a person to any payment or reimbursement under Part 3 (excluding any entitlement under section 12B, 12C, 12CA or 12D) includes a reference to that entitlement where modified by section 12MA in relation to a parent described in section 12MA(1) or any employer of that parent.”; and 15
- (g) in subsection (3), replace “Schedule” with “First or Second Schedule”.

Amendment of section 12

3. In the principal Act, in section 12 —

- (a) in subsection (1), replace “Sections 77 to 84A and 86 of the Employment Act 1968 apply to a payment under section 9 and to any female employee to whom this Part applies” with “Subject to subsection (1A), sections 77 to 82, 84, 84A and 86 of the Employment Act 1968 apply to any female employee who is entitled to absent herself from work or receive payment from her employer under section 9, and to such payment from her employer.”; 25
- (b) in subsection (1)(c), replace “Part 3” with “section 9”; 30
- (c) after subsection (1), insert —

“(1A) Section 80 of the Employment Act 1968 applies to a female employee who is entitled to absent herself from work under section 9 in respect of her confinement on or after 1 April 2025, with the following modifications:

(a) a reference in section 80(1) of the Employment Act 1968 to “section 76” is a reference to section 9;

(b) the requirement to give notice under section 80(1) of the Employment Act 1968 does not apply to the female employee, if the female employee’s intended absence from work under section 9 is —

(i) for any period of a duration that is agreed between the female employee and her employer under section 9(1), (1A) or (1B); or

(ii) for any agreed flexible period under section 9(1A);

(c) the notice period of at least one week under section 80(1) of the Employment Act 1968 is modified to a notice period of at least the prescribed period (or any shorter period agreed between the female employee and her employer), if the female employee’s intended absence from work is for any period under section 9 that is not mentioned in paragraph (b);

(d) a reference in section 80(3) and (4) of the Employment Act 1968 to “this Part” is a reference to section 9;

(e) a reference in section 80(4) of the Employment Act 1968 to “this Act” is a reference to this Act.”; and

(d) in subsection (2)(a) and (c), after “12D,”, insert “12DA,”.

Amendment of section 12AA

4. In the principal Act, in section 12AA —

(a) after subsection (1), insert —

“(1A) A female employee mentioned in subsection (1) who has applied to adopt an April 2025 Scheme child must — 5

(a) give to her employer a notice of at least the prescribed period (or any shorter period agreed between the employee and employer) before absenting herself from work under subsection (1)(a), unless the employee is prevented by any sufficient cause from doing so; and 10

(b) specify in the notice given under paragraph (a) the date on which the employee intends to commence absenting herself from work under subsection (1)(a).”; 15

(b) after subsection (6), insert — 20

“(7) When a female employee absents herself from work in accordance with this section, it is not lawful for her employer to give her a notice of dismissal during her absence or on such a day that the notice will expire during her absence. 25

(7A) Any employer who acts in contravention of subsection (7) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.”; 30

(c) in subsection (10), replace “subsection (9)” with “subsection (7A) or (9)”; and

(d) in subsections (11) and (12), replace “subsection (8) or (9)” wherever it appears with “subsection (7A), (8) or (9)”.

Amendment of section 12AC

5. In the principal Act, in section 12AC —

5 (a) in subsection (1), after paragraph (d), insert —

“(da) where the child is a permanent resident of Singapore on the date the application to adopt the child is made —

10 (i) if the application is made in the sole name of the female employee or self-employed woman — the female employee or self-employed woman (as the case may be) is a citizen of Singapore on the date the application is made; or

15 (ii) if the application is made in the joint names of the female employee or self-employed woman, and of her husband — either the female employee or self-employed woman (as the case may be) or her husband is a citizen of Singapore on the date the application is made;”;

20 (b) in subsections (1)(e) and (2)(e), after “not a citizen”, insert “or permanent resident”; and

(c) in subsection (2), after paragraph (d), insert —

“(da) where the child is a permanent resident of Singapore on the date the application to adopt the child is made —

30 (i) if the application is made in the sole name of the woman — the woman is a citizen of Singapore on the date the application is made; or

- (ii) if the application is made in the joint names of the woman and her husband — either the woman or her husband is a citizen of Singapore on the date the application is made;”.

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New sections 12DA, 12DB, 12DC and 12DD

6. In the principal Act, after section 12D, insert —

“Shared parental leave or claim for lost income for parents of April 2025 Scheme child

12DA.—(1) This section applies to, and in relation to, a parent of an April 2025 Scheme child who —

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(a) is the natural mother or father of the child, or the adoptive mother or father of the child; and

(b) is an employee or a self-employed person who is eligible for any of the following entitlements in respect of the child:

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(i) any paid maternity leave or claim for lost income under section 9;

(ii) any paid adoption leave under section 12AA or claim for lost income under section 12AB;

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(iii) any paid paternity leave or claim for lost income under section 12H.

(2) Subject to this section and any regulations made under section 20, a parent of an April 2025 Scheme child who is an employee is entitled —

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(a) to absent herself or himself from work on shared parental leave to be taken in any of the following manner, where N is determined in accordance with a valid arrangement under section 12DD:

(i) one period equal in duration to N whole weeks, where the period must be taken within 26 weeks (or any other period prescribed in substitution) commencing on the date of the child’s birth;

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(ii) one or more than one period, where —

(A) the duration of each period is agreed between the employee and employer;

(B) the duration of the period (if only one), or the aggregate duration of all the periods (if more than one), is equal to N times the employee's weekly index or N times 6 days, whichever is the lower; and

(C) the period or all the periods (as the case may be) must be taken within 12 months (or any other period prescribed in substitution) commencing on the date of the child's birth; and

(b) to receive from the parent's employer, the parent's gross rate of pay for each day of shared parental leave under paragraph (a) that is taken by the parent subject to the payment limits mentioned in section 12DB(1).

(3) The employee mentioned in subsection (2) must —

(a) give to her or his employer a notice of at least the prescribed period (or any shorter period agreed between the employee and employer) before absenting herself or himself from work under subsection (2)(a)(i), unless the employee is prevented by any sufficient cause from doing so; and

(b) specify in the notice given under paragraph (a) the date on which the employee intends to commence absenting herself or himself from work under subsection (2)(a)(i).

(4) Where the employment of the parent of an April 2025 Scheme child is terminated (whether by resignation or dismissal, upon the completion of the parent's contract of service, or for any other reason) before the parent has consumed the whole or any part of the parent's entitlement to shared parental leave, then unless the parent reallocates her or his unconsumed entitlement to shared parental leave in accordance with the

Second Schedule, the parent forfeits the following upon the termination of the parent's employment:

(a) the entitlement (or the balance of that entitlement) to absent herself or himself from work on shared parental leave; 5

(b) the entitlement to receive payment from the parent's employer at the parent's gross rate of pay in respect of the forfeited period of absence from work under paragraph (a).

(5) The forfeiture under this Act (in whole or in part) of any entitlement mentioned in subsection (1)(b) does not disqualify the parent from reallocating her or his unconsumed entitlement to shared parental leave in accordance with the Second Schedule. 10

(6) Subject to this section and any regulations made under section 20, a parent of an April 2025 Scheme child who — 15

(a) is a self-employed person; and

(b) loses income by reason of the parent's cessation of active engagement in the parent's trade, business, profession or vocation, 20

is entitled to claim from the Government the parent's lost income subject to the payment limits mentioned in section 12DB(2), in respect of one period, or more than one period, of the cessation of active engagement in the parent's trade, business, profession or vocation, where — 25

(c) the duration of the period (if only one) or the aggregate duration of all the periods (if more than one) is equal to N times the self-employed person's weekly index or N times 6 days (whichever is the lower), where N is determined in accordance with a valid arrangement under section 12DD; and 30

(d) the period or all the periods (as the case may be) must occur within 12 months (or any other period

prescribed in substitution) commencing on the date of the child's birth.

5 (7) Where the parent mentioned in subsection (2) or (6) is an adoptive parent of the child, any period in respect of shared parental leave or of cessation of active engagement in trade, business, profession or vocation (as the case may be) must commence on or after the eligibility date of the application to adopt the child.

10 (8) Any period of entitlement of a parent of an April 2025 Scheme child under subsection (2) or (6) ceases on the day immediately after the date of the child's death.

15 (9) To avoid doubt, the entitlement of a natural parent under subsection (2) or (6) applies only once for each confinement of the child's mother, regardless of the number of children born during that confinement.

20 (10) Any employer who fails, without reasonable cause, to grant shared parental leave under this section to a parent who is entitled to, and requests for, that leave shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.

25 (11) Any employer who fails to pay a parent in accordance with this section and section 12DB shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.

30 (12) Where an employer has been convicted of an offence under subsection (11), the court may order the employer to make restitution of any moneys paid out to the employer by the Government under section 12DB which have not been paid to an employee in accordance with this section and section 12DB.

35 (13) Where an employer who is convicted or found guilty of an offence under subsection (10) or (11) is a repeat offender, the employer shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

(14) For the purposes of subsection (13), a person is a repeat offender in relation to an offence under subsection (10) or (11) if the person who is convicted or found guilty of an offence under subsection (10) or (11) (called the current offence) has been convicted or found guilty of an offence under subsection (10) or (11) on at least one other occasion before the date on which the person is convicted or found guilty of the current offence.

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Payments and reimbursements for shared parental leave or lost income

12DB.—(1) Subject to any regulations made under section 20, the payment that an employee is entitled to receive from an employer under section 12DA(2)(b) in respect of any period of absence from work on shared parental leave under section 12DA(2)(a) (called in this subsection the claimable absence period) is an amount that does not exceed —

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(a) \$2,500 for every period equal in duration to the employee's weekly index or every 6 days (whichever is the lower) of the claimable absence period; and

(b) a total of N times \$2,500, where N is determined in accordance with a valid arrangement under section 12DD that applies in relation to the claimable absence period.

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(2) Subject to any regulations made under section 20, the payment that a self-employed person is entitled to receive from the Government for any period of cessation of active engagement in her or his trade, business, profession or vocation mentioned in section 12DA(6) (called in this subsection the claimable cessation period) is an amount that does not exceed —

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(a) \$2,500 for every period equal in duration to the self-employed person's weekly index or every 6 days (whichever is the lower) of the claimable cessation period; and

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(b) a total of N times \$2,500, where N is determined in accordance with a valid arrangement under section 12DD that applies in relation to the claimable cessation period.

