

## Appendix 2: Directions of Application for Subsidizing the Employers that Conduct Vocational Training Programs

Applicant	Enterprises stipulated in Subparagraph 1 to 3 of Paragraph 1 of Article 3 of the Regulations
Application Conditions	<ol style="list-style-type: none"> <li>1. The insured unit of private enterprises of employment insurance that hires more than fifty (50) employees and has registration of the establishment.</li> <li>2. For the insured unit of private enterprises of employment insurance that hires no more than fifty (50) employees and has registration of the establishment, any of the following conditions is a must: <ol style="list-style-type: none"> <li>(1) Has valid qualification of the Talent Quality-management System (TTQS) enterprise edition or qualified by the inspection form as having the capacity to conduct training.</li> <li>(2) Awarded the National HRD InnoPrize, National TrainQuali Prize or National Talent Development Award.</li> <li>(3) Applied for the Small Enterprises Talent Skill Progressive Program and determined by the regional branches of the Workforce Development Agency of the Ministry of Labor (hereinafter referred as “the Branches”) as capable of conducting training without obtaining further support on conducting a training program.</li> <li>(4) Has accepted the services of guidance and training program of the Small Enterprises Talent Skill Progressive Program for three (3) years.</li> </ol> </li> <li>3. Registration on the information system and uploading of annual training plans are a must. The enterprises shall submit the required documents to the Divisions for examination by the review committees before initiating the training programs.</li> </ol>
Handling Facilities	The Branches

<p><b>R e q u i r e d Documents</b></p>	<ol style="list-style-type: none"> <li>1. Application to conduct training programs: <ol style="list-style-type: none"> <li>(1) Application form.</li> <li>(2) Training programs and general list of estimated expenditures.</li> <li>(3) Description of the training program plan.</li> <li>(4) The copy of registration of the establishment of enterprise.</li> <li>(5) The copy of the latest premium bill of labor insurance and the detailed spreadsheet.</li> <li>(6) The latest certificate of tax payment or certificate of no tax arrears.</li> <li>(7) Related documentary evidence of the enterprises defined in Subparagraph 1 to 3 of Paragraph 1 of Article 3 of the Regulations. (Information that can be cross-checked in administrative systems is exempt)</li> <li>(8) Any other necessary documents.</li> </ol> <p>The enterprises applying for joint-training programs shall prepare the aforementioned documents and a letter of authorization jointly signed by the alliance enterprises and a proof of conducting training programs.</p> </li> <li>2. Applying for subsidy: <ol style="list-style-type: none"> <li>(1) The copies of receipts or invoices and the front cover of the account book.</li> <li>(2) The schedule of the implementation plan of training programs and a detailed spreadsheet of expenditures</li> <li>(3) The cover of the expenditure voucher.</li> <li>(4) A detailed spreadsheet of the original copies of expenditures</li> <li>(5) Training record.</li> <li>(6) Results report.</li> <li>(7) The original copies of expenditure vouchers (lecturer fees, transportation expenses, venue fees and invoices or receipts of the charges for outsourcing training courses with subsidy at seventy (70) percent ratio) and the invoices or receipts of the charges for outsourcing training courses in the full amount shall be furnished</li> </ol> </li> </ol>
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	<p>and pasted on the voucher forms.</p> <p>(8) Any other documents required by the Branches.</p> <p>Each training course shall be recorded separately, and have at least two (2) photos of training courses for write-off. Each of the internal training courses and joint-training courses shall be archived with at least two (2) photos that expressly displays the numbers of attendees, staffs and the content of the course; for the external training courses, the check-in record, proof of attendance or completion certificate issued by the training organizations shall be submitted.</p>
Application Procedure	Enterprises shall submit the documents of completion of training and the original copies of expenditures to the Branches for applications of subsidy on training.
P a y m e n t	The Branches will transfer the subsidization of vocational training programs in a lump sum payment to the applicant's account after the application is approved.
Subsidization	<p>1. Upon the Branches' approval of the enterprises' training programs, the standards of subsidization of the training expenses are as follows:</p> <p>(1) For a single enterprise applying for an individual training program, the maximum subsidy is two million (2,000,000) New Taiwanese Dollars.</p> <p>(2) For the joint-training program, which is conducted by an enterprise with experience in implementing training programs combined with another enterprise relevant to industrial or regional development, the maximum subsidy is three million (3,000,000) New Taiwanese Dollars.</p> <p>(3) For enterprises stipulated in Subparagraph 2 and 3 of Paragraph 1 of Article 3 of the Regulations, the maximum subsidy is three million and five hundred thousand (3,500,000) New Taiwanese Dollars.</p> <p>2. Standards of subsidization of the budget of training programs conducted by enterprises:</p>

