

Ministry of Labor

Law Source Retrieving System Labor Laws And Regulations

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Title : Regulations on the Permission and Administration of the
Employment of Foreign Workers (2020.09.02 Modified)

Chapter I General Provisions

- Article 1 The Regulations are prescribed in accordance with Paragraph 2 of Article 48 of the Employment Service Act (hereinafter “the Act”).
- Article 2 For the purposes of the Regulations:
1. The term “type A foreign worker(s)” means those foreign person(s) who are employed to engage in jobs as referred to in Subparagraphs 1 to 6 of Paragraph 1 of Article 46 of the Act;
 2. The term “type B foreign worker(s)” means those foreign person(s) who are employed to engage in jobs as referred to in Subparagraphs 8 to 11 of Paragraph 1 of Article 46 of the Act;
 3. The term “type C foreign worker(s)” means those foreign person(s) who engage(s) in jobs in accordance with Subparagraphs 1 or 2 of Article 50 of the Act;
 4. The term “type D foreign worker(s)” means those foreign person(s) who engage(s) in jobs as referred to in Subparagraphs 1 to 4 of Paragraph 1 of Article 51 of the Act.
- Article 3 The Central Competent Authority, after evaluating the conditions of the supply and demand of labors in terms of the circumstances of the domestic economic development and the employment market, may announce the number and proportion of, and the categories of occupations engaged in by the type A foreign workers as referred to in Article 2 to be domestically recruited by employers.
- Article 4 The entry visa held by a foreign worker shall be deemed as a work permit, should such visa be granted on the basis of an international written agreement specifying the foreign work permit, the number of people and the period of residence (stay) although the primary purpose of such agreement is not to enter the Republic of China to work. The period deemed as work permit referred to in Paragraph 1 of this Article shall not be longer than one year.
- Article 5 The entry visa or the entry permit held by a foreign worker who engages in the occupations referred to below shall be deemed to be a work permit and the period of stay allowed by the visa or the permit shall be within thirty days:
1. To engage in work mentioned in Paragraph 3, Article 51 of the Act.
 2. To help assist in the solution of emergency cases and related problems for the purpose of public welfare and to engage in work prescribed in Subparagraph 1, Paragraph 1, Article 46 of the Act.
 3. To engage in speeches or commercial technical advisory work, as prescribed in Subparagraph 1, Paragraph 1, Article 46 of the Act, as well-known experts recognized by the central authorities in charge of the relevant industries or invited by post-secondary institutions, government agencies at all levels, and their affiliated academic research institutions.
 4. To engage in non-profit artistic and cultural performances or sporting events at the invitation of government agencies at all levels or foreign missions or institutions in Taiwan.
- A foreigner who holds an Academic and Business Travel Card issued by the immigration authority and is engaged in speeches or commercial technical

advisory work provided in Subparagraph 1, Paragraph 1, Article 46 of the Act shall be deemed as being given a work permit in the event that the period of stay granted in the entry visa or the entry permit is within ninety days.

Article 6 Unless otherwise provided for in the Act or in the Regulations, an employer shall apply with the Central Competent Authority for a permit to recruit foreign worker(s) to engage in occupations in the Republic of China.

Prior to granting the permit as referred to in Paragraph 1 of this Article, the Central Competent Authority may consult with the Central Competent Authority administering the occupations in question for reviewing their opinions and comments thereon.

Where an employer engages a foreigner in such occupations as those provided in Subparagraph 2, Paragraph 1, Article 48 of the Act, he/she shall verify the original Alien Resident Certificate and joint-family household registration data of such foreign.

Article 6-1 An employer may apply for employment of a foreign worker or a foreign worker may apply for a work permit through the Internet as stipulated by the Central Competent Authority following its public announcement. Unless otherwise approved by the Central Competent Authority with legitimate reasons, an employer shall apply for employment of a type B foreign worker or a type C foreign worker shall apply for a work permit through the Internet in accordance with the preceding paragraph. An employer who applies in accordance with stipulation in the preceding two paragraphs shall safekeep the written originals of all application document for at least five years.

