

**Notice of Guangzhou Municipal Human Resources and
Social Security Bureau and Guangzhou Municipal Finance
Bureau on the Issuance of the *Measures for the Management and
Use of Employment Subsidies in Guangzhou***

To all district human resources and social security bureaus, all district finance bureaus, and all parties concerned:

These *Measures for the Management and Use of Employment Subsidies in Guangzhou* are hereby issued for your due implementation.

Guangzhou Municipal Human Resources and Social Security Bureau
Guangzhou Municipal Finance Bureau
February 20, 2019

Measures for the Management and Use of Employment

Subsidies in Guangzhou

Chapter I General Provisions

Article 1 To effectively promote employment and entrepreneurship throughout the municipality and strengthen the management of monies for promoting employment and entrepreneurship, these Measures are formulated in light of the actualities of Guangzhou in accordance with the *Notice of the Ministry of Finance and the Ministry of Human Resources and Social Security on Issuing the Measures for the Administration of Employment Subsidy Funds* (Cai She [2017] No. 164), the *Notice on Issues Concerning the Use and Management of Employment Subsidies* (Yue Cai She [2018] No. 159), the *Opinion of the Guangzhou Municipal People's Government on Further Promoting Employment* (Sui Fu Gui [2018] No. 19) and the *Measures on the Management of Dedicated Guangzhou Municipal Fiscal Funds* (Sui Fu Ban Han [2017] No. 306).

Article 2 In these Measures, "employment subsidy fund(s)" refer to the dedicated funds allocated by the governments of Guangzhou municipality and its districts through their fiscal budgets to support the expansion and promotion of employment, encourage self-initiated entrepreneurship, enhance capabilities in public employment and talent services, and enhance the environment for employment and entrepreneurship. Upon the approval of a district-level people's government, funds for relevant additional project expenditures shall be disbursed from the employment subsidy funds allocated by each district.

Article 3 Apart from talent development subsidies for highly skilled talents, job-seeking and entrepreneurship subsidies for higher education graduates, internship subsidies for higher education graduates, subsidies for demonstrative start-up incubation bases, and grants for outstanding entrepreneurial projects, which shall be borne by municipal finance authorities, the funding for other employment and entrepreneurship projects promoted by these measures shall be jointly borne by municipal and district finance authorities based on existing ratios specified in the fiscal system, pursuant to the principle that fiscal powers and administrative authority should be aligned. Joint funding of employment subsidy expenditures by municipal and district authorities will be implemented from January 1, 2019.

For projects jointly borne by municipal and district finance authorities, funds borne by municipal finance authorities shall be transferred in advance to each district. Each district shall accordingly include such funds in the draft budget for next year and make due reports to the People's Congress of the same level. All district finance authorities shall cooperate with human resources and social security authorities in undertaking their due financial responsibilities.

Chapter II Responsibilities of Each Department

Article 4 Responsibilities of human resources and social security authorities

(I) Main responsibilities of district human resources and social security authorities

1. Prepare annual plans for the use of employment subsidy funds and timely report district funding requirements to the Municipal Human Resources and Social Security Bureau.

2. Strengthen the oversight and management of employment subsidy funds and use these funds in a proper manner; cooperate in performance appraisal as required by relevant regulations.

3. Strictly manage all monies in accordance with relevant provisions on the management of fiscal funds and strictly review all relevant documentation to ensure that they are factually accurate, comply with relevant regulations, and are provided in full.

(II) Main responsibilities of municipal human resources and social security authorities

1. Proceed with employment subsidy fund budget preparations and performance appraisals as required by regulations.

2. Preparations of the annual master plan for municipal employment subsidy funding requirements and detailed plans for their distribution. Municipal human resources and social security authorities should undertake budget audits on the documentation submitted by relevant district and municipal authorities and formulate plans for the allocation of district and municipal employment subsidy funds, which shall be submitted for review and approval per applicable procedures.

3. Public disclosure of relevant information on employment subsidy fund management platforms.

4. Strengthening oversight and management of employment subsidy funds and carrying out performance self-appraisals.

Article 5 Duties of finance authorities

(I) Main duties of district finance authorities

1. Work with human resources and social security departments at the same level for employment subsidy fund guarantee, performance self-appraisal and other related matters.

