

Explanatory Notes on Government Subsidies for Infant and Child Care for Parents and Centres

Overview

- A. Form 1 – Child Care Enrolment and Subsidy Application Form
- B. Form 2 – Subsidy Update and Special Approval Application (For Existing Enrolments)
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- D. Computation of Income
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A. Form 1 – Child Care Enrolment and Subsidy Application Form

A1. When should Form 1 be used?

Use Form 1 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 1 be filled?

| If your child is a | Please complete the following parts |
|--------------------|---|
| Singapore Citizen | <ul style="list-style-type: none"> • <u>Part 1: Child Enrolment Details</u> • <u>Part 2: Applicant and Spouse Details</u> <ul style="list-style-type: none"> - The applicant in Part 2 refers to the mother. - If the mother is unavailable for divorced/separation/widowed cases, the applicant will be the single father. • <u>Part 3: Application for Subsidies</u> <ul style="list-style-type: none"> • <u>Part 3A: Employment¹ and Income Details of Applicant and Spouse</u> <ul style="list-style-type: none"> - To provide the employment and income details of both applicant and spouse. • <u>Part 3B: Special Approval (SA) (if applicable)</u> <ul style="list-style-type: none"> - Part (I): For non-working mothers or single fathers who are looking for a job or have valid reasons for not working (e.g. medical reasons or caregiving commitments)², and wish to apply for higher subsidy support. For job-seeking applicants who would like to be referred to WSG for career matching services, WSG will contact you to arrange for a meet-up to discuss your employment needs. - Part (II): For families who are under HDB’s Public Rental Scheme or MSF’s ComCare Short-to-Medium-Term Assistance (SMTA) or Long-Term Assistance (LTA). These families qualify for the working mother Basic Subsidy (BS) and maximum Additional Subsidy (AS) under SA, regardless of the applicant’s/single father’s working status. The maximum subsidies will be provided until the next fixed point of assessment (i.e. new enrolment, infant care to child care, or end of Nursery 2). Such families with children enrolled in affordable preschools may also wish to apply for the Start-Up Grant (Part 4). |

¹ A working applicant refers to a mother/single father who works at least 56 hours per month. This includes full/part-time and freelance work arrangements. Please take note that applicant/spouse on No-Pay Leave should indicate in Form 1 as “Not Working and not applying for SA or CCFA”.

² Refer to Form 1, Part 3B(I) for the complete list of valid reasons for not working.

A. Form 1 – Child Care Enrolment and Subsidy Application Form

| | |
|--|--|
| | <ul style="list-style-type: none"> - Non-parent applicants (e.g. legal guardians/other caregivers) do not 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 guardian/other caregiver under Part 2 of Form 1. • Part 3C: Employment and Income Details of Family Member(s) (if applicable) <ul style="list-style-type: none"> - To provide the details of family members if you have 5 or more family members³ with at least 3 dependants who are not earning an income, so that the Per Capita Income (PCI) of the household can be computed. • MSF Foster Parents and Head of Children Home are <u>not</u> required to fill out Part 3 as it is <u>not</u> applicable. They need only to fill in Part 1, 2, 4 and 5 of the form. • Part 5: Declaration by Applicant and Spouse, and Family Members (if applying for subsidy via PCI approach) |
| <p>Singapore Citizen and is applying for Start-Up Grant and/or Child Care Financial Assistance</p> | <ul style="list-style-type: none"> • Complete the same parts as an application for Singaporean Child, i.e. Parts 1 to 3 • Part 4: Start-Up Grant (SUG) and/or Child Care Financial Assistance (CCFA) <ul style="list-style-type: none"> - For families with a gross household income (HHI) of \$3,500 and below / PCI of \$875 and below, and require further financial assistance. - CCFA: Fee assistance for lower-income families whose (i) child(ren) are enrolled in affordable infant/child care programmes; and (ii) due to difficult family circumstances, need help with paying the monthly fees even after receiving child care subsidies. The applicant (mother or single father) should be working. Applicants who are unable to work due to valid reasons (e.g. looking for work, medically unfit for work, incarcerated) may also apply. - SUG: One-time grant to cover the initial costs of enrolling a child in an infant/child care centre. • Part 5: Declaration by Applicant and Spouse, and Family Members (if applying for subsidy via PCI) |
| <p>Non-Singapore Citizen</p> | <ul style="list-style-type: none"> • Part 1: Child Enrolment Details • Part 2: Applicant and Spouse Details • Part 5: Declaration by Applicant and Spouse |
| <p>Note: Please refer to the supporting document checklist to provide the relevant supporting documents required for a complete submission.</p> | |

³ 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.

B. Form 2 – Subsidy Update and Special Approval Application (For Existing Enrolments)

B1. When should Form 2 be used?

