

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

### Overview

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### **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
<b>Singapore Citizen</b>	<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 the Applicant and Spouse.</li> </ul> </li> <li>• <b><u>Part 3B</u>: Employment and Income Details of Family Member(s) (if applicable)</b> <ul style="list-style-type: none"> <li>- For households with 5 or more family members<sup>2</sup>.</li> <li>- The Applicant must provide the details of <u>all</u> family members residing in the same residence, as reflected in the NRIC address, so that the <b>Per Capita Income (PCI)</b> of the household can be computed.</li> </ul> </li> </ul> </li> <li>• <b>Families under HDB’s Public Rental Scheme or MSF’s ComCare Short-to-Medium-Term Assistance (SMTA) or Long-Term Assistance (LTA) qualify for the maximum KiFAS</b>, up to the next fixed point of assessment.<sup>3</sup> They will automatically be supported under Special Approval, if found to be on these schemes through backend checks. Those enrolled in affordable preschools can apply for the KiFAS Start-Up Grant (Part 4).</li> <li>• <b>Non-Parent Applicants (e.g. legal guardians/any other caregivers) and Head of Children Home Applicants will be automatically considered for KiFAS under Special Approval</b> when they indicate their relationship to the child under Part 2 of KF1.</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> The fixed points of assessment are: (i) new enrolment; (ii) infant care to child care, and (iii) end of Nursery 2.

<b>A. Form KF1 - Enrolment and Kindergarten Fee Assistance Scheme (KiFAS) Application Form</b>	
	<ul style="list-style-type: none"> <li>• <b>MSF Foster Parent are <u>not</u> eligible for KiFAS.</b></li> <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 (SUG)</b> <ul style="list-style-type: none"> <li>- For families with gross household income of \$1,900 and below, or gross per capita income is \$650 and below.</li> <li>- A yearly grant provided to 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). It will be capped at \$240 (inclusive of GST if the kindergarten is GST-registered).</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>4</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 maximum KiFAS.</li> </ol> </li> <li><b>Per Capita Income (PCI),</b> for households with 5 or more family members<sup>5</sup>.</li> </ol>

<sup>4</sup> Not applicable to MSF Foster Parents.

<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.

- 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>6</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>• Monthly income is averaged over 12 months as derived by the Central Provident Fund (CPF) Board with the latest available information or based on the latest available assessment by the Inland Revenue Authority of Singapore (IRAS) within the last 2 calendar years.</li> <li>• Includes base salary, bonuses, commissions, overtime pay, allowances, cash rewards and employee CPF contributions.</li> <li>• Supporting documents are <u>not</u> required at the point of application. But 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) to HOMES.</li> </ul>
Self-employed persons	<ul style="list-style-type: none"> <li>• Include freelancers, property or insurance agents, business owners etc.</li> <li>• Monthly income is averaged over 12 months based on the latest available assessment by IRAS within the last 2 calendar years, or the income declared to the CPF Board or assumed under the CPF legislation.</li> <li>• SEPs who did not file tax with the Inland Revenue Authority of Singapore (IRAS) in the latest assessment year<sup>7</sup> (i.e. do not have a Notice of Assessment (NOA)) are to declare your average gross monthly income in the application form. Please provide the relevant supporting documents when contacted by HOMES Ops team.</li> </ul>

<sup>6</sup> Parents whose children have obtained their Singapore Citizenship should apply for child care subsidies via Form KF1 instead.

<sup>7</sup> Due to (i) commencement of trade/business within the last 12 months or (ii) not meeting the income threshold to file tax.

D. Computation of Income	
Household Income (HHI) <sup>8</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>9</sup>.</p> <p>All family members residing in the same residence, as reflected on the NRIC address, must be included in the application. Family members must be related by blood, marriage and/or legal adoption.</p> <p>The PCI will be computed based on:</p> $\frac{\text{Total gross monthly household income of all family members}}{\text{Number of family members living in the same household}}$

E. Monthly Programme Fee
<ul style="list-style-type: none"> <li>Up to 31 December 2024, programme fee should be with GST (if applicable) and after discount (if applicable). With effect from 1 January 2025, programme fee should be with GST (if applicable), before subsidy (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, or LifeSG (if applicable)</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>8</sup> Please refer to [Annex A](#) for details on the eligible KiFAS subsidies based on HHI/PCI.

<sup>9</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

<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	\$163	\$1
\$3,001 to \$4,500	\$751 to \$1,125	\$152	\$12
\$4,501 to \$6,000	\$1,126 to \$1,500	\$109	\$55
\$6,001 to \$7,500	\$1,501 to \$1,875	\$89	\$75
\$7,501 to \$9,000	\$1,876 to \$2,250	\$69	\$95
\$9,001 to \$10,500	\$2,251 to \$2,625	\$49	\$115
\$10,501 to \$12,000	\$2,625 to \$3,000	\$19	\$145
Above \$12,000	Above \$3,000	N/A	