2. Inspecting the allocation, use and management of employment subsidy funds and strengthening the oversight of such funds.

(II) Main duties of municipal finance authorities

1. Organizing the preparation of employment subsidy fund budgets to ensure all necessary funds are available.

2. Review the employment subsidy fund allocation plans proposed by municipal human resources and social security authorities, and timely allocate such funds.

3. Strengthen oversight and performance appraisal regarding the allocation and use of employment subsidy funds.

Chapter III Scope of Funds Usage, Targets and Standards

Article 6 Training and evaluation subsidies

1. Vocational skills training and evaluation subsidies. These subsidies shall be subject to provincial policies on labor skills upgrading and training subsidies. Vocational skills training and evaluation subsidies for students of ordinary higher education institutions in Guangzhou during their studies shall be subject to provincial policies on promoting the employment of higher education graduates.

2. Entrepreneurship training subsidy. For all urban and rural workers in Guangzhou wishing to start a business, willing to undergo training, and equipped with specific means to start a business (including students from Hong Kong, Macao and Taiwan, but excluding full-time students in ordinary higher education institutions, vocational schools and technical colleges who have not graduated), those who participate in entrepreneurship training and entrepreneurship simulation training in designated entrepreneurship training institutions recognized by human resources and social security administrative departments, and obtain qualification certificates, shall be granted CNY 1,000 as an entrepreneurship training subsidy and CNY 800 as an entrepreneurship simulation training subsidy. Eligible personnel may receive entrepreneurship training subsidies only once.

Entrepreneurship training subsidies for students who are graduating from ordinary higher education institutions in Guangzhou shall be subject to provincial policies on promoting the employment of higher education graduates.

Article 7 Subsidies for the development of highly skilled talents. These subsidies shall be used for expenditures such as the development of training bases for highly skilled talents and “skilled master studios”, as well as used to subsidize the development of national, provincial and municipal training bases for highly skilled talents and “skilled master studios”.

Article 8 Subsidies for encouraging employers to recruit workers

1. Social insurance subsidies for recruitment of persons facing employment difficulties. An employer that recruits persons facing employment difficulties or spouses of military servicemen in accordance with relevant prevailing placement policies, signs a labor contract with them for a term of 1 year or more, apply for employment registration and pay social insurance premiums as required by regulations, shall be granted subsidies, pursuant to the principle of “contributions before subsidies”, based on the basic old-age insurance premiums, unemployment insurance premiums, work injury insurance premiums, maternity insurance premiums and social medical insurance premiums paid by the employer for persons facing employment difficulties (individual contributions shall be borne by individuals). The valid period of subsidies granted to a single employer with respect to a particular employee shall not exceed 3 years (calculated from the year when the employee first became eligible for social insurance subsidies), with the exception of persons facing employment difficulties who are less than 5 years away from statutory retirement age, where subsidies may be granted until their retirement.

2. Ordinary job subsidies for recruitment of persons facing employment difficulties. An employer that recruits persons facing employment difficulties, signs a labor contract with them for a term of 1 year or more, completes employment registration and pays social

insurance premiums as required by regulations shall be granted with ordinary job subsidies of CNY 200 per person per month based on the actual number of employees and the durations of the labor contracts signed. The valid period of subsidies granted to a single employer with respect to a particular employee shall not exceed 3 years (calculated from the year when the employee first became eligible for ordinary job subsidies), with the exception of persons facing employment difficulties who are less than 5 years away from statutory retirement age, where subsidies may be granted until their retirement.

3. Social insurance subsidies for small and micro enterprises that recruit fresh higher education graduates. A small and micro enterprise that recruits fresh higher education graduates, signs a labor contract with them for a term of 1 year or more, and pays social insurance premiums as required by regulations, shall be granted subsidies for a period of 2 years, pursuant to the principle of “contributions before subsidies”, based on the basic old-age insurance premiums, unemployment insurance premiums, work injury insurance premiums, maternity insurance premiums and social medical insurance premiums paid by the enterprise for higher education graduates (individual contributions shall be borne by individuals)

4. Subsidies for employing workers registered as in need of poverty assistance. From 2017 to 2020, employers shall be granted a subsidy of CNY 3,000 per person for employing a worker registered as in need of poverty assistance from Guangdong Province or poverty-stricken regions (including the eastern and western poverty-stricken regions and the (including poverty alleviation and partner assistance areas in the east and west china, and the severely impoverished “Three Regions and Three Prefectures”), provided that these workers are employed in a stable position for more than 6 months (signed labor contracts and contributed to social insurance; workers should be registered as in need of poverty assistance when the labor contract is signed). Subsidies are paid directly to the employer.

