

Appendix 14: Directions of Application for Employee Wage Subsidy

Applicant	Enterprises in which the employees currently serving as stipulated in Subparagraph 2 to 4 of Paragraph 1 of Article 3 of the Regulations
Application Conditions	<ol style="list-style-type: none"> 1. The enterprises reduce the working hours and the corresponding ratio reduction of wage according to agreements made with the laborers in the labor-management meeting. The reduction of the weekly average working hours in each month and monthly insurance salary shall not exceed twenty (20) percent of the weekly average working hours and monthly insurance salary within the preceding three (3) months prior to the agreements, and not lower than eighty (80) percent of the amount; the monthly insurance salary shall not be lower than the monthly basic wage announced by the Ministry of Labor. 2. The registration length of the company or business shall be no less than one (1) year, and the enterprises shall be an insured unit of employment insurance or labor insurance. 3. The employees participating in the business operation adjustment plan shall be compensated on a monthly basis within three (3) months prior to the reduction of the working hours according to the labor-management agreement, such weekly average working hours shall be no less than thirty five (35) hours.
Handling Facilities	Public employment service institutions
Required Documents	<ol style="list-style-type: none"> 1. The required documents for application shall include: <ol style="list-style-type: none"> (1) The business operation adjustment plan shall contain the following content: <ol style="list-style-type: none"> A. The reasons and objective of implementation. B. The strategy of adjustment, schedule and targets. C. Responsible departments and numbers of headcounts. D. The agreed reduction of working hours and the content within.

	<p>E. A copy of meeting document showing the decision of the labor-management meeting that contains the reduction of working hours and the corresponding ratio reduction of wage.</p> <p>F. The list of laborers participating in the plan and the informed consent letters of the reduction of working hours and the corresponding ratio reduction of wage.</p> <p>G. Documentary evidence of operating losses or business contractions.</p> <p>(2) Copies of registration documents of the company of business.</p> <p>(3) The insured's insurance policy data sheet of labor insurance.</p> <p>(4) Related documentary evidence of the enterprises defined in Paragraph 1 of Article 3 of the Regulations. (information that can be cross-checked in administrative systems is exempt)</p> <p>(5) Any other documents required by the Ministry of Labor.</p>
	<p>2. The required documents for the application of the employees wage subsidy shall include:</p> <p>(1) Application form for employee wage subsidy.</p> <p>(2) The list of the laborers participating in the plan.</p> <p>(3) The working hour records, payroll list and attendance records for the preceding three (3) months prior to the agreement on the reduction of working hours and the month of application.</p> <p>(4) The insured's insurance policy datasheet of labor insurance and the front cover copy of the employee's domestic banking institution account book.</p> <p>(5) Any other documents required by the Ministry of Labor.</p> <p>Enterprises applying for the last wage subsidy shall submit the aforementioned documents and copies of payment bill and detailed list of labor insurance of the month of commencement of the plan and the month of the last application of wage subsidy.</p>
Application	1. Enterprises shall submit the application with the required documents

Procedure	<p>to the public employment service institutions within thirty (30) days from the commencement of the business operation adjustment plan.</p> <p>2. Upon receiving the applications, the public employment service institutions may, at its discretion on a case by case basis, appoint experts or scholars to serve as the review committees and give the result of the examination in writing.</p> <p>3. The enterprises shall submit the application for the distribution of wage subsidy on behalf of the employees with the required documents to the public employment service institutions within fifteen (15) days for every thirty (30) day period of the implementation of the business operation adjustment plan.</p>
P a y m e n t	<p>The public employment service institutions shall distribute the allowance on a monthly basis to the accounts of employees that participate in the plan.</p>
Subsidization	<p>1. The public employment service institutions will distribute the employee wage subsidy on a monthly basis; such a subsidy shall be at fifty (50) percent of the difference of an average monthly insurance salary within three (3) months prior to the reduction of working hours according to the agreement and the monthly insurance salary after such reduction.</p> <p>2. Enterprises applying for the last wage subsidy on behalf of the employees, and who are conforming to the following conditions, shall submit documentary evidence of the training period and training hours issued by training organizations to the public employment service institutions for the distribution of twenty (20) percent of the difference of salary set forth in the preceding item:</p> <p>(1) The employees participating in the training programs conducted by, commissioned by or conducted with subsidization by the government.</p> <p>(2) The training hours of each application are no less than sixteen (16) hours.</p>

	<p>3. The wage subsidy shall commence from initiation of the approved business operation adjustment plan and the first day of reduction of working hours and wage. The public employment service institutions shall distribute the employees wage subsidy according to the following standards:</p> <p>(1) Thirty (30) days shall be counted as a month; the subsidy shall be distributed in one month.</p> <p>(2) If the number of days of the last application is more than twenty (20) days yet less than thirty (30) days, the subsidy shall be distributed in one month; for more than ten (10) days yet less than twenty (20) days, the subsidy shall be distributed in a half month.</p>
Additional Directions	<p>1. If the business operation adjustment plan changed owing to the new agreement being made between laborers and the enterprise, the enterprise shall, at the time of applying for the wage subsidy of the current month, submit the required documents, application form of wage subsidy and the list of the laborers participating in the plan after the plan has changed.</p> <p>2. A laborer employed by the same employer shall be subsidized on wage subsidy for no more than six (6) months during implementation of the business operation adjustment plan approved by the public employment service institutions.</p> <p>3. The public employment service institutions shall reject the application of the wage subsidy and cease the acceptance of the following applications submitted by the impacted enterprises in any of the following circumstances:</p> <p>(1) The enterprise failed to maintain ninety (90) percent of the hiring proportion during the implementation of the approved business operation adjustment plan.</p> <p>(2) The enterprise recruited and hired new employees in the responsible departments during the implementation of the approved business</p>

	<p>operation adjustment plan. For the recruitment of disabled or indigenous peoples, according to the hiring proportion of People with Disabilities Rights Protection Act and Indigenous Peoples Employment Rights Protection Act, they shall not be applicable to this item.</p> <p>4. The hiring proportion set forth in section (1) of the preceding item shall be calculated according to the numbers of the insured employees provided in item 1 of Required Documents after approval. The deduction of the numbers of employees shall not include the laborers that voluntarily resigned or resigned in accordance with Article 12 of Labor Standards Act.</p> <p>5. The application of the wage subsidy shall be rejected if the enterprise fails to submit the application within the designated period.</p>
R e m a r k s	<p>1. The application date of the examination of the business operation adjustment plan shall be the date of the submission receipt by the local public employment service institutions. For submissions delivered via registered mail, the application date shall be the delivery date.</p> <p>2. 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>3. 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>