

## Explanatory Notes on Kindergarten Fee Assistance Scheme for Parents and Kindergartens

### Overview

- A. Form KF1 – Enrolment and Kindergarten Fee Assistance Scheme (KiFAS) Application Form
  - B. Form KF2 – Kindergarten Fee Assistance Scheme (KiFAS) Update and Special Approval Application (For Existing Enrolments)
  - C. Different Types of Income Earners
  - D. Computation of Income
  - E. Monthly Programme Fee
  - F. Notification
- Annex A: KiFAS Subsidies (Valid till Dec 2022).  
Annex B: KiFAS subsidies (From Jan 2023).

### A. Form KF1 - Enrolment and Kindergarten Fee Assistance Scheme (KiFAS) Application Form

#### A1. When should Form KF1 be used?

Use Form KF1 for (i) new enrolments, (ii) when child becomes a Singapore Citizen, or (iii) change of applicant (e.g. from legal guardian to parents, or parents to non-parent caregivers).

#### A2. How should Form KF1 be filled?

If your child is a	Please complete the following parts
Singapore Citizen	<ul style="list-style-type: none"> <li>• <b><u>Part 1</u>: Child Enrolment Details</b></li> <li>• <b><u>Part 2</u>: Applicant and Spouse Details</b></li> <li>• <b><u>Part 3</u>: Application for Kindergarten Fee Assistance Scheme (KiFAS)</b> <ul style="list-style-type: none"> <li>• <b><u>Part 3A</u>: Employment and Income Details of Applicant and Spouse</b> <ul style="list-style-type: none"> <li>- To provide the employment and income details of both applicant and spouse.</li> </ul> </li> <li>• <b><u>Part 3B</u>: Special Approval (if applicable)</b> <ul style="list-style-type: none"> <li>- For families who are under <b>HDB's Public Rental Scheme</b> or <b>MSF's ComCare Short-to-Medium-Term Assistance (SMTA) or Long-Term Assistance (LTA)</b>. These families would qualify for the maximum KiFAS subsidies under Special Approval up to the next fixed point of assessment (i.e. new enrolment, or end of Nursery 2). Such families may also wish to apply to be considered for the KiFAS Start-Up Grant (Part 4).</li> <li>- Non-parent applicants (e.g. legal guardians/any other caregivers) do <b>not</b> need to complete Part 3B of Form 1, as they will be automatically considered for child care subsidy under Special Approval when they indicate their relationship to the child as a legal/non-legal guardian under Part 2 of Form 1.</li> </ul> </li> <li>• <b><u>Part 3C</u>: Employment and Income Details of Family Member(s) (if applicable)</b> <ul style="list-style-type: none"> <li>- To provide the details of family members if you have 5 or more family members with at least 3 dependants who are not earning an income, so that the <b>Per Capita Income (PCI)</b> of the household can be computed.</li> </ul> </li> <li>• <b>MSF Foster Parent and Head of Children Home are <u>not</u> required to fill out Part 3</b> as it is <u>not</u> applicable.</li> </ul> </li> </ul>

<b>A. Form KF1 - Enrolment and Kindergarten Fee Assistance Scheme (KiFAS) Application Form</b>	
	<ul style="list-style-type: none"> <li>• <b>Part 5: Declaration</b> by Applicant and Spouse, and Family Members (if applying for subsidy via Per Capita Income approach)</li> </ul>
<b>Singapore Citizen</b> and is applying for <b>KiFAS Start-Up Grant</b>	<ul style="list-style-type: none"> <li>• Complete the same parts as an application for Singaporean Child, i.e. <b>Parts 1 to 3</b></li> <li>• <b>Part 4: KiFAS Start-Up Grant</b> <ul style="list-style-type: none"> <li>- If your gross household income is \$1,900 and below, or gross per capita income is \$650 and below.</li> <li>- A yearly grant to help cover the initial costs of enrolling a child in a kindergarten (e.g. registration fee, deposit, school uniform, insurance, education material fee and supplementary fee).</li> </ul> </li> <li>• <b>Part 5: Declaration</b> by Applicant and Spouse, and Family Members (if applying for subsidy via Per Capita Income)</li> </ul>
<b>Non-Singapore Citizen</b>	<ul style="list-style-type: none"> <li>• <b>Part 1: Child Enrolment Details</b></li> <li>• <b>Part 2: Applicant and Spouse Details</b></li> <li>• <b>Part 5: Declaration by Applicant and Spouse</b></li> </ul>
Please refer to the <a href="#">supporting document checklist</a> to provide the relevant supporting documents that are required for a complete submission.	

