**Appendix**

**Guidelines for the Issuance of the One-Off Vocational Training Subsidy**

In accordance with the authorisation of *the Notice of the Ministry of Human Resources and Social Security, the Ministry of Finance and the State Taxation Administration on Utilizing the Unemployment Insurance to Stabilise Jobs, Improve Vocational Skills and Prevent Unemployment (RSBF [2022] No. 23)*, and in light of the actual situations in Guangdong Province, the guidelines for the issuance of a one-off vocational training subsidy are hereby released as follows.

**I. Conditions for grants**

From January 1 to December 31, 2022, cities at or above the prefectural level with one medium- or high-risk area for COVID-19 or more may issue a one-off vocational training subsidy to micro-, small- and medium-sized enterprises (MSMEs) that are temporarily unable to operate normally due to the severe impact of the COVID-19 epidemic, and support enterprises in organising employees to train in the form of work. The identification of medium- or high-risk areas is subject to the announcement issued by the epidemic prevention and control headquarters or health authorities at or above the prefectural level.

**II. Subsidy receivers**

The subsidy is intended for MSMEs that are temporarily unable to operate normally due to the severe impact of COVID-19 within the jurisdiction of the city. Subsidies for social groups, foundations, social service agencies, law firms, accounting firms, and self-employed households insured as public employers (hereinafter referred to as “units”) shall be implemented with reference to this policy. Among them, commercial human resources service agencies and labour dispatch agencies should be granted subsidies according to the actual number of workers they employ (if necessary, they need to provide the relevant documents required by the handling agency), and zombie enterprises are not included in the subsidy list. Types of enterprises are classified in accordance with the *Notice of the National Bureau of Statistics on the Issuance of Measures for the Classification of Large, Small, Medium- and Micro-Sized Enterprises for Statistical Purpose (2017)* (*GTZ [2017] No. 213*, hereinafter referred to as *Document 213*); the types of units are classified with reference to other industry standards not specified in the *Document 213* (a business with an average number of 300 insured employees or more is a large enterprise, or it falls into the category of MSMEs).

Local handling agencies may issue a one-off vocational training subsidy to MSMEs and units within the city’s jurisdiction that are severely affected by COVID-19, and inform them of the conditions of entitlement to the subsidy through appropriate means at the time of issuance. MSMEs and units that consider themselves ineligible may return the subsidy funds they received to the social security agency. If, after the further examination by the social security agency, the subsidy is issued to an enterprise or unit that does not meet the requirements, the said enterprise or unit is obliged to cooperate with the social security agency in recovering the subsidy funds abovementioned.

**III. Criteria for subsidy and calculation of the number of insured persons**

A one-off vocational training subsidy of 500 yuan per insured worker is paid to the above enterprises and units, i.e. the amount of the subsidy is equal to the number of insured persons multiplied by 500 yuan.

The insured workers abovementioned mean those who are covered by unemployment insurance. The number of insured workers is calculated as follows:

(i) For cities at or above the prefectural level with one medium- or high-risk area for COVID-19 or more from January to April 2022, the number of insured workers shall be the average number of insured workers of that enterprise or unit from January to April 2022.

(ii) For cities at or above the prefectural level with one medium- or high-risk area for COVID-19 or more in May 2022 and thereafter, the number of insured employees shall be the average number of insured workers of that enterprise or unit from January 2022 to the month in which the medium- or high-risk area(s) emerged.

(iii) For newly established enterprises and units in 2022, the number of insured persons will be the average number of insured persons from the month of their establishment to the month in which the medium- or high-risk area(s) emerged (enterprises and units established after the control measures in the medium- or high-risk area(s) have been lifted shall not be eligible for the one-off vocational training subsidy).

The number of insured workers shall be rounded to 2 decimal places according to the above calculation method.

**IV. Other matters**

**(i) Issuance without the need of application.** The one-off vocational training subsidy is issued without the need of application, and is paid by the local social security agencies to the public accounts of the eligible enterprises and units through big data matching. For those that do not have a public account, the subsidy will be issued to the account provided by the tax agencies in accordance with the *Tripartite Agreement on Entrusting Banks (Financial Institutions) to Transfer Tax and Fee Payments* signed with the enterprises and units. For cities at or above the prefectural level with medium- or high-risk areas for COVID-19 before the issuance of this document, in principle, the subsidy shall be given within one month upon the issuance of this document; for cities with medium- or high-risk areas after the issuance of this document, in principle, the subsidy shall be issued within one month after the date when relevant medium- or high-risk areas are designated; for cities at or above the prefectural level with medium- or high-risk areas emerging in December 2022, the subsidy shall be issued before the end of January 2023.

**(ii) No supporting documents are required.** The issuance of the subsidy does not require enterprises or units to provide any supporting documents, such as training plans, training certificates, rosters of employees, and production and business situations.

**(iii) Applying and claiming channels.** Enterprises and units that are eligible for the subsidy and still have not received the subsidy after one month of the local issuance of the one-off vocational training subsidy can log onto the provincial government service platform or go to the local social security agency or human resources comprehensive service centre, to fill in the relevant information and submit the subsidy application, which will be examined and issued by the local social security agency within one month.

**(iv) Provisions for the number of subsidy issuance.** The same enterprise can only be entitled to receiving the subsidy for one time, the amount of which is determined by the subsidy due at the time of the first designation of medium- or high-risk areas. Those who are eligible are also entitled to the unemployment insurance rebate and deferred payment of unemployment insurance premiums.

**(v) Provisions for the number of relief initiation.** Where there are two or more medium- or high-risk areas in cities at or above the prefectural level, the work of issuing the one-off vocational training subsidy may be initiated accordingly, and the subsidy may be issued to newly established MSMEs and units after the previous medium- or high-risk areas have been put under normalized control.

**(vi) Other requirements.** The implementation of the one-off vocational training subsidy is subject to the requirement of a two-year fund reserve period, and the subsidy is sourced from the unemployment insurance fund. Cities at or above the prefectural level that have a reserve period of fewer than two years before the provincial overall planning of the unemployment insurance fund may issue the subsidy after the reserve period has been met by the overall planning. After the overall planning, if the fund of a city at or above the prefectural level is insufficient to pay the subsidy, it may apply to the provincial-level authorities for fund allocation in accordance with the regulations.