Article 9 Public welfare position subsidies. Governments at or above district level that invest in or support the development of public welfare positions, recruit persons who meet relevant conditions, sign labor contracts with them for a term of 1 year or more and pay social insurance premiums as required regulations may apply for public welfare position subsidies, where the criteria for such subsidies shall be subject to the minimum wage standards in the relevant locality. The period of subsidies shall not exceed 3 years, except for workers who are less than 5 years away from statutory retirement age, in which case the period of subsidies may be extended until their retirement. Subsidies are paid directly to the employer.

Subsidies for social insurance premiums paid by individuals in public welfare positions. Workers who are eligible for public welfare position subsidies shall be granted subsidies based on the basic old-age insurance premiums, social medical insurance premiums and unemployment insurance premiums due from them. The period of such subsidies shall be the same as that for public welfare positions. Employers shall apply for such subsidies on the worker’s behalf (when applying for public welfare position subsidies) and disburse these subsidies to the worker.

Specific implementation measures for public welfare position subsidies and subsidies

for social insurance contributions by individuals in public welfare positions shall be subject to provincial regulations.

Article 10 Social insurance subsidy measures for domestic services companies that hire employees shall be subject to provincial regulations.

Article 11 Subsidies for encouraging flexible forms of employment

1. Social insurance subsidies for persons in flexible forms of employment. Persons facing employment difficulties and higher education graduates that have remained unemployed since their graduation (within 1 year after graduation) have achieved flexible employment, gone through employment registration and paid basic old-age insurance premiums and social medical insurance premiums in accordance with the law, they shall be granted social insurance subsidies of CNY 600 per month per the principle of “contributions before subsidies”. The period of subsidies shall not exceed 3 years (calculated from the year when the person first became eligible for social insurance subsidies), except for persons who are less than 5 years away from statutory retirement age, in which case the period of subsidies may be extended until their retirement. The size of these subsidies shall be adjusted by municipal human resources and social security authorities in due course based on prevailing actualities each year.

2. Social insurance subsidy for community employment. If persons facing employment difficulties achieve flexible forms of employment upon placement in community service positions by sub-district (town) or community (village) employment service agencies, complete employment registration, and pay basic old-age insurance premiums and social medical insurance premiums in their personal capacity, they shall be granted social insurance subsidies pursuant to the principle of “contributions before subsidies” and with reference to the levels and duration of such subsidies for persons in flexible forms of employment. Those receiving the social insurance subsidy for persons in flexible employment may not concurrently receive this subsidy.

Article 12 Employment assistance subsidies for higher education graduates

1. Job hunting and entrepreneurship subsidies for higher education graduates. Higher education graduates from urban and rural households in need of poverty assistance (holding a minimum living allowance certificate, a “Five Guarantees” certificate, an impoverished worker certificate, a poverty relief registration card, or a zero-employment household certificate), disabled higher education graduates, and students in higher education who received a state-subsidized loan from higher education institutions in Guangzhou during their graduation year will receive a one-time subsidy if they intend to and actively seek a job or start a business. Each person shall be entitled to a subsidy of CNY 2,000.

2. Employment subsidies for fresh higher education graduates working in community-level positions. Fresh higher education graduates who work (serve) permanently in micro, small and medium-sized enterprises or social administration and public service positions in towns or villages and have been participated in the social insurance system for more than 6 months will receive a community-level employment subsidy of CNY 3,000 per person.

3. Employment subsidies for higher education graduates working in community-level

positions. Higher education graduates who take social administration or public service positions at the community level, such as in towns, villages, sub-districts, and communities (including the "Three Assists, One Help" program, higher education graduates who work as village officials, and other programs for higher education students to serve at the community level, but excluding permanent staff members of government agencies and public institutions) within 5 years of graduation will receive a community-level employment subsidy of CNY 200 per month per person for up to 3 years. Employers will apply for and disburse the subsidy to qualified higher education graduates.