Use Form 2 if the child is currently enrolled and if parents wish to update ECDA on the following⁴:

- a. **Change in child's programme type** (e.g. from half-day to full-day, or infant care to child care) or **programme fee**.
- b. **Change in applicant's marital status** (e.g. recently separated, divorced, widowed, re-married), for an income re-assessment based on the latest marital status.
- c. **Change in applicant's employment status**, i.e. from **non-working to working**. Working applicants are eligible for the working mother BS and means-tested AS for families with a HHI of \$12,000 and below / PCI of \$3,000 and below.
- d. **Fall in household income** (e.g. due to a pay cut, loss of employment for spouse of applicant, change of employment terms and reduced salary), for an income reassessment based on applicant/spouse's latest salaries.
- e. **Special Approval (SA) application or renewal of SA support**,
 - (i) **For Non-Working Applicant**, who have valid reasons for not working⁵, and wish to apply for higher subsidy support.
 - (ii) **For Non-Parent Caregiver Applicant**, who wish to renew their SA support.
 - (iii) **For Households under Public Rental Scheme or MSF's ComCare Short-to-Medium-Term Assistance (SMTA) or Long-Term Assistance (LTA)**, who qualify for working mother BS and maximum AS.
- f. **Per Capita Income (PCI)**, for households with 5 or more family members⁶ with at least 3 dependants who are not earning an income.
- g. **Start-Up Grant (SUG) or Child Care Financial Assistance (CCFA)**, for families with a gross HHI of \$3,500 and below / PCI of \$875 and below, and require further financial assistance.

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 child's enrolment details ⁷ | • <u>Section A</u> |
| Update applicant's marital status | • <u>Section B</u> Applicant and/or Spouse's Details; and • <u>Section B(1)</u> |
| Update in applicant's employment status from non-working to working | • <u>Section B</u> Applicant and/or Spouse's Details; and • <u>Section B (3)</u> |
| Update of applicant's and/or spouse's reduced income or spouse's loss of employment | |
| Apply for SA (incl. renewal of support) | • <u>Section C</u> |
| Update of Household Composition / PCI Application | • <u>Section D</u> |

⁴ MSF Foster Parents and Head of Children Home Applicants do not need to update ECDA on B1(b) – (d), and (f).

⁵ Refer to Form 2, Section (C)(1), for a complete list of valid reasons for not working.

⁶ 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.

⁷ Parents whose children have obtained their Singapore Citizenship should apply for child care subsidies via Form 1 instead.

B. Form 2 – Subsidy Update and Special Approval Application (For Existing Enrolments)

Apply for **SUG** and/or **CCFA** (incl. renewal of support)

- **Section E**

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"> • Average gross monthly income is computed based on income derived from CPF contributions over the last 12 months. For those earning \$6,000 or more, ECDA looks at the individual's gross employment income from the IRAS in addition to CPF data. • Includes base salary, bonuses, commissions, overtime pay, allowances, and employee CPF contributions. • 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. • 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). | | | | | | | | | |
| Self-employed persons | <ul style="list-style-type: none"> • Include freelancers, property or insurance agents, business owners etc. • Average gross monthly income is computed based on: <ul style="list-style-type: none"> <u>Annual trade income based on the latest Notice of Assessment (NOA) from IRAS 12 (months)</u> • Supporting documents are <u>not</u> required, as ECDA will retrieve the latest Annual Trade Income from the Inland Revenue Authority of Singapore (IRAS). <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> <table border="1"> <thead> <tr> <th>Occupations</th> <th>Supporting Documents</th> <th>Self Declaration</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> • Private hire driver (e.g. Grab, Ryde, GoJek etc.) • Food delivery rider (e.g. Deliveroo, FoodPanda etc.) </td> <td>3 months of income statements, payment vouchers or any other income documents from the commencement of contract</td> <td>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</td> </tr> <tr> <td> <ul style="list-style-type: none"> • Property / Insurance agent </td> <td> <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 </td> <td>Self Declaration will not be accepted as a substitute for supporting documents</td> </tr> </tbody> </table> | Occupations | Supporting Documents | Self Declaration | <ul style="list-style-type: none"> • Private hire driver (e.g. Grab, Ryde, GoJek etc.) • Food delivery rider (e.g. Deliveroo, FoodPanda etc.) | 3 months of income statements, payment vouchers or any other income documents from the commencement of contract | 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 | <ul style="list-style-type: none"> • Property / Insurance agent | <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 | Self Declaration will not be accepted as a substitute for supporting documents |
| Occupations | Supporting Documents | Self Declaration | | | | | | | | |
| <ul style="list-style-type: none"> • Private hire driver (e.g. Grab, Ryde, GoJek etc.) • Food delivery rider (e.g. Deliveroo, FoodPanda etc.) | 3 months of income statements, payment vouchers or any other income documents from the commencement of contract | 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 | | | | | | | | |
| <ul style="list-style-type: none"> • Property / Insurance agent | <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 | Self Declaration will not be accepted as a substitute for supporting documents | | | | | | | | |

| C. Different Types of Income Earners | | | |
|--------------------------------------|--|---|---|
| Type | Details | | |
| | <ul style="list-style-type: none"> • Hawker • Food caterer • Taxi driver | <ul style="list-style-type: none"> • Licence issued by NEA (for stall owner); and • Self Declaration on the details of business, working hours and monthly income | Self Declaration will be required if NOA is not available due to commencement of business within the last 12 months |
| | <ul style="list-style-type: none"> • Business Owner or Partner | <ul style="list-style-type: none"> • A copy of Registry of Companies and Businesses (ROCB) profile stating applicant's ownership in the business. | |
| | <ul style="list-style-type: none"> • Private tutor • Baby sitter • Online business owner • Commodity broker • Home-based business permissible by HDB • Foot reflexologist • Freelancer e.g. cleaner, interior designer etc. • Other occupations not listed above | <ul style="list-style-type: none"> • Self Declaration on the details of business and customers, working hours and monthly income | |