5 (3) The amounts of payment mentioned in subsections (1) and (2) are inclusive of any contribution to the Central Provident Fund which an employer, a platform operator, an employee or a self-employed person is liable to make under the Central Provident Fund Act 1953.

10 (4) Subject to subsection (5) and any regulations made under section 20, where an employer makes payment to an employee under section 12DA(2)(b) for one or more than one period of absence from work, the employer is entitled to claim reimbursement from the Government for —

15 (a) the amount paid to the employee under section 12DA(2)(b); and

(b) any contribution which the employer has made under the Central Provident Fund Act 1953 in respect of such payment which is not recoverable from the employee's wages.

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(5) The reimbursement that an employer is entitled to claim from the Government under subsection (4) in respect of an employee is an amount that does not exceed —

25 (a) \$2,500 for every period equal in duration to the employee's weekly index or every 6 days (whichever is the lower) of the employee's absence from work under section 12DA(2)(a) that is the subject of the claim; and

30 (b) a total of N times \$2,500, where N is determined in accordance with a valid arrangement under section 12DD that applies when the employer's claim is determined in accordance with regulations made under section 20.

(6) Where an employer makes payment equivalent to a payment under subsection (1) to an employee in circumstances where the requirements of subsection (7) are satisfied, the Government may reimburse the employer an amount that does not exceed each of the amounts mentioned in subsection (5)(a) and (b), where N is determined in accordance with the employee's equivalent arrangement mentioned in subsection (7)(b). 5

(7) For the purposes of subsection (6), the requirements are all of the following: 10

- (a) the employee is a natural parent or an adoptive parent of an April 2025 Scheme child who would have been eligible for any of the entitlements mentioned in section 12DA(1)(b) and for the entitlement to shared parental leave under section 12DA(2), but for the parent not having served the employer for a period of at least 3 months preceding the date of the child's birth or the eligibility date of the application to adopt the child, as the case may be; 15
- (b) despite the employee not being entitled to paid shared parental leave under section 12DA(2), the employer had voluntarily granted the employee paid leave in accordance with an equivalent arrangement as if the employee were so entitled; 20
- (c) the employee's absence from work occurs within 12 months (or any other period prescribed in substitution) commencing on the date of the child's birth; 25
- (d) where the employee is a natural parent of the April 2025 Scheme child and the child becomes a citizen of Singapore within the period of 12 months commencing on the date of the child's birth — the employee's absence from work commences on or after the date that the child becomes a citizen of Singapore; 30 35

(e) where the employee is an adoptive parent of the April 2025 Scheme child — the employee’s absence from work commences on or after the eligibility date of the application to adopt the child.

5 (8) For the purposes of subsection (7)(b), an arrangement is an equivalent arrangement if —

10 (a) it is an arrangement between 2 parents who are both employees as described in subsection (7)(a) (whether or not employed by the same employer) that meets all of the requirements of section 12DD(1)(a) to (e), as if both of them were entitled to shared parental leave under section 12DA(2);

(b) it is an arrangement under section 12DD(2); or

15 (c) it is an arrangement solely for the employee that meets all of the requirements of section 12DD(4)(a) to (e), as if the employee were entitled to shared parental leave under section 12DA(2).

20 (9) To avoid doubt, subsection (8) does not apply to any employee to whom a valid arrangement under section 12DD(1) or (4) applies or could apply.

25 (10) This section and section 12DA must not be construed as derogating from any other benefits that an employee is entitled to, during the period in which the employee is entitled to shared parental leave and to payment for such leave, under the terms of the employee’s contract of service or under any written law.

Shared parental benefits for parents of April 2025 Scheme child

30 **12DC.**—(1) This section applies to a parent (called in this section an eligible parent) of an April 2025 Scheme child who —

(a) is the natural mother or father of the child, or the adoptive mother or father of the child; and

(b) is eligible for the entitlement to payment from the Government under section 9(5A), 12A(2) or 12HA(2) (whichever is applicable) in respect of the child.

(2) An eligible parent is entitled to claim from the Government an amount equivalent to a number of days of the eligible parent's total income, where — 5

(a) the total income is for any prescribed period before the birth of the child or the eligibility date of the application to adopt the child, whichever is applicable; and 10

(b) the number of days is calculated in accordance with the formula $N \times 7$, where N is determined in accordance with a valid arrangement under section 12DD.

(3) To avoid doubt, the entitlement of the eligible parent under subsection (2) applies only once for each confinement of the child's mother, regardless of the number of children born during that confinement. 15

(4) The eligible parent's entitlement under subsection (2) is subject to the following: 20

(a) the amount claimable for every period of 7 days does not exceed \$2,500;

(b) the amount claimable is to be reduced in accordance with any regulations made under section 20, if any of the following conditions applies to the parent: 25

(i) the parent's employer —

(A) has paid or is required to pay the parent any amount in respect of the birth of the child or adoption of the child, as the case may be; and 30

(B) is entitled to claim, or has claimed, reimbursement from the Government under section 12DB for the payment mentioned in sub-paragraph (A)

(whether or not pursuant to an exemption under section 22);

(ii) the parent's employment is terminated upon completion of the parent's contract of service, and the parent failed to exercise any part of her or his entitlement under this Act to be absent from work before the date of completion of the parent's contract.

(5) Except as provided in subsections (6) and (7), the eligible parent is not entitled to claim any payment from the Government under subsection (2), if —

(a) the parent is also an employee who is entitled to absent herself or himself from work and to receive payment from the parent's employer under section 12DA(2), in respect of the same birth or adoption of the child (as the case may be), regardless of whether the parent has forfeited the whole or part of the parent's entitlement to absent herself or himself from work and to receive payment from the parent's employer under section 12DA(2);

(b) the parent is also a self-employed person who is entitled to claim from the Government the parent's lost income under section 12DA(6), in respect of the same birth or adoption of the child, as the case may be; or

(c) the claim is submitted by the parent after the date of the child's death.

(6) Subsection (5) and section 12M do not disqualify the eligible parent from claiming payment from the Government under subsection (2) in respect of any period when the parent is on leave of absence without pay granted by the parent's employer at the parent's request, if the leave is for a continuous period ending at least 12 months (or any other period prescribed in substitution) after the date of the child's birth.

(7) Subsection (5) and section 12DA(4) and (5) do not disqualify the eligible parent from claiming payment from the Government under subsection (2) if the parent would have been entitled to absent herself or himself from work and to receive payment from the parent's employer under section 12DA(2), had the parent's employment not been terminated by reason of one of the following: 5

(a) upon the completion of the parent's contract of service;

(b) on the ground of redundancy or by reason of any reorganisation of the profession, business, trade or work of the parent's employer. 10

(8) Section 9(7) and (8) applies to the meaning of the total income of an eligible parent under subsection (2), with the following modifications: 15

(a) every reference in section 9(7) and (8) to a period prescribed for the purposes of section 9(5A) is a reference to a period prescribed for the purposes of subsection (2);

(b) every reference in section 9(7) and (8) to a woman's employment or self-employment, or both, is a reference to an eligible parent's employment or self-employment, or both. 20

(9) The amount of payment mentioned in subsection (4)(a) is inclusive of any contribution to the Central Provident Fund which an employer, a platform operator, an employee or a self-employed person is liable to make under the Central Provident Fund Act 1953. 25

(10) Nothing in this section affects any other benefits that an employee is entitled to, in respect of the birth or adoption of the child (as the case may be), under the terms of the employee's contract of service or under any written law. 30

Valid arrangements for shared parental leave, lost income and benefits in relation to April 2025 Scheme child

5 **12DD.**—(1) Where both parents (called in this section *P1* and *P2*) of an April 2025 Scheme child are eligible for any entitlement to shared parental leave under section 12DA(2), a claim for lost income under section 12DA(6) or a claim for payment from the Government under section 12DC(2), a valid arrangement for *P1* and *P2* (called in this section a sharing arrangement) for the purposes of any of those provisions must meet all of the following requirements:

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- (a) the number of units, N , allocated to the total period of the entitlement of each of *P1* and *P2* (called in this subsection N_{P1} and N_{P2}) must not in the aggregate exceed the maximum number of units prescribed in the Second Schedule (called in this section M);
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- (b) each of N_{P1} and N_{P2} allocated to a parent in a sharing arrangement is calculated in accordance with the formula $\frac{M}{2}$, unless that allocation is varied in accordance with the Second Schedule;
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- (c) N_{P1} and N_{P2} , whether or not varied from time to time, must be specified in a sharing arrangement notified to a Director and (if applicable) any employer of *P1* or *P2*;
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- (d) each of N_{P1} and N_{P2} must be a whole number, regardless of whether the entitlement in section 12DA(2) or (6) or 12DC(2) is expressed by reference to a number of whole weeks, a weekly index or a number of days;
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- (e) all the other matters specified in the Second Schedule are satisfied.

(2) Despite subsection (1), where —

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- (a) *P1* is eligible for any entitlement under section 12DA(2) or (6) or 12DC(2), and *P2* would have been eligible for the entitlement to shared parental leave under section 12DA(2) but for *P2* not

having served the employer for a period of at least 3 months preceding the date of the child's birth or the eligibility date of the application to adopt the child, as the case may be; and

- (b) *P1* and *P2* have an arrangement that meets all of the requirements of subsection (1)(a) to (e), as if *P2* were entitled to shared parental leave, 5

then the following apply:

- (c) that arrangement is treated as a valid sharing arrangement for the purposes of *P1*'s entitlement under section 12DA(2) or (6) or 12DC(2), and any payment or reimbursement under section 12DA, 12DB or 12DC in relation to *P1*'s entitlement; 10
- (d) despite that arrangement not being a valid sharing arrangement for *P2*, *P2*'s employer may — 15
- (i) grant *P2* paid leave in accordance with that arrangement as if *P2* were entitled to shared parental leave; and
- (ii) make a claim under section 12DB(6) on the basis of that arrangement. 20

(3) Subsection (4) applies where —

- (a) only one parent of an April 2025 Scheme child (called in this section the sole parent) is eligible for any entitlement to shared parental leave under section 12DA(2), a claim for lost income under section 12DA(6) or a claim for payment from the Government under section 12DC(2); and 25
- (b) there is no arrangement under subsection (2).