Article 6-2 If the employer obtains a certificate of the employment of foreign workers which is issued by government institutions or state-owned enterprises and is available for search on the Internet, additional attachment of the stated certificate is not required. The above-mentioned document shall be announced by the Central Competent Authority.

Chapter II Application for the Permit to Employ the Type A Foreign Workers

Article 7 When applying to employ type A foreign workers, employers shall provide the following documents:

1. Application form.
2. Photocopies of ID, passport or alien resident certificate of applicant or person in charge of the company, company registration, business registration certificate, factory registration certificate, franchise license, etc. However, those exempted from providing factory registration certificates or franchise licenses shall not be subject to the above provision.
3. Photocopy of Employment Contract.
4. Name list, photocopies of passport or alien resident certificate, and photocopies of certificates of degree of foreign workers under employment. However, foreign workers entering Taiwan R.O.C. covered by Article 46, paragraph 1, subparagraph 2, 5 and 6 of this Regulation, shall be exempted from providing photocopies of certificates of degree.
5. Receipt of review fee.
6. Other documents according to regulations of central competent authority.

Application for foreign workers to enter Taiwan R.O.C. For work covered by Article 51, paragraph 3 of this Regulation shall provide the following documents in addition to the documents mentioned in subparagraph 1, 5 and 6 of the aforementioned paragraph:

1. Photocopies of contracts for contracting, sale and purchase, technical cooperation, etc.
2. Certificate for local, foreign corporate registration of both parties.
3. Certificate for issuance of assigned work to foreign legal instrument.
4. Certificate of registration or filing of applicant unit. For franchise business, photocopies of license certificate, ID, passport or alien resident certificate of person in charge shall also be provided.
5. Name list, photocopies of passport or alien resident certificate, and photocopies of certificates of degree of contracting foreign worker. For those starting work within the previous year upon date of application and application for work of no more than a total of ninety days shall be exempted from providing photocopies of certificates of degree. If documentation attached as required by the above two provisions is issued outside of the country, the central competent authority may require verification of such documents by Taiwan's overseas embassies. If the employer is a social group, in addition to the provision of documents stated in subparagraphs 1, 3 and 6 of paragraph 1, the employer shall also provide a group registration certificate and photocopies of ID, passport or alien resident certificate of person in charge of the group.

- Article 8 Should an employer find it necessary to continue the employment of the type A foreign worker(s), the employer shall, within four months prior to the expiration of the employment permit, apply for extension of the employment permit with the documents as referred to in Subparagraph 1, Subparagraphs 3 to 6 of Paragraph 1 of Article 7 to the Central Competent Authority. But those whose duration of employment permit is less than six months may only apply their extension after two-third of the duration of employment permit.
- Article 9 Should the period of stay of foreign worker(s) as referred to in Article 5 be thirty-one days or more but not over ninety days, the employer(s) may apply pursuant to Article 7 for permit to employ such foreign worker(s) within thirty days following such foreign worker(s)' entry into the Republic of China.
- Article 10 Whenever granting the permit or the extension thereof to employ the type A foreign worker(s), the Central Competent Authority shall also notify the Ministry of Foreign Affairs of such grant.
- Article 11 Should any of the following events occur, the Central Competent Authority shall not grant all or part of employment permit(s), nor the extension thereof, for employment of Type A Foreign Worker(s):
1. Providing false or invalid information.
 2. The foreign worker to be recruited fails the health examination conducted in accordance with Regulations Governing Management of the Health Examination of Employed Aliens stipulated by the Central Competent Health and Welfare Authority.
 3. The application is not made in conformity with relevant requirements and the employer fails to make necessary supplements and/or rectifications thereof within the specified period.

4.Any violation of the standards as set forth in accordance with Paragraph 2 of Article 46 of the Act.

Article 11-1Employers of the type A foreign worker(s) shall provide written notice to the Central Competent Authority within three days if the foreign worker(s) had the event of leaving without making payment according to the law.

Article 11-2The application and administration after entry of foreign worker(s) who enter the Republic of China to work in accordance with Paragraph 3 of Article 51 shall apply, except specified otherwise in the Act, to the specifications of the type A foreign worker(s) referred to Subparagraph 1 of Article 2.

