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Summary: Article 489 of the Civil Code, Articles 44, 56, 57, and 63 of the Employment Service Act, and Article 45 of the Regulations on the Permission and Administration of the Employment of Foreign Workers stipulate that if an employer commissions a manpower agency in writing to arrange foreign workers, the manpower agency must ensure that the workers do the intended work and cannot make the workers perform other tasks.

Full text: 1. During the validity period of the work permit, the decease of a care receiver constitutes a major reason for inability to pay salary, and the employer or the foreign worker may terminate the labor contract in accordance with Article 489 of the Civil Code, which extinguishes the employment relationship. In the event, the employer must, in accordance with Article 56 of the Employment Service Act (the "Act") and Article 45 of the Regulations on the Permission and Administration of the Employment of Foreign Workers (the "Regulations"), notify the local competent authority and police department in writing within three (3) days from the termination of the employment relationship, with a copy to this Council, which will revoke the foreign worker's work permit on the basis of Article 73 of the Act.

Thus, if the care receiver passes away, the work permit of the foreign worker must be revoked through the above procedure; the permit does not terminate by operation of law. After the foreign worker's work permit has been revoked in accordance with the Regulations and transfer to another employer has been approved in accordance with Article 59 of the Act, the original employer must still do their utmost to provide proper life care for the foreign worker awaiting employment transfer, while not engaging the foreign worker in work, which would constitute a violation of Article 44 or Article 57, Paragraph 1 of the Act to illegally house or hire a foreign national with in invalidated work permit. Article 63 of the Act stipulates punishment with a fine of TWD 150,000 to TWD 750,000.

2. As mentioned above, during the period of awaiting transfer to a new employer, the foreign worker whose employment relationship with the original

employer has terminated, does not provide labor and thus the employer is not obligated to pay salary. However, the original employer must still do their utmost to provide proper life care for the foreign worker. Specifically, the original employer is responsible for providing room and board during the period of awaiting transfer to a new employer.

3. If the employer has commissioned a manpower agency in writing to arrange foreign workers, the manpower agency must do its utmost to fulfill its duties and must not engage the foreign worker in work. If the employer violates the Act or any Orders issued pursuant to the Act, a fine of TWD 60,000 to TWD 300,000 will be imposed in accordance with Article 67 of the Act.