<b>B. Form KF2 – Kindergarten Fee Assistance Scheme (KiFAS) Update and Special Approval Application (For Existing Enrolments)</b>
<p><b>B1. When should Form KF2 be used?</b> Use Form KF2 if the child is currently enrolled and if parents wish to update ECDA on the following:</p> <ol style="list-style-type: none"> <li><b>Change in child’s programme type</b> (e.g. from Session 1 to Session 2) or <b>programme fee</b>.</li> <li><b>Change in applicant’s marital status</b> (e.g. recently separated, divorced, widowed, re-married), for an income re-assessment based on the latest marital status.</li> <li><b>Change in applicant/spouse’s employment status</b> (e.g. from working to non-working).</li> <li><b>Fall in household income</b> (e.g. due to a pay cut, change of employment terms and reduced salary), for an income reassessment based on applicant/spouse’s latest salaries.</li> <li><b>Special Approval (SA) application or renewal of SA support<sup>1</sup>,</b> <ol style="list-style-type: none"> <li><b>For Non-Parent Caregiver Applicant (such as grandparents i.e. legal guardian, any other caregiver and Head of Children Home),</b> who wish to renew their SA support.</li> <li><b>For Households under Public Rental Scheme or MSF’s ComCare Short-to-Medium-Term Assistance (SMTA) or Long-Term Assistance (LTA),</b> who qualify for working mother BS and maximum AS.</li> </ol> </li> </ol>

<sup>1</sup> Not applicable to MSF Foster Parents.

- f. **Per Capita Income (PCI)**, for households with 5 or more family members<sup>2</sup> with at least 3 dependants who are not earning an income.
- g. **KiFAS Start-Up Grant (SUG)**, for families with a gross HHI of \$1,900 and below / PCI of \$650 and below, and require financial assistance to cover the initial costs of enrolling a child in a kindergarten.

**B2. How should Form 2 be filled?**

Fill in **Parts 1 to 3 and the relevant sections of the form**, depending on the type of update/application to be made. The child's subsidy will be re-assessed following the submission of Form 2.

Purpose of Application	Sections to be filled
Update <b>child's enrolment details</b> <sup>3</sup>	<ul style="list-style-type: none"> <li>• <b><u>Section A</u></b></li> </ul>
Update <b>applicant's marital status</b>	<ul style="list-style-type: none"> <li>• <b><u>Section B</u></b> Applicant and/or Spouse's Details; and</li> <li>• <b><u>Section B(1)</u></b></li> </ul>
Update in <b>applicant/spouse's employment status</b>	<ul style="list-style-type: none"> <li>• <b><u>Section B</u></b> Applicant and/or Spouse's Details; and</li> <li>• <b><u>Section B (3)</u></b></li> </ul>
Update of <b>applicant's and/or spouse's reduced income</b>	
Apply for <b>SA (incl. renewal of support)</b>	<ul style="list-style-type: none"> <li>• <b><u>Section C</u></b></li> </ul>
Update of <b>Household Composition / PCI Application</b>	<ul style="list-style-type: none"> <li>• <b><u>Section D</u></b></li> </ul>
Apply for <b>KiFAS SUG (incl. renewal of support)</b>	<ul style="list-style-type: none"> <li>• <b><u>Section E</u></b></li> </ul>

**Note:** Please refer to the supporting document checklist to provide the relevant supporting documents required for a complete submission.