(4) A valid arrangement for a sole parent (called in this subsection an individual arrangement) for the purposes of section 12DA(2) or (6) or 12DC(2) must meet all of the following requirements: 30

- (a) the number of units, N , allocated to the total period of the entitlement of the sole parent (called in this subsection N_{SP}) must not exceed M ;
- 5 (b) the allocation of N_{SP} in the individual arrangement may only be varied in accordance with the Second Schedule;
- (c) N_{SP} , whether or not varied from time to time, must be specified in an individual arrangement notified to a Director and (if applicable) any employer of the sole parent;
- 10 (d) N_{SP} must be a whole number, regardless of whether the entitlement in section 12DA(2) or (6) or 12DC(2) is expressed by reference to a number of whole weeks, a weekly index or a number of days;
- 15 (e) all the other matters specified in the Second Schedule are satisfied.

(5) In this section, “total period”, in relation to any entitlement under section 12DA(2) or (6) or 12DC(2), means the total period of the entitlement whether expressed as one period or the aggregate duration of several periods.”.

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Amendment of section 12E

7. In the principal Act, in section 12E, replace the section heading with —

25 **“Shared parental leave or claim for lost income through election by mother of non-April 2025 Scheme child”.**

Amendment of section 12F

8. In the principal Act, in section 12F —

(a) in subsection (1), replace paragraph (a) with —

30 **“(a) the following requirements in relation to the mother’s confinement and estimated delivery date in respect of the child are satisfied:**

- (i) in the case of a child born alive —
 - (A) the confinement occurs before 1 July 2017 but the estimated delivery date is on or after that date; or 5
 - (B) the confinement occurs on a date between 1 July 2017 and 31 March 2025 (both dates inclusive) and the estimated delivery date is before 1 April 2025; 10
- (ii) in the case of a stillborn child —
 - (A) the confinement occurs before 1 November 2021 but the estimated delivery date is on or after that date; or 15
 - (B) the confinement occurs on a date between 1 November 2021 and 31 March 2025 (both dates inclusive);” 20
- (b) in subsection (1A)(b), replace “on or after 1 July 2017” with “on a date between 1 July 2017 and 31 March 2025 (both dates inclusive)”;
- (c) in subsection (1A)(c)(ii), delete “and” at the end;
- (d) in subsection (1A), after paragraph (c), insert — 25
 - “(ca) where the child is a permanent resident of Singapore, the adoptive father or the adoptive mother is a citizen of Singapore on the date the application to adopt the child is made; and”; and 30
- (e) in subsection (1A)(d), after “not a citizen”, insert “or permanent resident”.

Amendment of section 12H

9. In the principal Act, in section 12H —

(a) in subsection (1), replace paragraphs (a) and (b) with —

“(a) either of the following periods, which must be taken within 16 weeks commencing on the date of the child’s birth:

(i) in the case of the father of an April 2025 Scheme child — a period of 4 weeks;

(ii) in the case of the father of any other child — a period of 2 weeks; or

(b) one or more than one period, where —

(i) the duration of each period is agreed between the employee and his employer;

(ii) the duration of the period (if only one), or the aggregate duration of all the periods (if more than one), is equal to —

(A) in the case of the father of an April 2025 Scheme child — 4 times the employee’s weekly index or 24 days, whichever is the lower; or

(B) in the case of the father of any other child — twice the employee’s weekly index or 12 days, whichever is the lower; and

(iii) the period or all the periods (as the case may be) must be taken within 12 months commencing on the date of the child’s birth.”;

(b) after subsection (1), insert —

“(1A) A male employee mentioned in subsection (1) who is the natural father or adoptive father of an April 2025 Scheme child must —

(a) give to his employer a notice of at least the prescribed period (or any shorter period agreed between the employee and employer) before absenting himself from work under subsection (1)(a)(i), unless the employee is prevented by any sufficient cause from doing so; and 5
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(b) specify in the notice given under paragraph (a) the date on which the employee intends to commence absenting himself from work under subsection (1)(a)(i).”; 15

(c) in subsection (4), replace paragraph (b) with —

“(b) within 12 months commencing on the date of the child’s birth, ceases to be actively engaged in his trade, business, profession or vocation during one or more than one period, where the duration of the period (if only one) or the aggregate duration of all the periods (if more than one) is equal to — 20
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(i) in the case of the father of a January 2024 Scheme child — 4 times his weekly index or 24 days, whichever is the lower; or

(ii) in the case of the father of any other child — twice his weekly index or 12 days, whichever is the lower; and”; 30

(d) in subsection (5)(a) and (b), after “citizen”, insert “or permanent resident”; 35

(e) after subsection (5), insert —

“(6) When a male employee absents himself from work in accordance with this section, it is not lawful for his employer to give him a notice of dismissal during his absence or on such a day that the notice will expire during his absence.

(6A) Any employer who acts in contravention of subsection (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.”;

(f) in subsection (9), replace “subsection (8)” with “subsection (6A) or (8)”;

(g) in subsections (10) and (11), replace “subsection (7) or (8)” wherever it appears with “subsection (6A), (7) or (8)”;

(h) in subsection (12), replace “subsection (4)(b)(ii)” with “subsections (1)(a)(i) and (b)(ii)(A) and (4)(b)(i)”;

(i) in subsection (12), replace “section 12I(4)(b)(ii)” with “section 12I(3)(b)(i) and (4)(b)(i)”;

(j) delete subsection (13).

Amendment of section 12HA

10. In the principal Act, in section 12HA —

(a) in subsection (2)(b), replace “a specified eligible father defined in subsection (11)” with “an eligible father of a January 2024 Scheme child”; and

(b) delete subsection (11).

Amendment of section 12I

11. In the principal Act, in section 12I —

(a) in subsection (2), after paragraph (a), insert —

- “(b) the child is below 12 months of age on the eligibility date of the application to adopt the child;
- (ba) where the child is a permanent resident of Singapore, the adoptive father or his wife (if she is a joint applicant to the adoption) is a citizen of Singapore on the date the application to adopt the child is made;”;
- (b) in subsection (2)(c), after “not a citizen”, insert “or permanent resident”;
- (c) in subsection (3), replace paragraph (b) with —
- “(b) a total of —
- (i) \$10,000 for the male employee who is the father of an April 2025 Scheme child; or
- (ii) \$5,000 for the male employee who is the father of any other child.”; and
- (d) in subsection (4), replace paragraph (b) with —
- “(b) a total of —
- (i) \$10,000 for the self-employed man who is the father of a January 2024 Scheme child; or
- (ii) \$5,000 for the self-employed man who is the father of any other child.”.

Amendment of section 12J

12. In the principal Act, in section 12J —

(a) in subsection (2), replace paragraph (b) with —

“(b) a total of —

- (i) \$10,000 for the male employee who is the father of an April 2025 Scheme child; or

(ii) \$5,000 for the male employee who is the father of any other child.”;

(b) in subsection (3), replace “subsection (2)(a) and (b)” with “subsection (2)(a) and subsection (2)(b)(i) or (ii), whichever is applicable”;

(c) in subsection (4)(d), replace the full-stop at the end with a semi-colon; and

(d) in subsection (4), after paragraph (d), insert —

“(e) where the male employee is the adoptive father of the child, the male employee’s absence from work commences on or after the eligibility date of the application to adopt the child.”.

Amendment of section 12JA

13. In the principal Act, in section 12JA —

(a) in subsection (1), replace paragraph (a) with —

“(a) the natural father of a child born alive, where the mother’s confinement and estimated delivery date in respect of the child satisfies the following requirements:

(i) the confinement occurs before 1 January 2024 but the estimated delivery date is on or after that date;

(ii) the confinement occurs on a date between 1 January 2024 and 31 March 2025 (both dates inclusive), and the estimated delivery date is before 1 April 2025; or”;

(b) in subsection (1), in paragraph (b), replace “on or after 1 January 2024” with “on a date between 1 January 2024 and 31 March 2025 (both dates inclusive)”;

(c) in subsection (5), replace “Schedule” wherever it appears with “First Schedule”;

(d) in subsection (6)(e), replace the full-stop at the end with a semi-colon; and

(e) in subsection (6), after paragraph (e), insert —

5

“(f) where the employee is the adoptive father of the child, the employee’s absence from work commences on or after the eligibility date of the application to adopt the child.”.

Amendment of section 12L

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14. In the principal Act, in section 12L —

(a) replace subsection (1) with —

“(1) To avoid doubt, the payment for any period mentioned in section 12AA, 12AB, 12DA, 12E or 12H, for which a person is entitled to receive payment from an employer or to claim payment from the Government for any lost income, must be paid for every day of that period, including holidays.”; and

15

(b) in subsection (2), delete “benefit”.

Amendment of section 12M

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15. In the principal Act, in section 12M(3), after “12A(6)”, insert “, 12DC(6)”.

New sections 12MA and 12MB

16. In the principal Act, after section 12M, insert —

“Modification of entitlements for concurrent employment and self-employment, etc.

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12MA.—(1) This section applies where a parent (called in this section *P*) of a relevant child —

(a) is concurrently employed by 2 or more employers; or

(b) is both an employee (whether employed by one employer, or by 2 or more employers) and a self-employed person,

at any time during *P*'s entitlement period in relation to the confinement in respect of the child or application to adopt the child.

(2) Where *P* is concurrently employed by 2 or more employers at any time during *P*'s entitlement period, *P* may consume *P*'s entitlement in relation to the same confinement or application to adopt the child (as the case may be) during *P*'s employment with every employer.

Illustration

P is concurrently employed by 2 employers (called Employer A and Employer B, respectively). *P* has an entitlement to paid maternity leave for a total of 16 weeks under section 9(1) in respect of a relevant child. *P* may therefore claim 16 weeks of paid maternity leave from Employer A, and also claim 16 weeks of paid maternity leave from Employer B, in respect of the same child.