| D. Computation of Income | |
|-------------------------------------|--|
| Household Income (HHI) ⁸ | 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 members⁹ 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"> • 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 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"> • Programme fee should be with GST (if applicable); before subsidy and after discount, if applicable. |

| F. Notification |
|--|
| <ul style="list-style-type: none"> • Parents will receive a SMS and an email acknowledgement when the centre has submitted the |

⁸ Please refer to Annexes A and B for details on the eligible infant/child care subsidies based on HHI/PCI.

⁹ 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.

application. Parents may check with the centre on the submission status, if they do not receive this acknowledgement.

- Parents will be **notified of the application outcome via SMS and email**. The subsidy will be disbursed directly to the centre. Parents should only **pay the net fee, i.e. fee after deducting subsidies**.
- Parents will be **notified of their expiring Infant Care subsidies, subsidy support under Special Approval and/or Child Care Financial Assistance** 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.
- Parents are to update the centre of any changes to their contact details.

Annex A: Subsidies for childcare

Table A-1: Full-day childcare subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$300 | \$467 | \$3 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$440 | \$30 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$340 | \$130 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$260 | \$210 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$190 | \$280 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$130 | \$340 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$80 | \$390 |
| | Above \$12,000 | Above \$3,000 | | | N/A |
| Non-working applicant | | | \$150 | N/A | |

Table A-2: Half-day childcare subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$150 | \$235 | \$2 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$220 | \$15 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$170 | \$65 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$130 | \$105 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$95 | \$140 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$65 | \$170 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$40 | \$195 |
| | Above \$12,000 | Above \$3,000 | | | N/A |
| Non-working applicant | | | \$150 | N/A | |

Table A-3: Flexi-care 1 (12-24 hours) childcare subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$110 | \$175 | \$1 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$165 | \$12 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$125 | \$50 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$95 | \$80 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$70 | \$105 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$50 | \$125 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$30 | \$145 |
| | Above \$12,000 | Above \$3,000 | | | N/A |
| Non-working applicant | | | \$55 | N/A | |

Table A-4: Flexi-care 3 (36-48 hours) childcare subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$220 | \$340 | \$2 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$320 | \$22 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$250 | \$95 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$190 | \$155 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$140 | \$205 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$95 | \$250 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$55 | \$285 |
| | Above \$12,000 | Above \$3,000 | | | N/A |
| Non-working applicant | | | \$150 | N/A | |

Annex B: Subsidies for infant care

Table B-1: Full-day infant care subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$600 | \$710 | \$54 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$640 | \$124 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$500 | \$264 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$380 | \$384 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$240 | \$524 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$100 | \$664 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$40 | \$724 |
| Above \$12,000 | Above \$3,000 | | N/A | | |
| Non-working applicant | | | \$150 | N/A | |

Table B-2: Half-day infant care subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$300 | \$355 | \$30 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$320 | \$65 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$250 | \$135 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$190 | \$195 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$120 | \$265 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$50 | \$335 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$20 | \$365 |
| Above \$12,000 | Above \$3,000 | | N/A | | |
| Non-working applicant | | | \$150 | N/A | |

Table B-3: Flexi-care 1 (12-24 hours) infant care subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$220 | \$265 | \$20 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$235 | \$50 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$185 | \$100 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$140 | \$145 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$90 | \$195 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$35 | \$250 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$15 | \$270 |
| Above \$12,000 | Above \$3,000 | | N/A | | |
| Non-working applicant | | | \$55 | N/A | |

Table B-4: Flexi-care 3 (36-48 hours) infant care subsidies

| Applicant's working status | Gross monthly household income | Gross monthly per capita income | Basic Subsidy (BS) | Additional Subsidy (AS) | |
|----------------------------|--------------------------------|---------------------------------|--------------------|-------------------------|------------|
| | | | | Max AS | Min co-pay |
| Working applicant | \$3,000 and below | \$750 and below | \$440 | \$515 | \$40 |
| | \$3,001 to \$4,500 | \$751 to \$1,125 | | \$465 | \$90 |
| | \$4,501 to \$6,000 | \$1,126 to \$1,500 | | \$365 | \$190 |
| | \$6,001 to \$7,500 | \$1,501 to \$1,875 | | \$275 | \$280 |
| | \$7,501 to \$9,000 | \$1,876 to \$2,250 | | \$175 | \$380 |
| | \$9,001 to \$10,500 | \$2,251 to \$2,625 | | \$70 | \$485 |
| | \$10,501 to \$12,000 | \$2,626 to \$3,000 | | \$25 | \$530 |
| Above \$12,000 | Above \$3,000 | | N/A | | |
| Non-working applicant | | | \$150 | N/A | |