4. Internship subsidies for higher education graduates. Higher education graduates that have not found a job within 2 years of graduation and unemployed youth aged 16-24 will receive an internship subsidy at least equal to 80% of the minimum wage in Guangzhou if they work as an intern for internship units designated by Guangzhou Municipal Human Resources and Social Security Bureau. Part of the subsidy equal to 50% of the minimum wage will be borne by municipal finance authorities for up to 6 months, where each month is calculated defined to have 22 working days. During the internship, internship units shall provide personal accident insurance for their interns.

Interns who are identified as persons facing employment difficulties, members of households registered as in need of poverty assistance, persons receiving a minimum living allowance or disabled persons will receive a living allowance of CNY 500 from the employment subsidy fund. Employers that retain such interns and purchase social insurance for them for more than 6 months after the end of their probationary period will receive an allowance of CNY 3,000 per intern from the employment subsidy fund.

Article 13 Subsidies to promote employment through entrepreneurship

1. One-time start-up grant. Students and graduates who graduated within the past 5 years from ordinary higher education institutions, vocational schools and technical schools, overseas Chinese students who returned to China after receiving their graduation diplomas within the past 5 years, military veterans pursuing new careers, registered unemployed persons, entrepreneurs (businesses) operating courier inns”, homestays, “agritainment lodgings” (*nongjiale*) and returned entrepreneurs, and persons facing employment difficulties will receive a one-time entrepreneurship grant of CNY 10,000 if they successfully start up a business (i.e. such persons are the legal representative or main person in charge of a business that has received an industrial and commercial business license in Guangzhou or that has completed other relevant statutory registration procedures) that remains in regular operation for more than 6 months. Qualified recipients will receive the grant only once.

2. Social insurance subsidies for start-ups. Registered unemployed persons, higher education graduates who graduated within the past 5 years and military veterans pursuing new careers will receive social insurance subsidies for a cumulative period of not more than 3 years pursuant to the principle of "contributions before subsidies" (individual contributions will be borne by individuals) if they start and regularly operate a business that has an industrial and commercial business license issued in Guangzhou or registered with other statutory bodies in Guangzhou. The size of these subsidies shall be equal to that for

employers employing persons facing employment difficulties.

3. Rental subsidies. Current and former (graduated within 5 years) students of ordinary higher education institutions, vocational schools and technical colleges, overseas Chinese students who returned to China after receiving their graduation diplomas within the past 5 years, military veterans pursuing new careers, registered unemployed persons, entrepreneurs (businesses) operating couriers inns”, homestays, “agritainment lodgings” (*nongjiale*) and returned entrepreneurs, and persons facing employment difficulties, who rent business premises in Guangzhou to establish start-ups and act as the legal representatives or principal person in charge of such start-ups, they may apply for a rental subsidy of CNY 5,000 per year. Rental subsidies shall be directly disbursed to the start-up for a cumulative period of not more than 3 years.

4. Subsidies for employment driven by entrepreneurship. Start-ups that have paid social insurance premiums for their employees for more than 3 consecutive months and signed a labor contract with such employees for a term of 1 year or more will receive an “entrepreneurship-driven employment subsidy” based upon the number of employees recruited. The standard subsidy is CNY 2,000 per person for start-ups that have 3 employees or less and CNY 3,000 for those that have more than 3 employees for each additional employee recruited. Each start-up may receive a maximum of CNY 30,000 in such subsidies.

5. Social insurance subsidies for job-creating start-ups established by higher education graduates. A business in regular operation started by higher education graduates who graduated within the past 5 years that has an industrial and commercial business license issued in Guangzhou or that has been registered with other statutory bodies in Guangzhou, and that employs fresh higher education graduates with whom they have signed a labor contract for 1 year or more and for whom all required social insurance premiums have been paid, will receive a social insurance subsidy for these fresh higher education graduates according to the principle of "contributions before subsidies", where such social insurance subsidies shall be equal to those for employers employing persons facing employment difficulties.

6. Subsidies for demonstrative start-up incubation bases. Each new certified municipal demonstrative start-up incubation base will receive a subsidy of CNY 100,000 upon being certified as such. Certified demonstration start-up incubation bases (including those previously certified) that are appraised as required by regulations and found to meet relevant standards will receive a one-time subsidy of CNY 200,000.

