

# 2020 Subsidy for Institutional Accommodation Residents



All the following **3** requirements **MUST** be met

## A.Type of accommodation

The person being cared for must reside in a general nursing home, psychiatric nursing home, senior citizens' welfare institution (excluding domiciliary care recipients), institutions for persons with disabilities, veterans home established by the Veterans Affairs Council (excluding domiciliary care recipients and care recipients at public expense), placement and educational institutes for children and youth (replaced in accordance with relevant laws), or long-term care institutions providing institutional care.

## B.Days of residence

Between January 1, 2020, and December 31, 2020, the resident must have resided in the institutional accommodation for a cumulative period of at least 90 days.

Note: The following three conditions do not count as days of residence:

1. Bed reservation period.
2. Respite care period.
3. Both entering and leaving the accommodation are regarded as "leaving the accommodation"

## C.Tax payment conditions of the resident

Upon verification by the taxation authority, the subsidy applicant, either the resident in request or the individual recognized as filing the 2018 individual income tax return jointly with the resident, must meet all of the following requirements:

1. Having a progressive tax rate of <20%.
2. Choosing the consolidated tax filing option (i.e., dividends and surplus profits are merged into the gross consolidated income).
3. Being exempted from paying the basic income tax.



## Procedure for the 2020 Subsidy Application

Period for the first-stage application: **October 1, 2020, to December 13, 2020**

Period for the second-stage application: **January 1, 2021, to March 2, 2021**

### Application form

(Applicant: either the institutional accommodation resident in request prioritized or the individual who signed the accommodation contract for the resident)



One copy of each of the following documents are required: (1) National identification card of the resident in question and/or the applicant, (2) institutional accommodation contract and payment receipt (or proof), and (3) bank passbook of the applicant (or the resident in question).

Apply with the municipal or county (city) government where the institutional accommodation in which the resident has most recently lived in 2020 is located.

Review and verification of the submitted tax return documents, and verification of the submitted resident information

The subsidy is granted to the applicant through wire transfer or by mailing a check payable to the resident.

Note: Each eligible individual is entitled to receive a maximum subsidy of NT\$ 60,000 per year in a lump sum.

\*For those with long-term care needs, please call 1966.



For more information, please visit the long-term care website portal:  
<https://1966.gov.tw/LTC/lp-4511-201.html>



Ministry of Health and Welfare



Long-Term Care 2.0  
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