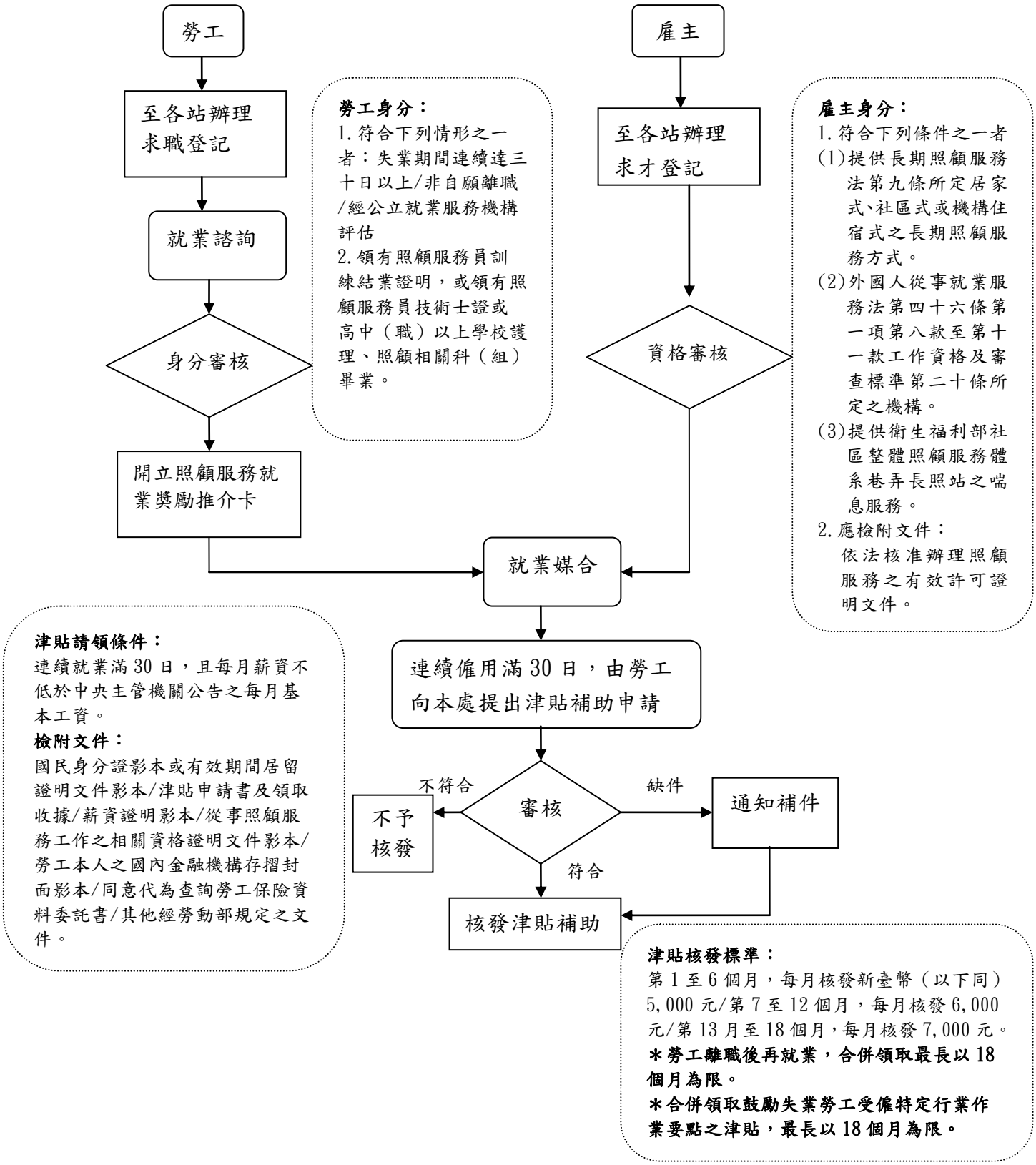鼓勵失業勞工受僱照顧服務業作業要點/照服員就業獎勵津貼流程圖