7. Start-up incubation subsidies. Each start-up incubation base certified by the Guangzhou Municipal Human Resources and Social Security Bureau that provides start-up incubation services for entrepreneurs for 1 year or more (excluding rent waivers or reductions) will receive a subsidy of CNY 3,000 for every successfully incubated start-up (defined as start-ups that receive an industrial and commercial business license issued in Guangzhou or have been registered with other statutory bodies in Guangzhou after the base has been certified as a municipal start-up incubation base).

8. Outstanding start-up project grants. Outstanding start-up projects that won the

winning prize or higher in the "Winning in Guangzhou" Entrepreneurship Contest and that received an industrial and commercial business license issued in Guangzhou or has been registered with other statutory bodies in Guangzhou within two years after winning the award (from the competition period) will receive a one-time grant. The standard grant amount is CNY 200,000 for first prize winners, CNY 150,000 for second prize winners, CNY 100,000 for third prize winners, and CNY 50,000 for the "winning prize" winners.

Article 14 Subsidies for employment and entrepreneurship services. This subsidy is intended to strengthen the development of the service capacity of public employment and entrepreneurship service agencies, with a focus on supporting the development and maintenance of information network systems, recruitment activities and start-up services provided by public employment and entrepreneurship service agencies jointly with ordinary higher education institutions, vocational schools and technical schools, rewarding and subsidizing start-up incubation bases, and purchasing basic employment and start-up services from the private sector. Expenses for employment and entrepreneurship policy communication and commendations, building of start-up project libraries, promotion and display of achievements from start-up projects, entrepreneurship competitions, transportation and meal allowances for entrepreneurship mentors providing entrepreneurial volunteer services, organization of other necessary entrepreneurial services and special activities, employment agency subsidies, special public employment services (including on-site job fairs and subsidies for groups that have difficulties in finding jobs), subsidies for rural labor surveys, subsidies for personal dossier custody, subsidy for personnel intermediation services, subsidies for human resources surveys and employment and unemployment monitoring, expenses for the collection, analysis, and release of human resources market information, and engagement of social service agencies through government purchase of services may be disbursed from the employment subsidy fund. The proportion of expenses for employment and entrepreneurship services to be subsidized will be determined in accordance with relevant state and provincial regulations. Some specific items, eligible recipients, and subsidy amounts are listed as follows:

1. Subsidies for providing information on job vacancies. Public employment service agencies at the municipal and district levels will receive a subsidy of CNY 2 for every currently valid vacancy in recruitment notices that they feed to the information system. Recruitment notices that contain more than 20 vacancies will be considered as containing 20 vacancies for subsidy purposes. Where an employer issues multiple recruitment notices for the same job category, these shall be viewed as rolled-over notices, and subsidies will be only granted for the first notice of the month.

2. Subsidies for collection of information on job hunters. Public employment service agencies at the municipal and district levels will receive a subsidy of CNY 2 for every piece of currently valid information on job hunters that they provide to the Guangzhou Employment Information System. Each qualified piece of information will be subsidized only once per month.

3. Job fair subsidies. These subsidies are intended to support human resources markets and sub-markets in Guangzhou and labor security service centers at the sub-district (town)

level in organizing job fairs. Each municipality-wide (including joint municipal and district) dedicated job fair will be granted a subsidy of CNY 20,000; each dedicated job fair at sub-markets of the district (including joint district and sub-district linkage) level will be granted a subsidy of CNY 5,000; each "zero-distance" job fair will be granted a subsidy of CNY 1,000.

4. Subsidies for personnel intermediary services. Public employment service agencies for higher education graduates in Guangzhou will receive a subsidy of CNY 20 per graduate per month if they provide free personnel intermediary and personal dossier custody services for 2 years for higher education graduates from Guangzhou who start up a business or a partnership within 2 years of graduation or who are employed by enterprises in Guangzhou under a labor contract effective for 1 year or more.

5. Subsidies for employment and unemployment monitoring. Every monitoring station will receive a subsidy of CNY 1,500 per year.