(3) Despite anything in this Act, the modified reimbursement limits mentioned in subsection (4) apply to all of the following claims in relation to *P* for the same confinement or application to adopt the child, even if *P* becomes employed only by one employer at any other time during *P*'s entitlement period:

(a) all claims by *P*'s employer (if only one), or all claims by all of *P*'s employers (if more than one), for reimbursement from the Government in respect of any of the following types of payments made by the employer or employers (as the case may be) to *P*:

(i) any payment that *P* is entitled to receive from an employer of *P* during *P*'s entitlement period in respect of that same confinement or application to adopt the child;

(ii) any payment made to *P* by an employer, where *P* is a specified employee during *P*'s employment with that employer;

(b) all claims by *P* as a self-employed person in respect of *P*'s entitlement for payment from the Government for any income lost by reason of any cessation of active engagement in *P*'s trade, business, profession or vocation in relation to the same confinement or application to adopt the child, as the case may be. 5

(4) For the purposes of subsection (3), the modified reimbursement limits are the single employer reimbursement limits modified in the following manner:

(a) the single employer reimbursement limits are to be treated as the limits, in relation to the same confinement or application to adopt a child, on the aggregate amounts of — 10

(i) reimbursement that the Government may make to *P*'s employer or all of *P*'s employers, as the case may be; and 15

(ii) payments that the Government may make to *P* as a self-employed person;

(b) the single employer reimbursement limits as modified by paragraph (a) are subject to any apportionment of the amounts of any reimbursement or payment, or the priority between any claims (or both), as provided in any regulations made under section 20. 20

(5) Where *P* is employed by more than one employer, sections 9(6), (6A) and (6B), 9A(5A) and (6), 12A, 12DC and 12HA (called any relevant provision) apply with the modification that the reference to any employer or employment of *P* in any relevant provision includes a reference to all of *P*'s employers or *P*'s employment with all of *P*'s employers, as the case may be. 25 30

(6) Despite anything in this Act, the Government may do the following after an employer of *P* (called in this subsection *E*) submits a claim mentioned in subsection (3)(a) and the Government is in possession of any information that *P* is employed by more than one employer: 35

(a) refuse to reimburse *E* the full amount of *E*'s claim, so that *E* and any other employer or employers of *P* may be reimbursed to the extent described in paragraph (b) for claims that have been or may be submitted by them;

(b) reimburse *P*'s employers in accordance with any apportionment of the amounts of any reimbursement, or the priority between any claims (or both), as mentioned in subsection (4)(b).

(7) Despite anything in this Act, the Government may refuse to pay *P* (in full or in part) for any income lost by reason of *P*'s cessation of active engagement in *P*'s trade, business, profession or vocation in respect of the same confinement or application to adopt the child, if the Government has already reimbursed the employer or employers of *P* to the extent described in subsection (4)(a) and (b) in relation to that same confinement or application to adopt the child, as the case may be.

(8) Despite anything in this Act, where any amount has been paid by an employer to *P* in accordance with the single employer payment limits applicable to *P*'s entitlement, but the Government has refused under subsection (6) to reimburse the employer for that amount —

(a) the employer may recover that amount directly from the employee; and

(b) the recovery of that amount by the employer is not to be treated as a contravention of the requirement for the employer to pay *P* at *P*'s gross rate of pay under section 9(1), (1A) or (1B), 12AA(4), 12DA(2)(b) or 12H(2), as the case may be.

(9) In this section —

“entitlement”, in relation to *P*, excludes any entitlement of *P* under section 12B or 12D;

“entitlement period”, in relation to *P*'s entitlement, means the total period (whether expressed as one period or an

aggregate duration of several periods) of *P*'s entitlement;

“relevant child” means a child —

- (a) whose mother's confinement in respect of the child occurs on or after 1 April 2025; or 5
- (b) in respect of whom the eligibility date of the application to adopt the child is on or after 1 April 2025;

“single employer payment limits”, in relation to any payment that *P* is entitled to receive from an employer, means — 10

- (a) in relation to any entitlement to payment or paid maternity leave under section 9(1), (1A) or (1B) — the limits specified in section 9A(4);
- (b) in relation to any entitlement to paid adoption leave under section 12AA — the limits specified in section 12AA(5); 15
- (c) in relation to any entitlement to paid shared parental leave under section 12DA — the limits specified in section 12DB(1); or 20
- (d) in relation to any entitlement to paid paternity leave under section 12H — the limits specified in section 12I(3);

“single employer reimbursement limits”, in relation to any claim by an employer for reimbursement from the Government for any payment made to *P*, means — 25

- (a) in relation to any claim under section 10(1) or any claim in respect of any payment mentioned in section 10(2A) — the limits specified in section 10(2); 30
- (b) in relation to any claim under section 12AD(1) or any claim in respect of any payment mentioned in section 12AD(3) — the limits specified in section 12AD(2);

(c) in relation to any claim under section 12DB(4) or any claim in respect of any payment mentioned in section 12DB(6) — the limits specified in section 12DB(5); or

5 (d) in relation to any claim under section 12J(1) or any claim in respect of any payment mentioned in section 12J(3) — the limits specified in section 12J(2);

10 “specified employee” means an employee for whom the requirements of section 10(2B), 12AD(4), 12DB(7) or 12J(4) are satisfied.

Paid leave to be treated as taken in certain sequence

15 **12MB.**—(1) Where an employee is entitled to be absent from work under section 9, 12AA or 12H (whichever is applicable), and under section 12DA, in relation to an April 2025 Scheme child, the employee is treated as consuming the employee’s entitlements in the following sequence, even if the employee does not do so:

(a) first, by consuming —

20 (i) for a natural mother of the child — the employee’s entitlement to the total period of paid maternity leave under section 9;

25 (ii) for an adoptive mother of the child — the employee’s entitlement to the total period of paid adoption leave under section 12AA; or

(iii) for a natural father or an adoptive father of the child — the employee’s entitlement to the total period of paid paternity leave under section 12H;

30 (b) second, by consuming the employee’s entitlement to paid shared parental leave under section 12DA, as if the paid shared parental leave was taken after the total period of paid leave under section 9, 12AA or 12H (as the case may be) was taken.

(2) Any claim, payment or reimbursement in relation to any entitlement mentioned in subsection (1) may be made as if the sequence mentioned in that subsection applies to that claim, payment or reimbursement, as the case may be.

(3) In this section, “total period”, in relation to any entitlement to paid leave, means the total period of paid leave whether expressed as one period or the aggregate duration of several periods.”.

5

Amendment of section 12N

17. In the principal Act, in section 12N(9), in the definition of “defaulting event”, in paragraph (d) —

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(a) after “12A(2)”, insert “, 12DC(2)”;

(b) in sub-paragraph (i), after “12A(5)”, insert “, 12DC(5)”;
and

(c) replace sub-paragraph (ii) with —

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“(ii) any absence without pay mentioned in section 9(6A), 12A(6), 12DC(6) or 12HA(5) (whichever is applicable) ends before —

(A) in relation to section 9(6A), 12A(6) or 12HA(5) — the 12-month period as mentioned in the applicable provision; or

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(B) in relation to section 12DC(6) — the 12-month period, or the period prescribed in substitution, as mentioned in that provision;”.

25

Amendment of section 12O

18. In the principal Act, in section 12O —

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(a) after subsection (2), insert —

“(2A) The Government may recover from a person who is a natural parent or an adoptive parent of an April 2025 Scheme child, an amount in accordance with regulations made under section 20 if, in relation to the birth or adoption of the child —

(a) the Government has paid one or more of the following:

(i) any amount under section 12DC(2) to the person in respect of the birth or adoption of the child, whichever is applicable;

(ii) any reimbursement claimed by the employer of the person under section 12DB (whether or not pursuant to an exemption under section 22) for any amount paid to the person in respect of the birth or adoption of the child, as the case may be; and

(b) either of the following applies:

(i) the total period of absence from work under section 12DA(2), and the extra absence period, to which the payment by the Government under paragraph (a) relates, exceeds the period of $(N \times 7)$ days applicable to the person under section 12DC(2);

(ii) the total amount paid by the Government under paragraph (a) exceeds the amount mentioned in section 12DC(2).”;

(b) in subsection (4), replace “and (3)” with “, (2A) and (3)”;

(c) in subsection (5)(b), delete “or” at the end; and

(d) in subsection (5), after paragraph (b), insert —

“(ba) in the case of subsection (2A)(b)(i) in relation to a person whose employer has claimed reimbursement from the Government under section 12DB(6) — the period of the person’s absence from work granted by the employer that was the subject of the reimbursement; or”.

Amendment of section 14

19. In the principal Act, in section 14(1) —

(a) in paragraph (db), after “section 12A(2) or (7)”, insert “, section 12DC(2) or (7)”;

(b) after paragraph (dc), insert —

“(dd) the entitlement of a self-employed person to any payment under section 12DA;

(de) the refusal of a Director to accept any intended variation of any arrangement mentioned in section 12DD;”;

(c) in paragraph (e), after “12CA,”, insert “12DB,”.

Amendment of section 19

20. In the principal Act, in section 19(2), after “12D,”, insert “12DA,”.

Amendment of section 20

21. In the principal Act, in section 20(2) —

(a) in paragraph (a)(i), after “12AB,”, insert “12DA, 12DC,”;

(b) in paragraphs (b)(i) and (d)(i), after “12AB,”, insert “12DA,”;

(c) in paragraphs (b)(iii) and (d)(iv), after “12A(2)”, insert “, 12DC(2)”;

(d) in paragraphs (c) and (d)(iii), after “12CA,”, insert “12DB,”;

(e) in paragraph (e), delete “and” at the end; and

(f) after paragraph (e), insert —

“*(ea)* where an employee is employed concurrently by 2 or more employers, or is both an employee (whether employed by one employer, or by 2 or more employers) and a self-employed person —

(i) the apportionment of the amounts of any reimbursement or payment, or the priority between any claims, or both, for the purposes of section 12MA; and

(ii) the provision for a Director to determine the apportionment of the amounts of any reimbursement or payment in any particular case; and”.

Renaming and amendment of Schedule

22.—(1) In the principal Act, rename the Schedule as the First Schedule.

(2) In the principal Act, in the First Schedule (as renamed by subsection (1)) —

(a) in Part 2, in items 6, 7, 8, 9, 12 and 13, in the first column, after “citizen”, insert “or permanent resident”;

(b) in Part 2, after item 9A, insert —

“9B. Section 12DA The day or date applicable to an employee or a self-employed person in items 1 to 9, or items 11, 12 and 13 (whichever is applicable), for the purposes of any paid leave or claim for lost income that the employee or self-employed person (as the case may be) is entitled to under section 9, 12AA, 12AB or 12H”;

- (c) in Part 3, in paragraph 1, after “12AD(3),”, insert “12DB(6),”;
- (d) in Part 3, in paragraph 1(a) and (b), after “section 10(2A)”, insert “or 12DB(6)”;
- (e) in Part 3, in paragraph 1(c) and (d), after “12AD(3),”, insert “12DB(6),”;
- (f) in Part 3, in paragraph 1(c) and (d), after “citizen”, insert “or permanent resident”; and
- (g) in Part 3, in paragraph 1(e) and (f), replace “section 12J(3)” with “section 12DB(6), 12J(3)”.

