

## Annex D

### Frequently Asked Questions

**Q1. Will children whose Estimated Date of Delivery is on or after 14 Feb 2023, but born before 14 Feb 2023 be eligible for the Baby Bonus Cash Gift and CDA enhancements?**

We will consider appeals based on Estimated Date of Delivery (EDD), if the child's EDD is on or after 14 Feb 2023 but was born earlier than 14 Feb 2023. If approved, these parents will receive the enhanced Baby Bonus Cash Gift and Child Development Account benefits, but not the extended Baby Support Grant.

**Q2. Why is the additional 2 weeks of Paternity Leave not provided on a mandatory basis?**

The Government has progressively strengthened support for parents to manage their work and family commitments through enhancements to paid parental leave over the years. Any enhancements to our parental leave have to be made carefully, to strike a balance between the caregiving needs of employees and employers' concerns on business costs and manpower constraints, particularly in light of the prevailing economic climate.

We had consulted the tripartite partners on the enhancements and to ease the transition for employers and minimise disruption to their manpower arrangements, we are introducing the increased Paternity Leave on a voluntary basis, if employers are prepared to offer them. This will allow employers that are ready to grant more paternity leave to be reimbursed and encourage others to follow suit over time.

We plan to make the additional two weeks mandatory in due course.

We will continue to work with employers to provide a family-friendly work environment, such as encouraging employers and co-workers to be supportive when parents take time-off from work to spend time with their children, and encouraging greater adoption of flexible work arrangements.

**Q3. What is Unpaid Infant Care Leave and why did the Government decide to increase it?**

The Unpaid Infant Care Leave (UICL) was introduced to give parents additional time to care for their child. Working parents with Singaporean children who are under the age of two, and have served their employer for a continuous period of at least 3 months, are eligible for infant care leave without pay.

Currently, each parent has 6 days of statutory UICL per year in the child's first two years. From 2017 to 2020, the Public Service piloted an additional 4 weeks of UICL per parent in the child's first year, to provide parents with extra time to bond and care for their newborn, or settle caregiving arrangements. This was well-received by parents who needed it, and was formalised in 2020 as a permanent leave provision within the Public Service. We are therefore extending more UICL to all parents nationwide, so they can have the option of taking additional time off. With the

enhancement, from 1 Jan 2024 each parent will have 12 days of UICL per year in the child's first two years. We hope that this will support more parents in being able to care for their infants, if they need additional time off to do so.

**Q4. What is the difference between Foreign Domestic Worker Levy Tax Relief (FDWLR) and Migrant Domestic Worker (MDW) Levy?**

The FDWLR allows working married women to claim tax relief for twice the total levy paid in the previous year on one Migrant Domestic Worker (MDW). This is different from the MDW Levy Concession, which allows eligible MDW employers to pay a concessionary levy rate of \$60 per month for up to two MDWs, instead of the usual levy of \$300 or \$450 per month for the first and subsequent helper respectively. Employers of MDW can qualify for the concessionary levy rate if they live with any of the following Singapore Citizens:

- Young children below 16 years old;
- Elderly person who is at least 67 years old; or
- Person with disabilities.

There is no change to the amount of MDW Levy that employers pay today. Those who qualify for the MDW Levy Concession will continue to benefit from the concessionary rate if they meet the qualifying criteria.