

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

a) How to fill in the KiFAS Application Form (i.e. KF1)

<u>If your child is a</u>	<u>Please complete the following part</u>
Singapore Citizen	<ul style="list-style-type: none"> • <u>Part 1</u>: Child Enrolment Details • <u>Part 2</u>: Applicant and Spouse Details • <u>Part 3</u>: Application for Kindergarten Fee Assistance Scheme (KiFAS) <ul style="list-style-type: none"> • <u>Part 3A</u>: Employment and Income Details of Applicant and Spouse <ul style="list-style-type: none"> - To provide the employment and income details of both applicant and spouse; and/or • <u>Part 3B</u>: Employment and Income Details of Family Member(s) <ul style="list-style-type: none"> - 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 • <u>Part 5</u>: Declaration by Applicant and Spouse, and Family Members (if applying for KiFAS via Per Capita Income)
Singapore Citizen and is applying for Special Approval and KiFAS Start-Up Grant	<ul style="list-style-type: none"> • Complete the same parts as an application for Singaporean Child, i.e. Parts 1 to 3 • <u>Part 4</u>: KiFAS Start-Up Grant <ul style="list-style-type: none"> - If your gross monthly household income is \$1,900 and below, or gross per capita income is \$650 and below • <u>Part 5</u>: Declaration by Applicant and Spouse, and Family Members (if applying for KiFAS via Per Capita Income)
Non-Singapore Citizen	<ul style="list-style-type: none"> • <u>Part 1</u>: Child Enrolment Details • <u>Part 2</u>: Applicant and Spouse Details • <u>Part 5</u>: Declaration by Applicant and Spouse

Please refer to the checklist to provide the relevant supporting documents that are required for a complete submission.

b) Different Types of Income Earners

<p>Salaried employees</p>	<ul style="list-style-type: none"> • Average gross monthly income is computed based on income derived from CPF contributions over the last 12 months • Include base salary, bonuses, commissions, overtime pay, allowances, and employee CPF contributions • Supporting document <u>not</u> required, as ECDA will verify the income information with CPF, with your consent given in the application form 					
<p>Self-employed persons</p>	<ul style="list-style-type: none"> • Include freelancer, property or insurance agent or business owner etc • Average gross monthly income is computed based on: <u>Annual trade income based on the latest Notice of Assessment (NOA) from IRAS</u> 12 (months) • Applicant, spouse, and/or family members (if applying via Per Capita Income) who are self-employed would need to submit the latest NOA from IRAS as supporting document 					
<table border="1"> <thead> <tr> <th data-bbox="405 786 491 842">S/N</th> <th data-bbox="496 786 831 842">Scenarios</th> <th data-bbox="836 786 1431 842">Supporting documents required</th> </tr> </thead> <tbody> <tr> <td data-bbox="405 848 491 2040">1</td> <td data-bbox="496 848 831 2040"> <p>Declaration of working status and income by <u>self-employed persons</u>, including:</p> <p><u>Group A</u></p> <ul style="list-style-type: none"> • Property / Insurance agent • Private hire driver (e.g. Grab, Ryde, GoJek etc.) • Food delivery rider (e.g. Deliveroo, FoodPanda etc.) <p><u>Group B</u></p> <ul style="list-style-type: none"> • Hawker • Food Caterer • Taxi driver <p><u>Group C</u></p> <ul style="list-style-type: none"> • Private tutor • Baby sitter <p><u>Group D</u></p> <ul style="list-style-type: none"> • Online business owner • Commodity broker </td> <td data-bbox="836 848 1431 2040"> <ul style="list-style-type: none"> • Latest Notice of Assessment (NOA) issued by the Inland Revenue Authority of Singapore. • Licence issued by NEA (for hawker and food caterer under Group B) <p>If the NOA is not available due to (i) commencement of trade/ business within the last 12 months or (ii) income not meeting the threshold to file tax return, applicant shall produce the following documents:</p> <p><u>For self-employed under Group A</u></p> <ul style="list-style-type: none"> • Service Agreement or contract with the company indicating the commencement date and income; and/or • Income statements, payment voucher or any other income documents from the commencement of contract • Declaration is NOT APPLICABLE <p><u>For self-employed under Group B</u></p> <ul style="list-style-type: none"> • Licence issued by NEA (for hawker and food caterer); and • Declaration on the details of business and monthly income <p><u>For self-employed under Group C and D</u></p> </td> </tr> </tbody> </table>	S/N	Scenarios	Supporting documents required	1	<p>Declaration of working status and income by <u>self-employed persons</u>, including:</p> <p><u>Group A</u></p> <ul style="list-style-type: none"> • Property / Insurance agent • Private hire driver (e.g. Grab, Ryde, GoJek etc.) • Food delivery rider (e.g. Deliveroo, FoodPanda etc.) <p><u>Group B</u></p> <ul style="list-style-type: none"> • Hawker • Food Caterer • Taxi driver <p><u>Group C</u></p> <ul style="list-style-type: none"> • Private tutor • Baby sitter <p><u>Group D</u></p> <ul style="list-style-type: none"> • Online business owner • Commodity broker 	<ul style="list-style-type: none"> • Latest Notice of Assessment (NOA) issued by the Inland Revenue Authority of Singapore. • Licence issued by NEA (for hawker and food caterer under Group B) <p>If the NOA is not available due to (i) commencement of trade/ business within the last 12 months or (ii) income not meeting the threshold to file tax return, applicant shall produce the following documents:</p> <p><u>For self-employed under Group A</u></p> <ul style="list-style-type: none"> • Service Agreement or contract with the company indicating the commencement date and income; and/or • Income statements, payment voucher or any other income documents from the commencement of contract • Declaration is NOT APPLICABLE <p><u>For self-employed under Group B</u></p> <ul style="list-style-type: none"> • Licence issued by NEA (for hawker and food caterer); and • Declaration on the details of business and monthly income <p><u>For self-employed under Group C and D</u></p>
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		<ul style="list-style-type: none"> • Home based business permissible by HDB • Foot reflexologist • Freelancer e.g. cleaner, interior designer etc. 	<ul style="list-style-type: none"> • Declaration on the details of business and customers and monthly income
	2	Declaration of working status and income by a <u>self-employed person</u> who is the owner or partner of a business.	<ul style="list-style-type: none"> • Latest Notice of Assessment (NOA) issued by the Inland Revenue Authority of Singapore; and • A copy of Registry of Companies and Businesses (ROCB) profile stating applicant's ownership in the business • Declaration will be required for business owner or partner if the latest NOA is not available due to (i) commencement of business within the last 12 months or (ii) income not meeting the threshold to file tax return

c) Computation of Income

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

d) Notification

- You will receive a **SMS and an email acknowledgement** from ECDA when the application is submitted by your child's kindergarten. If you do not receive this acknowledgement, you may wish to check with the kindergarten on the submission status, as ECDA has not received your application via your child's kindergarten.
- You will receive a **notification on the outcome of your application via SMS and email**. If your application is successful, the KiFAS will be disbursed directly to your child's kindergarten. Applicants should only **pay the net fee, i.e. fee after deducting KiFAS**.
- If you are granted **Special Approval**, you will receive a **notification 2 months before the support ends**.
- Please update the kindergarten should there be any changes to your contact details.

e) Enhanced KiFAS Amounts (from January 2020)

Gross monthly household income	Gross monthly per capita income	Max KiFAS	Min co-pay
\$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	