New Second Schedule

23. In the principal Act, after the First Schedule (as renamed by section 22(1)), insert —

“SECOND SCHEDULE

Sections 2(3), 12DA(4) and (5) and
12DD(1) and (4) 15

MATTERS FOR ARRANGEMENTS IN RELATION TO
APRIL 2025 SCHEME CHILD

PART 1

PRELIMINARY AND
GENERAL PRINCIPLES 20

Meanings of terms and expressions

1.—(1) In this Schedule, “specified variation period”, in relation to a sharing arrangement or an individual arrangement for an April 2025 Scheme child, means a period of 4 weeks commencing on either of the following applicable dates: 25

- (a) the date of birth of the April 2025 Scheme child;
- (b) the eligibility date of the application to adopt the April 2025 Scheme child.

(2) Any other terms and expressions used in this Schedule have the same meanings given by section 12DD. 30

Limit on arrangement for natural parents or parent

2. There is to be one sharing arrangement or one individual arrangement (whichever is applicable) for each confinement, regardless of the number of April 2025 Scheme children born during that confinement.

5 **Limit on arrangement for adoptive parents or parent**

3. There is to be one sharing arrangement or one individual arrangement (whichever is applicable) for each April 2025 Scheme child who is the subject of an application for adoption.

Where limit on arrangement does not apply

10 4. Paragraphs 2 and 3 do not apply where a sole parent's individual arrangement for an April 2025 Scheme child is to be treated as a sharing arrangement for both parents of that child in accordance with paragraph 11(1).

Maximum number of units

15 5. For the purposes of section 12DD(1)(a) and (4)(a), the maximum number of units, M , is —

(a) 6, in relation to an April 2025 Scheme child —

20 (i) who is born before 1 April 2025, but the estimated delivery date for the confinement of the child's mother is on or after that date but before 1 April 2026;

(ii) who is born between 1 April 2025 and 31 March 2026 (both dates inclusive), and the estimated delivery date for the confinement of the child's mother is before 1 April 2026; or

25 (iii) in respect of whom the eligibility date of the application to adopt the child is between 1 April 2025 and 31 March 2026 (both dates inclusive); or

(b) 10, in relation to any other April 2025 Scheme child.

Default sharing arrangement for both parents

30 6. For the purposes of a sharing arrangement applicable to $P1$ and $P2$ under section 12DD(1), the number of units, N , allocated to each parent as mentioned in section 12DD(1)(b) is —

(a) for a parent of an April 2025 Scheme child mentioned in paragraph 5(a) — N_{P1} is 3 and N_{P2} is 3; and

35 (b) for a parent of any other April 2025 Scheme child — N_{P1} is 5 and N_{P2} is 5.

Illustrations

The father of an April 2025 Scheme child born on or after 1 April 2026 is an employee who consumes his entitlement under section 12DA(2)(a)(ii) to take multiple periods of shared parental leave. The aggregate duration of all the periods of such shared parental leave under section 12DA(2)(a)(ii) is 5 times the father's weekly index, or 5 times 6 days, whichever is the lower.

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The mother of that child is eligible for shared parental benefits under section 12DC(2) and the total number of days of her total income is calculated by taking N multiplied by 7, which would be 5 multiplied by 7 resulting in a total of 35 days.

10

Default individual arrangement for sole parent

7.—(1) For the purposes of an individual arrangement applicable to a sole parent under section 12DD(4), the number of units allocated to that sole parent, N_{SP} , is —

(a) for a parent of an April 2025 Scheme child mentioned in paragraph 5(a) — 6; and

15

(b) for a parent of any other April 2025 Scheme child — 10.

(2) The sole parent mentioned in sub-paragraph (1) must provide any information and documents required by a Director or the parent's employer (if any) in support of the individual arrangement for that sole parent.

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PART 2

PERMISSIBLE

VARIATION OF ALLOCATION

Calculation of reallocated units

8.—(1) Except where provided otherwise in this Schedule, every variation of allocation of units in a sharing arrangement or an individual arrangement permitted under this Schedule must be calculated in accordance with this paragraph.

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(2) The minimum unit that can be reallocated must be a whole number.

(3) The whole number mentioned in sub-paragraph (2) must be between 0 and the whole number representing M under paragraph 5 (inclusive of both whole numbers).

30

(4) The balance of any partially consumed period of entitlement that has a fractional value cannot be reallocated.

(5) The total sum of the units (inclusive of units that are not reallocated) for both parents in their sharing arrangement must not exceed the whole number representing M under paragraph 5 after the reallocation.

(6) The total sum of the units (inclusive of units that are not reallocated) for the sole parent in her or his individual arrangement must not exceed the whole number representing M under paragraph 5 after the reallocation.

Illustration

The parents of an April 2025 Scheme child born on or after 1 April 2026 intend to vary the allocation in their sharing arrangement so that N_{P1} for the father is reduced from 5 to 4, while N_{P2} for the mother is increased from 5 to 6. The total sum of the number of units for both parents will be $4 + 6$ after the reallocation, which does not exceed 10. Although the initial allocation to the father would allow him to take 5 times of his weekly index of shared parental leave, he had only taken leave of a period equivalent to 3.5 times his weekly index immediately before the intended variation. The father can vary the sharing arrangement to reallocate a unit of one to the mother, but the remaining part of a unit of 0.5 cannot be reallocated to the mother.

Variation of allocation by both parents

9.—(1) Where both parents of an April 2025 Scheme child have entitlements under section 12DA(2) or (6) or 12DC(2), they may, on one or more than one occasion before the end of the 12-month period commencing on the date of the child's birth, vary the allocation in their sharing arrangement under paragraph 6 in accordance with paragraph 8.

(2) Any variation must be agreed between both parents before any written notice of variation is submitted as required under this Schedule.

Variation of allocation by sole parent

10. The sole parent of an April 2025 Scheme child who has any entitlement under section 12DA(2) or (6) or 12DC(2) may, on one or more than one occasion before the end of the 12-month period commencing on the date of the child's birth, vary the allocation in her or his individual arrangement under paragraph 7 in accordance with paragraph 8.

Variation of allocation after lawful marriage or adoption

11.—(1) Where a sole parent (called in this paragraph *A*) has an individual arrangement in respect of an April 2025 Scheme child but the other parent of the child (called in this paragraph *B*) becomes eligible for any entitlement under section 12DA(2) or (6) or 12DC(2) due to a subsequent event mentioned in sub-paragraph (2), the following rules apply:

- (a) the individual arrangement for *A* is to be treated as a sharing arrangement for *A* and *B* in respect of the child;
 - (b) despite sub-paragraph (a), the specified variation period in relation to the sharing arrangement continues to be determined by reference to whether *A* is a natural parent of the child or an adoptive parent of the child under *A*'s individual arrangement; 5
 - (c) any period of entitlement consumed by *A* under *A*'s individual arrangement must be taken into account for the purposes of determining the allocation of units between *A* and *B* for their sharing arrangement; 10
 - (d) on or after the relevant entitlement date of *B*, *A* and *B* may vary the allocation for the sharing arrangement in respect of the child in accordance with paragraph 9, as if a reference to a sharing arrangement in paragraph 9 were a reference to the sharing arrangement for *A* and *B* described in sub-paragraphs (a), (b) and (c). 15
- (2) For the purposes of sub-paragraph (1), a subsequent event is any of the following:
- (a) *A* (being the natural mother of the child) becomes lawfully married to *B* (being the natural father of the child) in accordance with section 12I(1)(c)(iii); 20
 - (b) *A* (being the natural mother of the child) makes a joint application with *B* (not being the natural father of the child) to adopt the child;
 - (c) *A* (not being the natural father of the child) makes a joint application with *B* (being the natural mother of the child) to adopt the child who is not a citizen of Singapore at the time of the child's birth, and the child becomes a citizen of Singapore within the period of 12 months commencing on the date of the child's birth; 25
 - (d) *A* and *B* (both not being natural parents of the child) make a joint application to adopt the child. 30
- (3) In sub-paragraph (1), "relevant entitlement date", in relation to *B*, means —
- (a) if *B* is a natural parent of the April 2025 Scheme child — the day on which the last of all the eligibility criteria applicable to the natural mother under section 9A(1A) or applicable to the natural father under section 12I(1) (as the case may be) is satisfied; or 35
 - (b) if *B* is an adoptive parent of the April 2025 Scheme child — the eligibility date of the joint application to adopt the child.

Variation by reallocation of unconsumed entitlement instead of forfeiture

12.—(1) Instead of forfeiting *PI*'s entitlement to shared parental leave under section 12DA(2) (or the balance of that entitlement) upon the termination of *PI*'s employment, *PI* may reallocate any number of units of *PI*'s unconsumed entitlement to shared parental leave to *P2* if the reallocation is in accordance with paragraph 8.

(2) The reallocation from *PI* to *P2* is subject to the agreement of the respective employers (if any) of *PI* and *P2*, unless paragraph 14 applies.

(3) The following are forfeited:

(a) *PI*'s unconsumed entitlement, if there is no reallocation in accordance with sub-paragraphs (1) and (2);

(b) any balance of *PI*'s unconsumed entitlement that has a fractional value.

(4) For the purposes of sub-paragraph (1), the termination of *PI*'s employment may be —

(a) due to any resignation by *PI*;

(b) due to any dismissal of *PI*;

(c) upon the completion of *PI*'s contract of service;

(d) on the ground of redundancy or by reason of any reorganisation of the profession, business, trade or work of the employer of *PI*; or

(e) due to any other reason.

Variation by reallocation of deceased parent's unconsumed entitlement

13.—(1) Where a parent of an April 2025 Scheme child dies (called in this paragraph the deceased parent) before consuming the whole or any part of the parent's entitlement under section 12DA(2) or (6) or 12DC(2), the number of units allocated to the deceased parent's unconsumed entitlement may be reallocated to the other parent (called in this paragraph the surviving parent) if the reallocation is in accordance with paragraph 8.

(2) The reallocation under sub-paragraph (1) does not require the agreement of an employer (if any) of the surviving parent.

(3) Any balance of the deceased parent's unconsumed entitlement that has a fractional value is forfeited.