6. Subsidies for services at the community level. Human resources and social security service platforms at the village (neighborhood committee) level will receive a subsidy of not more than CNY 5,000 per year.

Chapter IV Management, Oversight and Inspection of Fund Usage

Article 15 Labor dispatching units may not apply for any social insurance subsidies and job subsidies stipulated in these Measures (unless otherwise specified).

An employee shall not be concurrently eligible for community-level employment subsidies for higher education graduates, ordinary job subsidies and public welfare position subsidies.

When applying for relevant subsidies for higher education graduates, those who have graduated from foreign (or Hong Kong, Macao and Taiwan) universities shall provide information on their graduation diploma as well as relevant accreditations of their academic qualifications.

Article 16 Employment subsidies may not be used for the following expenditures:

1. Construction of offices.
2. Construction of staff dormitories.
3. Purchase of vehicles.
4. Staff benefits, allowances, and other related expenses.
5. "Three Official Expenses" (official overseas trips, official vehicles and official hospitality).
6. Interest subsidies for entrepreneurship guaranteed loans and expenditures related to the supplementation of surety funds for entrepreneurship guaranteed loans, which are part of inclusive finance policies
7. Expenditures that have been provided for in the department budget.
8. Other expenditures prohibited by laws and regulations.

Subsidies that applicants (including individuals and employers, as below) apply for and receive in accordance with these Measures may be used at the discretion of the applicant and shall not be restricted by the provisions of this Article.

Article 17 All subsidy processing agencies shall accept and review applications for employment subsidies within the scope of their duties and responsibilities. District subsidy processing agencies are primarily responsible for the approval and issuance of subsidies related to municipal and district shared projects. Municipal subsidy processing agencies are mainly responsible for operational guidance, oversight and inspection, performance self-appraisal and informatization related to employment subsidies. Application procedures required by these Measures shall be formulated separately.

Article 18 Municipal and district subsidy processing agencies shall strengthen the review of applications and increase their spot checks. Upon discovery of misappropriation or false obtainment of employment subsidies by means of fraud, such agencies shall promptly request the human resources and social security administrative department at the same level to, pursuant to relevant regulations, recover the funds that have been disbursed and hold the applicants accountable.

Article 19 All human resources and social security authorities and finance authorities shall establish a system for holding all users of employment subsidies accountable for their use.

1. During the process of their review, should municipal and district subsidy processing agencies believe that further verification or supporting documents are required with regards to application documents, the applicant concerned shall actively cooperate and submit relevant supplementary materials within the specified time period; otherwise, their application shall be disqualified.

2. For applicants who do not meet the prescribed conditions, but are identified as persons facing employment difficulties or eligible for relevant subsidies, allowances and other benefits, municipal and district subsidy processing agencies shall order such applicants in writing to refund the corresponding monies to a designated account within 1 month. Where the applicant does not make a refund within the stipulated time frame, such agencies shall request the human resources and social security administrative department at the same level to recover such monies in accordance with relevant provisions.

3. Applicants who provide false documents and fabricate labor relations to obtain relevant subsidies and grants shall be held accountable in accordance with the *Measures of Guangdong Province for Implementing the Employment Promotion Law of the People's Republic of China* and other relevant provisions.

4. If an applicant commit any violation of law or discipline in the process of applying for employment subsidy funds, such violations shall be handled in accordance with relevant laws and regulations, and disbursed subsidies shall be recovered. Further, such applicants will be disqualified from making such applications for 5 years. Their bad faith will be publicity disclosed and concurrently reported to the Municipal Public Credit Management System.

Article 20 All finance authorities and human resources and social security authorities at all levels shall include the management of the use of employment subsidies in the scope of key oversight and inspection, and may hire a qualified private intermediary agency to undertake third-party oversight and inspection.

Chapter V Supplementary Provisions

Article 21 Persons facing employment difficulties refer to the following registered unemployed persons of statutory working age with a Guangzhou household registration who are willing and able to work:

1. Females aged over 40 and males aged over 50.
2. Persons assessed to be disabled by a disability rating agency.
3. Persons entitled to minimum living allowances or from a low-income household.
4. Members of "zero-employment households".
5. Single parents providing for their child(ren).
6. Higher education graduates from poverty-stricken households: Higher education graduates from households facing financial difficulties whose parent(s) hold one of the following: *Guangzhou Poverty-Stricken Worker Certificate*, *Guangzhou Urban Resident Minimum Living Allowance Certificate*, *Guangzhou Rural Villager Minimum Living Allowance Certificate* or *Guangzhou Low-Income Household Certificate*.
7. Those continually unemployed for a period of one year or more.
8. Other circumstances as determined after the approval of the municipal government.

