Revised Table 2 - Various Subsidy Measures List for Children and Youth

	Item/Age	Age 0-1	Age 1-2	Age 2-3	Age 3-4	Age 4-5	Age 5-6	Age 6-15	Aged 15-18
Nursery care	Nursery and education	1. Item description: Babysitter nursery subsidy, central government's subsidy 2. Subsidy object: children under the age of 2 3. Qualifications: (1) Both parents or a single parent who is employed cannot personally take care of children under the age of 2 and need nursery services from a community babysitter system or babysitter in an approved nursery center. (2) Individual income tax rate for children's parents in recent year approved by the taxing authority that does not reach 20% (3) A family with more than three births applying for a babysitter system or babysitter in a nursery center is not limited to employment or family's total income.		1. Item description: Special deduction for preschoolers (Ministry of Finance) 2. Applied object: Taxpayers raising children under the age of 5 3. Deduction amount: If applicable tax rate for yearly individual income is under 20%, deduction amount is NT$25,000 per child each year.			1. Item description: Educational subsidy of tuition exemption for children under the age of 5 2. Qualification: Tuition exemption for children under the age of 5 who study in public kindergartens/nursery schools/private kindergartens/nursery schools for joining cooperative programs; extra subsidy covering other schooling expenses for economic disadvantaged families (yearly income under NT$700,000) 3. Subsidy amount: (1) max. NT$14,000 subsidy for children studying in public kindergartens/nursery schools & private kindergartens/nursery schools for joining cooperative programs (2) max. NT$ 30,000 subsidy per year for children studying in private kindergartens/nursery schools for joining cooperative		1. Item description: Tuition exemption for senior high school/vocational high school (Ministry of Education) 2. Subsidy object: Students who study in senior high school and vocational high school (5-year junior college) after Aug. 2014 3. Qualification: Tuition exemption for all students studying in senior high schools and vocational high schools (5-year junior college) from effective date 4. Effective date: Aug. 2014
	Subsidies for nursery and education	4. According to a babysitter's qualifications, subsidy is classified as follows: (1) Nursery service offered by a babysitter with technician certificate: a. Ordinary family: NT$3,000 per child each month b. Middle-low income household: NT$4,000 per child each month c. Low-income household: NT$5,000 per child each month (2) Nursery service offered by a babysitter with a graduate background from the relevant departments or trainee obtaining course-completion certificate from a professional babysitter training program: a. Ordinary family: NT$2,000 per child each month		1. Item description: Subsidies for nursery and education of children (over 2 ~ under 5 years old) in middle-low-income households 2. Qualification: Children of middle-low-income households who study in public/private nursery schools 3. Subsidy content: NT$6,000 max. per child each semester			1. Item description: Subsidies for nursery and education of aboriginal children 2. Qualification: Children aged 5 who study in public/private nursery schools 3. Subsidy content: max. NT$2,500 per child each semester; max. NT$10,000 per child studying in private nursery school each semester		
	Nursery allowance			1. Item description: Nursery allowance subsidized by the county government for children of low-income households 2. Subsidy object: Children from the age of 2 to under age 6 of low-income households who study in public/private kindergartens 3. Qualification: Children of low-income households who study in public/private kindergartens 4. Subsidy: NT$1,500 per child each month 1. Item description: Central government subsidies for nursery allowance for children in special circumstances 2. Qualification: Children from the age of 2 to under age 6 of low-income households who study in public/private kindergartens 3. Subsidy: NT$1,500 per child each month					
Insurance	Children accident insurance			1. Item description: Central government subsidies for children accident insurance for nursery school children 2. Qualification: Children from the age of 2 to under age 6 study who in public/private nursery schools 3. Subsidy content: According to an open bidder award, the government subsidizes 1/3 of the payable premium for each child, i.e. NT$80 per ordinary child each semester. Furthermore, (1) Children of low-income households holding a certificate issued by the village/township office (2) School children with severe and extremely severe disabilities and children severely and extremely severely handicapped (3) Aboriginal children (4) The government fully subsidizes the premium for children living on offshore islands					
	Allowance for unpaid parental leave for raising children	1. Item description: Allowance for unpaid parental leave for raising children (0 - under the age of 3) (Council of Labor Affairs) 2. Subsidy object: Insured years for the insured under employment insurance over 1 year in total and children under the age of 3 3. Subsidy amount: Computed at 60% of the insured's average insurance salary for max. 6 months payment per child; if both parents are insured under employment insurance, subsidy will be paid separately.							