Agreement of employer not required within specified variation period

14. A parent who is an employee is not required to obtain the agreement of the parent’s employer before a written notice of variation of the allocation in a sharing arrangement or an individual arrangement is submitted under paragraph 17, if the written notice is submitted within the specified variation period. 5

Agreement of employer required after specified variation period

15. Where a parent who is an employee intends to vary her or his allocation in a sharing arrangement or an individual arrangement after the specified variation period, the parent must obtain the agreement of the parent’s employer in the form and manner required by the employer before doing so. 10

Agreement of employer required in other circumstances

16.—(1) Paragraph 14 does not apply if it has come to the knowledge of a Director that a parent of an April 2025 Scheme child is being investigated for or charged with an offence under section 16, or has been convicted of an offence under section 16, in relation to any false or misleading statement, any document or any information (called in this paragraph the section 16 defaulting event) that is connected with — 15

(a) any agreement obtained, or alleged to be obtained, from the parent’s employer for any variation of the allocation in a sharing arrangement or an individual arrangement after the specified variation period; or 20

(b) any document or information provided in respect of the agreement of the employer in support of a written notice of variation of the allocation under paragraph 17. 25

(2) Where sub-paragraph (1)(a) or (b) applies, the Director may, on or after the date of the section 16 defaulting event, require the parent of the April 2025 Scheme child to —

(a) obtain the agreement of the parent’s employer before submitting any subsequent written notice of any variation of the allocation in a sharing arrangement or an individual arrangement under paragraph 17, even if the intended variation is within the specified variation period; and 30

(b) provide documentary evidence of the agreement of the parent’s employer when submitting the written notice under paragraph 17 (in addition to any other document or information required by the Director as mentioned in that paragraph). 35

PART 3

PROCEDURE FOR VARIATION OF ALLOCATION

Procedure for variation of allocation

5 17.—(1) A parent must submit a written notice of any intended variation of the allocation in a sharing arrangement or an individual arrangement as permitted under this Schedule —

(a) by any electronic means (including by use of an electronic form or electronic system) designated by a Director; or

10 (b) in any other form and manner permitted by a Director in any particular case or class of cases.

(2) Where there is a sharing arrangement for both parents, the parent who submits the written notice must also submit a declaration from both parents that both parents have agreed to the intended variation.

15 (3) The parent must submit any document or information required by a Director in support of the written notice.

(4) A Director may refuse to accept a written notice of any intended variation under sub-paragraph (1) if —

(a) any document or information required under sub-paragraph (3) is not submitted within the time required by the Director; or

20 (b) the Director is of the opinion that the intended variation does not satisfy any of the requirements applicable to it under this Schedule.

25 (5) For the purpose of sub-paragraph (1), if the Director designates any electronic means that relates to the use of an electronic system, any decision made by operation of the electronic system is taken to be a decision made by the Director if the Director is responsible for that operation.

Effect of written notice of variation

30 18. A variation of the allocation in a sharing arrangement or an individual arrangement takes effect on the date of submission of a written notice of variation made in accordance with this Schedule, unless the written notice is refused by the Director under this Schedule or withdrawn.”.

Consequential amendment to Income Tax Act 1947

24. In the Income Tax Act 1947, in section 10(26), after “12B,”, insert “12DA, 12DC,”.

Meanings of terms in saving and transitional provisions

25. In sections 26, 27, 28, 29 and 30 —

“amended Act” means the principal Act as amended by this Act;

“non-eligible male employee” means a male employee —

(a) who would have been eligible for the entitlement to shared parental leave under section 12DA(2) of the amended Act, but for him not having served his employer for a period of at least 3 months preceding the date of the child’s birth or the eligibility date of the application to adopt the child, as the case may be; and

(b) who is not eligible for the entitlement under section 12DC(2) of the amended Act;

“pre-1 April 2025 child” means a child mentioned in paragraph (a) of the definition of “specified April 2025 Scheme child”;

“specified April 2025 Scheme child” means —

(a) a child whose mother’s estimated delivery date for her confinement in respect of the child is on or after 1 April 2025, but her confinement occurs before that date; or

(b) a child whose mother’s estimated delivery date for her confinement in respect of the child is before 1 April 2025, but her confinement occurs on or after that date;

“specified election”, in relation to the natural mother of a specified April 2025 Scheme child, means an election made by the natural mother under section 12E(5) of the principal Act for the natural father of the child —

(a) to take N weeks of shared parental leave in accordance with section 12E(2) of the principal Act; or

(b) to claim N weeks of lost income in accordance with section 12E(3) of the principal Act;

“specified PL commencement date” means the date of commencement of section 9 of the Child Development Co-Savings (Amendment) Act 2024;

“specified SP commencement date” means the date of commencement of section 6 of the Child Development Co-Savings (Amendment) Act 2024.

Saving provision for certain consumed entitlements pursuant to election under section 12E for non-eligible self-employed father

26.—(1) This section applies where —

(a) before the specified SP commencement date, the natural mother of a specified April 2025 Scheme child had made a specified election in relation to the natural father of the child;

(b) pursuant to the specified election and before the specified SP commencement date, the natural father had ceased active engagement in his trade, business, profession or vocation in accordance with section 12E(3) of the principal Act; and

(c) on or after the specified SP commencement date, the natural father —

(i) is not eligible for the entitlement under section 12DA(6) of the amended Act because he has not been carrying on his trade, business, profession or vocation for a continuous period of at least 3 months preceding the date of the child’s birth; and

(ii) is not eligible for the entitlement under section 12DC(2) of the amended Act.

(2) On and after the specified SP commencement date, sections 12E and 12F of the principal Act continue to apply to, and in relation to,

the natural father mentioned in subsection (1) as if the principal Act had not been amended by this Act.

Transitional provision for certain consumed entitlements pursuant to election under section 12E for certain parents

- 27.—(1) This section applies where — 5
- (a) before the specified SP commencement date, the natural mother of a specified April 2025 Scheme child had made a specified election in relation to the natural father of the child;
 - (b) pursuant to the specified election and before the specified SP commencement date, the natural father had consumed any period of his entitlement under section 12E(2) or (3) of the principal Act (called in this section the consumed period under the existing SP scheme); and 10
 - (c) on or after the specified SP commencement date — 15
 - (i) the natural mother and the natural father (called in this section *F1*) each has any entitlement under section 12DA(2) or (6) or 12DC(2) of the amended Act; or
 - (ii) the natural mother has any entitlement under section 12DA(2) or (6) or 12DC(2) of the amended Act, but the natural father (called in this section *F2*) is a non-eligible male employee. 20
- (2) On and after the specified SP commencement date —
- (a) arising from the specified election — 25
 - (i) in the case of the natural mother and *F1* — the natural mother and *F1* are treated as having entered into a valid sharing arrangement under section 12DD(1) of the amended Act; or
 - (ii) in the case of the natural mother and *F2* — the natural mother and *F2* are treated as having entered into an arrangement under section 12DD(2) of the amended Act; and 30

(b) the integer N specified in the specified election is to be counted as a number of units allocated to *F1* or *F2* (as the case may be) in either arrangement.

(3) On and after the specified SP commencement date, the following apply to the natural mother:

(a) the period of that mother's entitlement under section 9(1), (1A) or (1B) of the principal Act, or under section 9(4) or (4A) of the principal Act, is to be restored by the whole number of weeks represented by the integer N specified by that mother in the specified election;

(b) the restored period of entitlement mentioned in paragraph (a) must be consumed by that mother within 12 months commencing on the day of her confinement.

(4) Any consumed period under the existing SP scheme is to be treated as a period of entitlement consumed by *F1* under section 12DA of the amended Act, and *F1* must consume the balance of any entitlement under the specified election as at the specified SP commencement date in accordance with section 12DA of the amended Act.

(5) Despite subsection (4), *F1* may consume the balance of any entitlement mentioned in that subsection relating to a continuous period of leave under section 12E(2) of the principal Act, without providing the notice required under section 12DA(3) of the amended Act.

(6) Any payment by an employer to an employee, or any claim for payment or reimbursement from the Government, in respect of *F1*'s or *F2*'s consumed period under the existing SP scheme is to be treated as being made under section 12DB of the amended Act, whether the payment or claim (as the case may be) is made before, on or after the specified SP commencement date.

Transitional provisions for unconsumed entitlements pursuant to election under section 12E

28.—(1) This section applies where —

- (a) before the specified SP commencement date, the natural mother of a specified April 2025 Scheme child had made a specified election in relation to the natural father of the child; 5
 - (b) before the specified SP commencement date, the natural father did not consume any entitlement under section 12E(2) or (3) of the principal Act pursuant to the specified election; and 10
 - (c) on or after the specified SP commencement date —
 - (i) the natural mother and the natural father each has any entitlement under section 12DA(2) or (6) or 12DC(2) of the amended Act; or 15
 - (ii) the natural mother has any entitlement under section 12DA(2) or (6) or 12DC(2) of the amended Act, but the natural father is a non-eligible male employee.
- (2) The specified election is to be treated as revoked on the specified SP commencement date. 20
- (3) On and after the specified SP commencement date, the following apply to the natural mother:
- (a) the period of that mother’s entitlement under section 9(1), (1A) or (1B) of the principal Act, or under section 9(4) or (4A) of the principal Act, is to be restored by the whole number of weeks represented by the integer N specified by that mother in the specified election; 25
 - (b) the restored period of entitlement mentioned in paragraph (a) must be consumed by that mother within 12 months commencing on the day of her confinement. 30

Transitional provisions for certain voluntary arrangements

29.—(1) This section applies where, before the specified SP commencement date, the natural parents or the sole natural parent of a specified April 2025 Scheme child have or has an arrangement as if sections 12DA, 12DB and 12DD of the amended Act were in force (called in this section the pre-April 2025 arrangement).

(2) Where a natural parent's employer voluntarily grants to the natural parent paid leave before the specified SP commencement date in accordance with the pre-April 2025 arrangement as if sections 12DA, 12DB and 12DD of the amended Act were in force, the employer may, on or after the specified SP commencement date, make a claim under section 12DB(4) of the amended Act for reimbursement from the Government in respect of the payment made to the employee.

(3) Where a natural parent is a self-employed person who ceases to be actively engaged in the parent's trade, business, profession or vocation for any period starting before the specified SP commencement date in accordance with the pre-April 2025 arrangement as if sections 12DA, 12DB and 12DD of the amended Act were in force, the parent may, on or after that date, make a claim for payment of the parent's lost income for that period under section 12DA(6) of the amended Act.

(4) The pre-April 2025 arrangement is to be treated as a valid sharing arrangement or valid individual arrangement (as the case may be) under section 12DD of the amended Act for a natural parent mentioned in subsection (2) or (3) (as the case may be) starting on the specified SP commencement date, and sections 12DA, 12DB, 12DC and 12DD of the amended Act apply to that arrangement on and after that date.

(5) Despite subsection (4), if a parent had before the specified SP commencement date consumed any entitlement relating to a continuous period of leave as if section 12DA(2)(a)(i) of the amended Act were in force, the parent may consume any balance of that entitlement on or after that date without providing the notice required under section 12DA(3) of the amended Act.

