



中華人民共和國香港特別行政區政府
教育局
Education Bureau
The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

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To: Supervisors and Heads of Kindergartens, Kindergarten-cum-Child Care Centres and Schools with Kindergarten Classes joining the Kindergarten Education Scheme

Dear Sir/ Madam,

**Kindergarten Education Scheme
Salary-related Subsidies and Salary Ranges for Teaching Staff
for the 2026/27 School Year**

The Government announced on 20 July 2017 through the Education Bureau (EDB) Circular No. 13/2017 that the salary-related subsidies for teaching staff and the salary ranges for teaching staff for kindergartens, kindergarten-cum-child care centres and schools with kindergarten classes joining the Kindergarten Education Scheme (Scheme-KGs) will be adjusted based on the annual civil service pay adjustment on a school year basis starting from the 2018/19 school year. These subsidies include the salary portion of the unit subsidy (half-day (HD), whole-day (WD) and long whole-day (LWD)) for teaching staff, Grant for Support to Non-Chinese Speaking Students (NCS Grant), Supply Teacher Grant, Staff Relief Grant for teachers taking paid maternity leave (ML) (Staff Relief Grant), etc.

2. Following the Government's announcement of the 2026-27 civil service pay adjustment, this circular letter informs Scheme-KGs of the rates of salary-related subsidies and salary ranges for teaching staff in the 2026/27 school year.

3. The **teaching staff salary portion** of the subsidies and the **salary ranges** for teaching staff for Scheme-KGs will be increased by 2%¹ in the 2026/27 school year. The adjusted rates of these salary-related subsidies are as follows:

¹ According to the established practice, following the annual civil service pay adjustment, the Government will adjust the subventions which are price-adjusted on the basis of formulae that include a factor of civil service pay adjustment. Where the civil service pay adjustment involves a pay rise, except for aided schools, the additional subventions will in general be calculated according to the weighted average of the pay rise decided for the civil service. The weighted average of civil service pay adjustment rates is 2% for 2026-27. Details are set out in Finance Committee Paper FCR(2026-27)23 of Legislative Council (paragraph 25).

Subsidy		Unit	Subsidy Rate (\$)
(a)	Basic HD unit subsidy ²	per student per annum	39,310
(b)	WD unit subsidy ²	per student per annum	51,100
(c)	LWD unit subsidy ²	per student per annum	62,900
(d)	NCS Grant ³	per KG per annum	
		Tier 2	222,060
		Tier 3	444,120
		Tier 4	666,180
	Tier 5	888,240	
(e)	Supply Teacher Grant (for supply teachers possessing the qualifications of Certificate in Early Childhood Education (C(ECE)) or above)	per supply teacher per day	1,111
(f)	Staff Relief Grant (for supply teachers possessing the qualifications of C(ECE) or above) ⁴	per supply teacher per month (employment period is 90 consecutive calendar days or more)	Capped at the salary of the original teacher taking paid ML or the ceiling of the salary range for basic rank teachers listed in paragraph 4 below (whichever is the lower)
		per supply teacher per day (employment period is less than 90 calendar days)	1,111

² For the amount of subsidies per instalment for the 2026/27 school year, please refer to Appendix 1 of the “Guidance Notes on Subsidy Disbursement” which will be uploaded to the Education Bureau’s website in due course (Home > Education System and Policy > Kindergarten Education > Kindergarten Education Scheme > 4. Circular > Salary-related Subsidies and Salary Ranges for Teaching Staff (2026/27 school year)).

³ The tier 1 grant rate for NCS Grant is generally adjusted based on the movements of the Composite Consumer Price Index. For the 2026/27 school year, the grant rate is set at \$56,260. For details regarding the NCS Grant, please refer to [EDB Circular No. 14/2019](#).

⁴ For the monthly salary and the daily rates for teachers possessing other qualifications and supporting staff in the 2026/27 school year, please refer to the EDB’s website (https://www.edb.gov.hk/attachment/en/edu-system/preprimary-kindergarten/free-quality-kg-edu/Staff_Relief_Grant_for_ML_daily_rates_e_2627.pdf). For details regarding the application for Staff Relief Grant, please refer to [EDB Circular No. 17/2018](#).

4. The salary ranges for teaching staff for the 2026/27 school year are as follows:

Teaching Staff ⁵	Salary Range (\$)
Class Teacher	25,560 – 45,460
Senior Teacher	34,100 – 54,000
Vice Principal	42,620 – 59,670
Principal II	48,320 – 66,790
Principal I	56,830 – 75,320

5. We would also like to take this opportunity to remind Scheme-KGs that they are not allowed to pay teaching staff salaries below the salary range for the corresponding position for teachers possessing the required qualifications (i.e. C(ECE) or above qualifications). For details, please refer to paragraphs 7 to 9 of Appendix 2 of the EDB Circular No. 7/2016. Besides, although it would be up to individual Scheme-KGs, as employers, to decide whether to increase the salaries of their own employees and, if so, the rate of increase, they are reminded that the additional subventions from the Government are meant to allow room for pay adjustment for their staff.

Enquiries

6. For enquiries, please contact the Kindergarten Administration 2 Section on 2892 6378. For school-specific enquiries, please contact the respective Senior School Development Officer/ Senior Services Officer.

Your sincerely,


(MS W Y NG)

for Permanent Secretary for Education

⁵ The salary range for teachers is applicable to those possessing the qualifications of C(ECE) or above. KGs should also take into account their scale of operation and reasonableness in determining the rank of the Principal.