Article 22 Graduation year refers to the calendar year wherein a student graduates, i.e. from, January 1 to December 31. Academic year of graduation refers to the 12 months from July 1 of the year prior to graduation. Fresh higher education graduates refer to higher education graduates who received their graduation certificates within the past 12 months.

Article 23 Start-ups refer to small and micro enterprises, individually-owned businesses, social service agencies, professional farmers' cooperatives, family farms and other similar organizations registered in Guangzhou within 3 years prior to the date these Measures are implemented or after their implementation.

The standards for the classification of micro, small and medium-sized enterprises shall be subject to the *Notice on Issuing the Provisions on the Classification Standards for Small and Medium-sized Enterprises* (Gong Xin Bu Lian Qi Ye [2011] No. 300).

Article 24 These Measures shall apply to applications for job-hunting and entrepreneurship subsidies by eligible graduates from senior and preparatory technician classes in technical colleges in Guangzhou and vocational education graduates from municipal special education colleges in Guangzhou.

Graduates of Guangzhou technical colleges who have received the corresponding vocational qualification certificates for senior workers and technicians (senior technicians) and vocational education graduates of special education colleges are entitled to employment subsidy policies equivalent to those for higher education graduates, such as vocational skills training and evaluation subsidies, social insurance subsidies, job subsidies, and subsidies for employment in micro, small and medium-sized enterprises.

Higher education graduates participating in community-level service projects shall, within 2 years after the completion of their service and upon passing performance appraisals, be entitled on the same terms to the benefits of employment and entrepreneurship policies for fresh higher education graduates.

Article 25 Residents of Hong Kong, Macao and Taiwan who meet the conditions stipulated in these Measures are entitled to the benefits of employment and entrepreneurship subsidy policies on the same terms. With respect to identity documents required when applying for subsidies, the Residence Permit for Hong Kong and Macao Residents, Residence Permit for Taiwan Residents, Mainland Travel Permit for Hong Kong and Macao Residents, Mainland Travel Permit for Taiwan Residents, graduation certificates issued by mainland universities and other valid travel documents are acceptable.

Article 26 After the implementation of local administration of vocational skill training and evaluation subsidies, entrepreneurship training subsidies, job hunting and entrepreneurship subsidies, start-up incubation subsidies and internship subsidies for provincial internship bases for graduates of senior and preparatory technician classes in ministerial & provincial universities and provincial technical colleges, and vocational education graduates of Guangzhou municipal special education institutions, national and provincial regulations regarding expenditure items, scope of recipients, and size of subsidies shall apply.

Article 27 Those receiving recruitment subsidies and job subsidies from employers when these Measures come into effect shall continue to receive such subsidies until the expiration thereof. The size of such subsidies shall be subject to these Measures.

Persons facing employment difficulties, who are receiving community-level employment subsidies when these Measures come into effect, may apply for community employment social insurance subsidies in accordance with these Measures, provided that they have paid basic old-age insurance premiums and social medical insurance premiums in their personal capacity.

Article 28 These Measures shall take effect from April 1, 2019 for a period of 5 years. The *Notice on Issuing the Measures for Employment Promotion Subsidies for Groups Facing Financial Difficulties in Guangzhou* (Sui Ren She Fa [2013] No. 29), *Notice on Further Implementing the Employment and Entrepreneurship Subsidy Policy for Higher education graduates* (Sui Ren She Fa [2014] No. 29), *Notice on Relevant Issues Concerning the Adjustment of Some Items Covered by Special Employment Funds* (Sui Ren She Fa [2014] No. 46), *Notice on Allocating Job-Hunting Subsidies for Higher Education Graduates* (Sui Ren She Fa [2015] No. 20), and *Notice on Issuing the Measures for Entrepreneurship-Driven Employment Subsidies in Guangzhou* (Sui Ren She Fa [2015] No. 57) are concurrently repealed.