(6) Where a natural parent’s employer makes any payment to the parent before the specified SP commencement date as if section 12DB(6) and (7) of the amended Act were in force —

- (a) the employer may, on or after the specified SP commencement date, make a claim for reimbursement under section 12DB(6) of the amended Act; and 5
- (b) the pre-April 2025 arrangement is to be treated as an equivalent arrangement for a natural parent who is an employee as described in section 12DB(7)(a) of the amended Act on and after that date. 10

Transitional provisions for certain extra paternity leave, etc., voluntarily granted by employer

30.—(1) This section applies where —

- (a) a natural father of a pre-1 April 2025 child is a male employee; 15
- (b) the employer of the male employee has voluntarily granted to the male employee —
 - (i) extra paternity leave in accordance with section 12JA(2) of the principal Act, before the specified PL commencement date; or 20
 - (ii) absence from work in accordance with section 12JA(6) of the principal Act, before the specified PL commencement date; and
- (c) the whole or any part of the extra paternity leave or absence from work mentioned in paragraph (b) was taken or occurred before the specified PL commencement date (called in this section the pre-1 April 2025 leave). 25

(2) Subject to subsection (5), any pre-1 April 2025 leave granted under section 12JA(2) of the principal Act is to be treated as paternity leave taken in accordance with section 12H of the amended Act and paid by the employer in accordance with section 12I of the amended Act, for which a claim for reimbursement for that payment may be made by the employer under section 12J(1) of the amended Act on or after the specified PL commencement date. 30

(3) Where any pre-1 April 2025 leave relates to extra paternity leave mentioned in section 12JA(2)(c) of the principal Act that has not ended as at the specified PL commencement date (called in this section the ongoing EPL), the balance of the ongoing EPL must be taken in accordance with section 12H of the amended Act on and after the specified PL commencement date.

(4) Despite subsection (3), the natural father may take the balance of the ongoing EPL relating to a continuous period of leave under section 12H of the amended Act without providing the notice required under section 12H(1A) of the amended Act.

(5) Any claim by an employer under section 12JA(2) of the principal Act for reimbursement in respect of any pre-1 April 2025 leave, that is made before the specified PL commencement date and is pending as at that date, is to be treated as a claim under section 12J(1) of the amended Act made on that date.

(6) Any claim by an employer under section 12JA(6) of the principal Act for reimbursement in respect of any pre-1 April 2025 leave, that is made before the specified PL commencement date and is pending as at that date, is to be treated as a claim under section 12J(3) of the amended Act made on that date in respect of a male employee in relation to whom the requirements of section 12J(4) of the amended Act are satisfied.

Power to make other saving and transitional provisions

31. For a period of 2 years after the date of commencement of any provision of this Act, the Minister may, by regulations, prescribe such additional provisions of a saving or transitional nature consequent on the enactment of that provision as the Minister may consider necessary or expedient.

EXPLANATORY STATEMENT

This Bill seeks to amend the Child Development Co-Savings Act 2001 (the Act) for the following main purposes:

- (a) to provide for new shared parental leave and benefits schemes for an eligible parent whose live child is born on or after 1 April 2025, or born before 1 April 2025 but the estimated delivery date is on or after that date, or where the eligibility date of the application to adopt the child is on or after 1 April 2025;
- (b) to double the total period of paid paternity leave mandated under the Act for an eligible male employee to up to 4 weeks, if he is the father of a child described in paragraph (a);
- (c) to provide for an employee to give the prescribed notice period before absenting herself or himself from work for certain paid leave that is taken over a single continuous period, with the flexibility for the employee and employer to agree on a shorter notice period;
- (d) to introduce a protection for an employee against a notice of dismissal during any absence from work on paid adoption leave or paid paternity leave, similar to the present protection for a female employee in relation to paid maternity leave;
- (e) to provide for how the entitlements of employees, self-employed persons and employers are modified where a parent is concurrently employed by 2 or more employers, or is both an employee and a self-employed person;
- (f) to make other miscellaneous and technical amendments.

The Bill also makes a consequential amendment to the Income Tax Act 1947.

Clause 1 relates to the short title and commencement.

Clause 2 amends section 2(1) to insert new definitions and to amend existing definitions to make clarifications.

In particular, clause 2 inserts the new definitions of “April 2025 Scheme child” and “January 2024 Scheme child” which are used in other clauses of the Bill that relate to certain leave and benefits conferred on parents of those children.

The new definition of “April 2025 Scheme child” is used in clauses that relate to the new shared parental leave and benefits schemes, or to the increased period of paid paternity leave mandated under the Act, and describes a child —

- (a) who is born alive and whose mother’s confinement in respect of the child occurs on or after 1 April 2025, or occurs before 1 April 2025 but the estimated delivery date for her confinement is on or after that date; or
- (b) in respect of whom the eligibility date of the application to adopt the child is on or after 1 April 2025.

The new definition of “January 2024 Scheme child” is used in clauses that relate to provisions on the entitlements for self-employed fathers to claim payment from the Government for lost income and fathers to claim payment for Government-paid paternity benefits, mainly to make a distinction between the amounts of payment for those fathers versus other fathers. The new definition describes a child —

- (a) who is born alive and whose mother’s confinement in respect of the child occurs on or after 1 January 2024, or occurs before 1 January 2024 but the estimated delivery date for her confinement is on or after that date; or
- (b) in respect of whom the eligibility date of the application to adopt the child is on or after 1 January 2024.

Clause 2 also amends section 2(1) by amending the definitions of “eligibility date” and “specified event”, to clarify that the date of an application to adopt a child is the relevant date for the purposes of those respective definitions where the child to be adopted is a permanent resident of Singapore.

Clause 2 also amends section 2 to insert new subsection (2C) to provide for a referential definition consequential upon the new section 12MA (inserted by clause 16), and also amends subsection (3) consequential upon the new Second Schedule (inserted by clause 23).

Clause 3 amends section 12(1) to clarify the application of the Employment Act 1968 (the EA) in relation to a female employee who is entitled to paid maternity leave or payment from an employer under section 9.

Clause 3 also amends section 12 to insert new subsection (1A) to modify the application of section 80 of the EA (on notice of confinement and related provisions) to a female employee who is entitled to absent herself from work under section 9 and whose confinement occurs on or after 1 April 2025.

The key modifications are that the female employee is required to give at least the prescribed notice period (or any shorter period agreed between the employee and her employer) before absenting herself from work. The notice period will be prescribed in regulations made under section 20. However, the prescribed notice period does not apply in cases where the Act already provides for the duration of each discrete period of leave to be agreed between the employee and employer.

Clause 3 further amends section 12(2)(a) and (c) to extend the application of certain inspection and other enforcement powers (among other matters) under the EA in relation to an employer or employee to whom the new section 12DA applies (on the new shared parental leave scheme, as inserted by clause 6), certain disputes or any offence or proceedings under the new section 12DA.

Clause 4 amends section 12AA to insert new subsection (1A) to provide that where a female employee (being an adoptive mother of an April 2025 Scheme

child) intends to take paid adoption leave over a single continuous period, the female employee has to give at least the prescribed notice period (or any shorter period agreed between the employee and her employer) before absenting herself from work. The female employee need not give any such notice if prevented by any sufficient cause from doing so.

There is no prescribed notice period for paid adoption leave to be taken over discrete periods because the employee would in that case already be required to obtain the agreement of the employer for the duration of each discrete period of leave. Accordingly, the timing for the discrete period of the leave would naturally have to be agreed upon.

Provisions similar to new subsection (1A) of section 12AA are also found in the new section 12DA on shared parental leave (inserted by clause 6) and the amendment of section 12H on paternity leave (as amended by clause 9). The policy of having no prescribed notice period for discrete periods of paid leave also applies similarly to those similar provisions.

Clause 4 also amends section 12AA to insert new subsection (7) to set out a prohibition against a notice of dismissal during the female employee's absence from work on paid adoption leave, and to insert new subsection (7A) to prescribe an offence for an employer who acts in contravention of the new prohibition against such notice of dismissal. Consequential amendments are also made to other subsections to extend the making of a court order for restitution of moneys, and the meaning of a repeat offender, to an employer convicted of that offence.

Provisions similar to new subsections (7) and (7A) of section 12AA and the consequential amendments arising from those new subsections, are also found in new subsections (6) and (6A) of section 12H (on paid paternity leave) and the corresponding consequential amendments inserted by clause 9.

Clause 5 amends section 12AC mainly to clarify in the various provisions of section 12AC that the date that an application to adopt a child is made, is the relevant date for the purposes of those provisions where the child is a permanent resident of Singapore.

Clause 6 inserts the new sections 12DA, 12DB, 12DC and 12DD which relate to the new shared parental leave and new shared parental lost income schemes which apply to eligible mothers and fathers (whether natural or adoptive) of April 2025 Scheme children.

The new section 12DA sets out new schemes for eligible mothers and fathers of April 2025 Scheme children who are employees already entitled to paid maternity leave, paid adoption leave or paid paternity leave under the Act, or who are self-employed persons already entitled to claim payment from the Government for income lost by reason of any cessation of active engagement in any trade, business, profession or vocation.

The new schemes for employees and self-employed persons under the new section 12DA differ from the existing schemes under section 12E in that entitlements are conferred individually on a parent, as compared to the existing schemes where a mother has to elect to allow the father to share part of her entitlement as a natural mother under section 9 or as an adoptive mother under section 12AA or 12AB. The new shared parental leave for an employee can be taken over a single continuous period or over discrete periods, with a notification requirement to an employer for taking leave over a single continuous period.

Under the new schemes for employees and self-employed persons, the entitlements with respect to the single continuous period or discrete periods are described by reference to “N”, and N has to be determined in accordance with a valid arrangement under the new section 12DD.

The new section 12DA also sets out offences for employers in relation to any failure to grant shared parental leave under that new section or any failure to pay an eligible parent for that shared parental leave.

The new section 12DB mainly sets out the limits for —

- (a) the payment to be made by an employer to an employee eligible for the new shared parental leave under the new section 12DA;
- (b) the payment to be made by the Government to a self-employed person eligible to claim for lost income under the new section 12DA; and
- (c) the reimbursement to be made by the Government to the employer for payment made by the employer to the employee eligible for that new shared parental leave.

Under the new section 12DB, the Government may also at its discretion reimburse an employer for voluntarily granting paid leave to an employee who does not satisfy the 3-month employment criterion for paid shared parental leave under the new section 12DA, if certain other requirements (such as paid leave granted in accordance with an equivalent arrangement) are satisfied.