Living assistance (subsidy)	Parenting allowance	1. Item description: Parenting allowance for unemployed parents 2. Qualification: One of the parents in a family needs to raise children ages 0-2, causing them not to be employed 3. Subsidy contents: (1) NT$5,000 per person each month for low-income households (2) NT$4,000 per person each month for middle-low-income households (3) NT$2,500 per person each month for a family's							
	Living assistance for low-income households			1. Item description: County/municipal government appropriates living subsidy for children of low-income households (aged 0-aged under 15) 2. Qualification: Comply with Article 2-3 prescribed in the law of low-income households 3. Subsidy contents: (1) Kaohsiung City, each county/city in Taiwan: NT$2,200/person; (2) Taipei City: NT$1,400-6,213/person appropriated in accordance with Article 2-4 prescribed in the law of low-income households					Item description: Living assistance for senior high school and vocational school students of low-income households (age 15- under the age of 18) Qualification: Comply with Article 2-3 prescribed in law of low-income households Subsidy content: NT$5,000/person
	Living assistance for children and youth			1. Item description: Central government appropriates living subsidy for children of low-income households (aged 0-aged under 18) 2. Subsidy object: Children and youth encounter difficulties due to both parents being dead, one of their parents being dead, having a serious disease, being missing, or serving a sentence and failing to foster, or an unmarried pregnancy. 1. Item description: Central government appropriates living assistance for children of families in special circumstances (0-14 years old) 2. Qualification: Family's income does not exceed 2.5 times of minimum living expenses per person each month and 1.5 times of average consumption expenditure per person each month in Taiwan, and family property does not exceed a certain amount announced by the central competent authority. 3. Subsidy conditions: A person, under the age of 65 meets 7 conditions, including his/her spouse is dead or missing up to 6 months after reporting to the police for lost-and-found. 4. Subsidy content: 1/10 of the lowest wage in the current year as subsidy.					
	Emergency living assistance for children and youth in middle-low-income households	1. Item description: Central government subsidizes emergency living assistance for children and youth of vulnerable families (age 0- under age of 18) 2. Qualifications: (1) Family income does not exceed 1.5 times of min. living expenses per person each month (Municipal government: family income does not exceed 80% of consumption expenditure per person each month) ; (2) Real estate does not exceed NT$ 6.5 million in total; (3) Average individual income does not exceed NT$150,000, etc. 3. Subsidy conditions: Children encounter living difficulties due to one of their parents or supervisor is unemployed, sentenced to be in prison, has a serious disease, mental disease or is under drug/alcohol abuse treatment 4. Subsidy content: NT$3,000/person; in principal, subsidy for 6 months to max. 12 months							
Medicare subsidy	Medicare subsidy for children under the age of 3	1. Item description: Central government subsidizes medicare subsidy for children under the age of 3 (0-3 years old) 2. Qualification: Children under the age of 3 participate in national health insurance 3. Subsidy content: Subsidies for clinical, inpatient expenditures under national health insurance at own cost							
	Early intervention service for children	1. Item description: Central government subsidizes early intervention education and traffic subsidies for children with developmental delays (0- under the age of 6) 2. Qualification: Preschoolers with developmental delays or disabilities 3. Subsidy content: max. NT$5,000 per person each month for low-income households, and max. NT$3,000 per person each month for non-low-income households after auditing							
	National health insurance for children of middle-low-income households	1. Item description: Central government subsidizes national health insurance for children and youth of middle-low-income households (0-under the age of 18) 2. Qualifications: (1) Family income does not exceed 1.5 times the lowest living expenses per person each month; (2) Average individual income does not exceed NT$112,500 (Taiwan area) 3. Subsidy content: Subsidy for national health insurance at own cost							