**C. Different Types of Income Earners**

Type	Details
Salaried employees	<ul style="list-style-type: none"> <li>• Average gross monthly income is computed based on income derived from CPF contributions over the last 12 months. ECDA will also look at the individual's gross employment income from the IRAS in addition to CPF data.</li> <li>• Includes base salary, bonuses, commissions, overtime pay, allowances, and employee CPF contributions.</li> <li>• Supporting documents are <u>not</u> required, as ECDA will verify the income information with CPF and IRAS, with your consent given in the application form.</li> <li>• Salaried employees <u>without CPF contributions / have started employment within the last 2 months of this application</u> are required to submit the relevant supporting documents (i.e. employment letter and payslips).</li> </ul>

<sup>2</sup> All family must be related by blood, marriage and/or legal adoption and living in the same residential address as reflected on the main applicant's NRIC. For married couples, the parents and child are considered as a family nucleus by default. Both parents' income will be considered in the total income computation, even if the parents' registered residential addresses differ.

<sup>3</sup> Parents whose children have obtained their Singapore Citizenship should apply for child care subsidies via Form KF1 instead.

### C. Different Types of Income Earners

Type	Details		
Self-employed persons	<ul style="list-style-type: none"> <li>• Include freelancers, property or insurance agents, business owners etc.</li> <li>• Average gross monthly income is computed based on:               <p style="text-align: center;"><u>Annual trade income based on the latest Notice of Assessment (NOA) from IRAS</u> 12 (months)</p> </li> <li>• Supporting documents are <u>not</u> required, as ECDA will retrieve the latest Annual Trade Income from the Inland Revenue Authority of Singapore (IRAS).</li> </ul> <p>If the NOA is not available due to (i) commencement of trade/business within the last 12 months or (ii) not meeting the income threshold to file tax, applicant shall fill in the Declaration Form (i.e. Self Declaration) to declare the average gross monthly income and produce the following documents:</p>		
	<b>Occupations</b> <ul style="list-style-type: none"> <li>• Private hire driver (e.g. Grab, Ryde, GoJek etc.)</li> <li>• Food delivery rider (e.g. Deliveroo, FoodPanda etc.)</li> </ul>	<b>Supporting Documents</b> <ul style="list-style-type: none"> <li>• 3 months of income statements, payment vouchers or any other income documents from the commencement of contract</li> </ul>	<b>Self Declaration</b> <ul style="list-style-type: none"> <li>• Self Declaration on the details of business, working hours and monthly income will be accepted for those who have less than 3 months of income documents</li> </ul>
	<ul style="list-style-type: none"> <li>• Property / Insurance agent</li> </ul>	<ul style="list-style-type: none"> <li>• Service Agreement or contract with the company indicating the commencement date and income; and/or</li> <li>• Income statements, payment voucher or any other income documents from the commencement of contract</li> </ul>	<ul style="list-style-type: none"> <li>• Self Declaration will not be accepted as a substitute for supporting documents</li> </ul>
	<ul style="list-style-type: none"> <li>• Hawker</li> <li>• Food caterer</li> <li>• Taxi driver</li> </ul>	<ul style="list-style-type: none"> <li>• Licence issued by NEA (for stall owner); and</li> <li>• Self Declaration on the details of business, working hours and monthly income</li> </ul>	<ul style="list-style-type: none"> <li>• Self Declaration will be required if NOA is not available due to commencement of business within the last 12 months</li> </ul>
	<ul style="list-style-type: none"> <li>• Business Owner or Partner</li> </ul>	<ul style="list-style-type: none"> <li>• A copy of Registry of Companies and Businesses (ROCB) profile stating applicant's ownership in the business.</li> </ul>	
	<ul style="list-style-type: none"> <li>• Private tutor</li> <li>• Baby sitter</li> <li>• Online business owner</li> <li>• Commodity broker</li> <li>• Home-based business permissible by HDB</li> </ul>	<ul style="list-style-type: none"> <li>• Self Declaration on the details of business and customers, working hours and monthly income</li> </ul>	