The new section 12DC provides for a new shared parental benefits scheme (Government-paid shared parental benefits) for parents to claim payment from the Government, if they satisfy the criteria for Government-paid maternity benefits under section 9(5A), Government-paid adoption benefits under section 12A(2) or Government-paid paternity benefits under section 12HA(2).

The Government-paid shared parental benefits are based on the total income for any period prescribed in regulations made under section 20, before the birth of the child or the eligibility date of the application to adopt the child (whichever is applicable). The payment is based on a number of days of that total income calculated by reference to N determined in accordance with a valid arrangement under section 12DD.

The Government-paid shared parental benefits are also subject to certain exceptions, which include any reduction of the total income payable by the Government if any employer of an eligible parent had also claimed reimbursement from the Government for payment made to the parent as an employee.

The new section 12DD mainly sets out what is a valid arrangement that specifies “N” for the purposes of allocating the total period of entitlement that a parent will consume under the new section 12DA(2) or (6) or 12DC(2). The arrangement can be between 2 eligible parents (sharing arrangement) or for a sole eligible parent (individual arrangement).

Some of the key requirements for a valid arrangement (whether a sharing arrangement or an individual arrangement) are as follows:

- (a) the allocation of N under either arrangement must not exceed the maximum number of units prescribed by the new Second Schedule (inserted by clause 23);
- (b) N must be a whole number;
- (c) N for each eligible parent or the sole eligible parent (as the case may be) must be specified in the arrangement concerned;
- (d) the matters specified in the Second Schedule must be satisfied.

Where there is a sharing arrangement, the 2 eligible parents will by default be allocated entitlements of equal periods, and the allocation applies even if the total period of entitlement of each parent is described differently in the Act (for example, the total period of entitlement for one parent is described by reference to “weeks” while that for the other parent is described by reference to a “weekly index”).

The new section 12DD also sets out what applies where there is an arrangement equivalent to a sharing arrangement between an eligible parent, and a non-eligible parent (being an employee who would have been entitled to shared parental leave under section 12DA(2) had the parent satisfied the 3-month employment criterion).

Clause 7 amends section 12E (on the existing shared parental leave and benefits scheme) to amend the section heading to reflect the difference between the existing scheme and the new schemes inserted by clause 6.

Clause 8 amends section 12F to limit the requirements relating to a mother’s confinement and estimated delivery date for the existing shared parental leave and benefits scheme under section 12E, to dates that occur before the relevant confinement and estimated delivery date for an April 2025 Scheme child (as per the new definition inserted by clause 2). The clause also amends the eligibility criteria in relation to a stillborn child, so that a father of a stillborn child still has

shared parental leave under existing section 12E if the date of stillbirth is not after 31 March 2025.

Clause 8 also amends section 12F to clarify that the date that an application to adopt a child is made, is the relevant date for the purposes of certain eligibility criteria where the child to be adopted is a permanent resident of Singapore.

Clause 9 amends section 12H(1) to double the period of paid paternity leave mandated under the Act to 4 weeks for fathers of April 2025 Scheme children, and to preserve the existing period of paid paternity leave for other fathers.

Clause 9 also amends section 12H(4) and other related provisions to make drafting refinements to existing provisions relating to the difference in entitlements for self-employed fathers of January 2024 Scheme children and fathers of other children. The drafting refinements are in view of the new definition of “January 2024 Scheme child” in section 2(1) (inserted by clause 2).

Clause 9 further amends section 12H to insert new subsection (1A) relating to a male employee’s notification to his employer before the employee takes paid paternity leave over a single continuous period, and new subsections (6) and (6A) relating to the prohibition against a notice of dismissal during the period that the employee is entitled to paid paternity leave.

Clause 10 amends section 12HA to make drafting refinements in view of the new definition of “January 2024 Scheme child” in section 2(1) (inserted by clause 2).

Clause 11 amends various provisions of section 12I(2) to clarify that the date that an application to adopt a child is made, is the relevant date for the purposes of those provisions where the child to be adopted is a permanent resident of Singapore.

Clause 11 also amends section 12I(3) and (4) to make the necessary increase to the limits for the payment by an employer to a male employee as a result of the increase in paid paternity leave, and for the payment by the Government to a self-employed man, depending on whether the employee or self-employed man (as the case may be) is the father of an April 2025 Scheme child, a January 2024 Scheme child or any other child.

Clause 12 amends section 12J mainly to increase the limits for the reimbursement by the Government of an employer who made payment to a male employee who is the father of an April 2025 Scheme child (due to the increase in the total period of paid paternity leave).

Clause 13 amends section 12JA to limit the application of that section (on extra paternity leave granted voluntarily by an employer) in relation to a child whose mother’s date of confinement and estimated delivery date, or the eligibility date of the application to adopt the child, are earlier than those applicable to an April 2025 Scheme child. This limited application is because of the increase in the total period

of paid paternity leave mandated under the Act for a male employee who is the father of an April 2025 Scheme child (inserted by clause 9).

Clause 14 amends section 12L to insert a cross-reference to the new section 12DA, to avoid doubt on matters relating to the payment for any holiday and to make other editorial amendments.

Clause 15 amends section 12M(3) to insert a cross-reference to section 12DC(6) (on Government-paid shared parental benefits), due to the insertion of the new section 12DC by clause 6.

Clause 16 inserts new sections 12MA and 12MB.

The new section 12MA applies to, and in relation to, a parent (*P*) where the confinement of the child's mother occurs on or after 1 April 2025 or where the eligibility date of the application to adopt the child is on or after that date. In particular, section 12MA(1) concerns *P* who is concurrently employed by 2 or more employers, or is both an employee (whether employed by one employer, or employed by 2 or more employers) and a self-employed person, at any time during *P*'s entitlement period (as defined in the new section 12MA(9)). The entitlement concerned can be any entitlement under Part 3 of the Act, except for the entitlement under section 12B (on childcare leave and extended childcare leave) and section 12D (on unpaid infant care leave).

The new section 12MA(2) provides that if *P* is concurrently employed by 2 or more employers at any time during *P*'s entitlement period in relation to the confinement or application to adopt the child, *P* may consume the entitlement in the course of employment with each different employer in respect of the same confinement or same application, as the case may be.

The new section 12MA(3) (read with the new section 12MA(4)) provides for the present single employer reimbursement limits under the Act to apply, with certain modifications, to claims made in relation to *P*, even if *P* at any other time during *P*'s entitlement period becomes employed by only one employer. In particular, the single employer reimbursement limits will apply to all claims made by *P*'s employer (if only one) or all of *P*'s employers (if more than one), as well as *P*'s own claims as a self-employed person, if applicable. The modified reimbursement limits will also be subject to regulations made under section 20 on any apportionment of the amounts of any reimbursement or payment, or the priority between any claims, or both.

The new section 12MA(5) modifies certain provisions of the Act relating to the payment of Government-paid benefits to take into account *P* having multiple employers.

The new section 12MA(6), and the new section 12MA(7), set out the circumstances in which the Government may refuse certain claims from

employer(s) and *P* as a self-employed person, taking into account the modified reimbursement limits under the new section 12MA(4)(a) and (b).

The new section 12MA(8) would allow an employer to recover any amount paid to an employee under the employee's entitlement, that is in excess of the amount reimbursed by the Government under the new section 12MA(6).

The new section 12MB(1) employs a deeming provision to determine the sequence of leave taking under the Act where an employee who is a parent of an April 2025 Scheme child entitled to paid maternity leave under section 9, paid adoption leave under section 12AA or paid paternity leave under section 12H (whichever is applicable) (each a primary leave scheme), is also entitled to the new paid shared parental leave under the new section 12DA. The employee is treated as consuming the employee's entitlement under a primary leave scheme in full first, before consuming the employee's entitlement under the new shared parental leave scheme.

The new section 12MB(2) provides for the same sequence of leave taking to be applied towards any claim, payment or reimbursement in relation to any entitlement under section 9, 12AA, 12H or 12DA.

Clause 17 amends section 12N(9) to make amendments that are consequential upon the insertion of the new section 12DC by clause 6.

Clause 18 amends section 12O to make amendments that are consequential upon the insertion of the new sections 12DA, 12DB and 12DC by clause 6.

Clause 19 amends section 14(1) to make amendments that are consequential upon the insertion of the new sections 12DA, 12DB, 12DC and 12DD by clause 6.

Clause 20 amends section 19(2) to make an amendment consequential upon the insertion of the new section 12DA by clause 6.

Clause 21 amends section 20(2) mainly to make amendments consequential upon the insertion of the new sections 12DA, 12DB and 12DC by clause 6, and to insert a new paragraph (*ea*) that sets out regulation-making powers for the purposes of section 12MA (inserted by clause 16).

Clause 22 amends the existing Schedule by renaming it as the First Schedule (due to the insertion of the Second Schedule by clause 23) and mainly to make amendments consequential upon the insertion of the new sections 12DA and 12DB by clause 6.

Clause 23 inserts the new Second Schedule which sets out matters for arrangements in relation to an April 2025 Scheme child. The matters concern the general principles that apply, the circumstances for the permissible variation of allocation and the procedure for variation of allocation.

Clause 24 makes a consequential amendment to section 10(26) of the Income Tax Act 1947 because of the new entitlements of self-employed persons to payment under the new sections 12DA and 12DC (inserted by clause 6).

Clause 25 sets out the meanings of terms used in the saving and transitional provisions in clauses 26, 27, 28, 29 and 30.

Clause 26 sets out the saving provisions to preserve sections 12E and 12F for a self-employed father who is not eligible to claim payment from the Government under the new shared parental leave and benefits schemes.

Clauses 27, 28 and 29 set out the transitional provisions for the purposes of the existing shared parental leave and benefits scheme under section 12E and certain voluntary arrangements, in view of the new shared parental leave and benefits schemes under the new sections 12DA, 12DB, 12DC and 12DD (inserted by clause 6).

Clause 30 sets out the transitional provisions for extra paternity leave voluntarily granted by an employer under existing section 12JA, given that paid paternity leave mandated under the Act will be doubled (as set out in the amendment of section 12H by clause 9).

Clause 31 empowers the Minister to make regulations to prescribe additional provisions of a saving or transitional nature consequent on the enactment of any provision of the Bill for a period of 2 years after the date of commencement of the provision.

EXPENDITURE OF PUBLIC MONEY

This Bill will involve the Government in extra financial expenditure, the exact amount of which cannot at present be ascertained.
