## Abstract

In this study, we examined the relationships among helping behaviour, empathy and theory of mind (ToM) among kindergarteners in HK (N=60; 30 male and 30 female; mean age 4.8 yrs). Three confounding variables were being controlled. These were verbal skill measured by Chinese vocabulary test, nonverbal skill measured by Raven's coloured progressive matrices and affective perspective-taking measured by emotion recognition tasks. Results of hierarchical regression analyses revealed that empathy, measured by vicarious emotion arousal, was the best predictor of helping behaviour, measured by material sharing. No direct relationship existed between ToM and helping. ToM did predict empathy. One practical implication is that in promote helping behaviour. Educators should enhance both empathy and theory of mind ability in children.