C. Different Types of Income Earners			
Type	Details		
	<ul style="list-style-type: none"> <li>• Foot reflexologist</li> <li>• Freelancer e.g. cleaner, interior designer etc.</li> <li>• Other occupations not listed above</li> </ul>		

D. Computation of Income	
Household Income (HHI) <sup>4</sup>	Combined income of parents (or one parent for single-parent application) of the child
Per Capita Income (PCI)	<p>Applicable for larger families with 5 or more family members<sup>5</sup> with at least 3 dependants who are not earning an income.</p> <p>All family members in the application must:</p> <ul style="list-style-type: none"> <li>• be related by blood, marriage and/or legal adoption; and</li> <li>• have the same address stated in their NRIC as the applicant (i.e. mother or single parent)</li> </ul> <p>The PCI will be computed based on:</p> $\frac{\text{Total gross monthly household income of family members}}{\text{Number of family members living in the same household}}$

E. Monthly Programme Fee
<ul style="list-style-type: none"> <li>• Programme fee should be with GST (if applicable); before subsidy and after discount, if applicable.</li> </ul>

F. Notification
<ul style="list-style-type: none"> <li>• Parents will receive a <b>SMS and an email acknowledgement</b> when the centre has submitted the application. Parents may check with the centre on the submission status, if they do not receive this acknowledgement.</li> <li>• Parents will be <b>notified of the application outcome via SMS and email</b>. The subsidy will be disbursed directly to the centre. Parents should only <b>pay the net fee, i.e. fee after deducting subsidies</b>.</li> <li>• Parents will be <b>notified of their expiring KiFAS under Special Approval</b> 2 months prior to the date of expiry, 1 month prior to the date of expiry and a day after the date of expiry via SMS and email.</li> <li>• Parents are to update the centre of any changes to their contact details.</li> </ul>

<sup>4</sup> Please refer to Annex A for details on the eligible KiFAS subsidies based on HHI/PCI.

<sup>5</sup> All family must be related by blood, marriage and/or legal adoption and living in the same residential address as reflected on the main applicant's NRIC. For married couples, the parents and child are considered as a family nucleus by default. Both parents' income will be considered in the total income computation, even if the parents' registered residential addresses differ.

**Annex A. KiFAS Subsidies (Valid till Dec 2022)**

<b>Gross monthly household income</b>	<b>Gross monthly per capita income</b>	<b>Max KiFAS</b>	<b>Min co-pay</b>
\$3,000 and below	\$750 and below	\$170	\$1
\$3,001 to \$4,500	\$751 to \$1,125	\$156	\$15
\$4,501 to \$6,000	\$1,126 to \$1,500	\$111	\$60
\$6,001 to \$7,500	\$1,501 to \$1,875	\$91	\$80
\$7,501 to \$9,000	\$1,876 to \$2,250	\$71	\$100
\$9,001 to \$10,500	\$2,251 to \$2,625	\$51	\$120
\$10,501 to \$12,000	\$2,625 to \$3,000	\$21	\$150
Above \$12,000	Above \$3,000	N/A	

**Annex B. KiFAS Subsidies (From 1 Jan 2023)**

<b>Gross monthly household income</b>	<b>Gross monthly per capita income</b>	<b>Max KiFAS</b>	<b>Min co-pay</b>
\$3,000 and below	\$750 and below	\$161	\$1
\$3,001 to \$4,500	\$751 to \$1,125	\$150	\$12
\$4,501 to \$6,000	\$1,126 to \$1,500	\$107	\$55
\$6,001 to \$7,500	\$1,501 to \$1,875	\$87	\$75
\$7,501 to \$9,000	\$1,876 to \$2,250	\$67	\$95
\$9,001 to \$10,500	\$2,251 to \$2,625	\$47	\$115
\$10,501 to \$12,000	\$2,625 to \$3,000	\$17	\$145
Above \$12,000	Above \$3,000	N/A	