	<p>(1) Internal training and joint-training: all the invoices or receipts of lecturer fees, local transportation expenses for outsourcing lecturers, venue fees (limited to venues that are not its own property) shall be submitted for write-off.</p> <p>A. Lecturer fee: the maximum subsidy for an internal lecturer fee is eight hundred (800) New Taiwanese Dollars; for outsourced local lecturer the maximum is one thousand and six hundred (1,600) New Taiwanese Dollars; for outsourced foreign lecturer the maximum is two thousand and four hundred (2,400) New Taiwanese Dollars. The invoices or receipts shall be submitted for write-off.</p> <p>B. The budget for local transportation expenses for outsourcing lecturers, including railway, high speed rail, buses, airplane or ferry, shall be made according to the actual demand. The invoices or receipts shall be submitted for write-off.</p> <p>C. The training shall be conducted at the facilities of the enterprises unless an external venue is necessary. The venue fee shall be based on the actual length of the course, with a daily cap at eight (8) hours at an hourly rate of seven hundred and fifty (750) New Taiwanese Dollars. The invoices or receipts shall be submitted for write-off.</p> <p>(2) External training: Based on the standard charges of the training organizations, a maximum of seventy percent (70%) of the total charges can be subsidized.</p>
Additional Directions	<ol style="list-style-type: none"> <li>1. The application for the subsidy in following year shall be rejected if the actual training hours did not reach sixty percent (60%) of the approved training hours in the successive two (2) years.</li> <li>2. The enterprises submitting the application without qualification in Talent Quality-management System (TTQS) enterprise edition or qualification through inspection as having the capacity to conduct training shall accept the examination or inspection by the Workforce Development Agency of the Ministry of Labor.</li> </ol>

	<p>3. The aggregate amount of the training expenses set forth herein and the subsidy on the Enterprises Human Resource Upgrade Plan shall not exceed the cap on the subsidy on training expenses.</p> <p>4. The subsidy on the training courses shall be cancelled if the enterprise meets any of the following circumstances during the implementation of the programs:</p> <p>(1) Without obtaining the Branches approval, changed partial contents of the training plan, conducted the training not according to the training plans or courses, or the attendance of individual training courses did not reach five (5) attendees or the attendance of joint-training courses did not reach ten (10) attendees.</p> <p>(2) Registration of training courses was not completed three (3) days prior to the training date and the results report was not submitted before tenth of the following month from the training date, and failed to improve after being notified to improve in the designated period</p> <p>(3) Conducting Common Core Learning Projects without selecting the lecturers in the Common Core Learning Project lecturers pool that is provided by the Workforce Development Agency of the Ministry of Labor.</p> <p>(4) The identical external training courses or approved internal training have been subsidized by the other competent authorities.</p> <p>5. The subsidy on training programs shall be rejected or cancelled and the approved training programs shall be abolished if the enterprise meets any of the following circumstances:</p> <p>(1) Conducted the training without complying with the training plan and schedule and did not apply for change within the deadline more than twice.</p> <p>(2) Violated labor laws or regulations in severe circumstances during the training programs.</p> <p>(3) Failed to apply for a subsidy of training expenses according to the</p>
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	<p>Branches write-off schedule in the training year.</p> <p>(4) Provided false information or inflated the budget.</p> <p>(5) Secretly submitted the identical application to other competent authorities for subsidy.</p> <p>6. The enterprise has been subsidized and has (4) or (5) in the preceding items that shall reimburse the subsidy after abolishment. The subsidy shall be suspended for two (2) years from the date of abolishment.</p> <p>7. Enterprises shall cooperate with the authority for inspections without prior notice and real-time inspection, assessment of the outcome of training and other follow-up items. If the enterprise evaded, obstructed or refused such measures and failed to cooperate after being notified to cooperate in the designated period, the subsidy shall be suspended and the approved subsidy abolished. The application for subsidy shall be rejected within one (1) year from the date of the enforcement directive.</p>
R e m a r k	<p>1. In preparation of the summary reports of the subsidization budget, the attached expenditure voucher shall be prepared in accordance with the Management Guidelines for The Disposal of Expenditure Voucher and shall provide the detailed objects of expenditure and the total amount of actual expenditure.</p> <p>2. The subsidization budget involving procurement matters shall be conducted in accordance with the Government Procurement Act. Any balance, interest or other derivative income from the subsidization budget shall be returned at the ratio of subsidization.</p>