Article 11-3In the event where a foreign worker works in the territories of the Republic of China in accordance with Subparagraph 1 or 2, Paragraph 1, Article 46 of the Act for business lines which are open under a documented international pact, the business entity which executes the agreement shall apply for a permit according to the requirements for Type A foreign worker(s) unless otherwise prescribed in the Act or these Regulations.

In the event where the business entity in the preceding paragraph is a business entity located in the Free Economic Pilot Zones ("FEPZs") and is engaged in a business listed in Subparagraph 1 or 2, Paragraph 1, Article 46 of the Act in FEPZs, it needs not be restricted to the contract for the business lines allowed under international treaties. The provisions for management of Type A foreign worker(s) shall be applicable to the foreign worker specified under the two preceding paragraphs.

The following documents shall be provided when applying for a permit under Paragraph 1 or 2 in addition to those documents required as specified under Subparagraphs 1, 5, 6, Paragraph 1 and Subparagraph 4, Paragraph 2 of Article 7:

I.The photocopy of the Agreement in photocopy.

II.The Photocopies of the roster of foreign worker(s), passports in photocopies, certificates of graduation (diplomas) or photocopies of the supporting certificates in photocopies. In a case where a foreign worker is engaged in the job under the Subparagraph 2, Paragraph 1, Article 46 of the Act, nevertheless he/she may be exempted from presenting, the certificate of graduation (diploma) or the other supporting certificates may be exempted.

In the event that the qualification requirements to be obtained for a foreign worker to allow him/her to engage in the jobs under Paragraph 1 or 2 are consistent with certain methods and conditions of professional practice, such foreign worker shall additionally satisfy the requirements by the laws and regulations promulgated by the competent authorities in charge of the target business at the Central Government level.

Chapter III Application for the Permit(s) to Recruit and Employ the Type B Foreign Worker(s)

Article 12 In order to apply for a permit to employ type B foreign worker(s), an employer shall offer reasonable employment terms and register such employment demands with the local Public Employment Services Institutions, and following the registration, shall advertise such employment demands on the Employment Information Network established by

the Central Competent Authority pursuant to Article 22 of the Act and the recruitment of domestic workers shall be conducted for at least twenty-one days. If an employer advertises such employment demands in one of the domestic newspapers assigned by the Central Competent Authority for three days at the same time, the recruitment for domestic workers shall be conducted at least fourteen days following the day on which said advertisement period ends.

The advertisement for employment demands as referred to in Paragraph 1 of this Article shall specify the type of work and the number of persons to be recruited, the required specialty or qualifications, the name of the employer, the wage/salary, the working hours, the working location, the employment period, whether meals are provided and the name, address and telephone number of the Public Employment Service Institutions which processed the registration.

When conducting the recruitment as referred to in Paragraph 1 of this Article, the employer shall notify the labor union or the workers of the business entity involved in such recruitment, and shall announce the recruitment publicly in such a place as to make it apparent and obvious to the workers in the business entity.

When applying to employ in-house nurses, an employer shall follow the specifications set forth in Article 12-1.

Article 12-1 The employer who wants to hire a house nursing caregiver shall go to the medical institutions appointed by Central Competent Authority to apply for a professional assessment of the nursing-needed people. If the nursing-needed people assessed professionally are considered to possess the qualifications for hiring a foreign caregiver, and there are valid reasons that the native caregiver recommended by the long-term care centre of municipal government and county (city) government cannot offer the demanded requirements, the employer can go to the Central Competent Authority for applying for a foreign caregiver. If the nursing-needed people have one of the following qualifications, the employer can directly, without the above-mentioned two assessments, apply for a native caregiver recommended by the long-term care centre of municipal government and county (city) government:

1. Possessing a specific Catastrophic Illness Manual or certificate.
2. Corresponding with the regulations of Central Competent Authority that indicates the above-mentioned people don't need a professional assessment by the medical institutions.

Article 13 Type B foreign worker(s) as employed by the employer shall possess the same specialty or qualifications as required by the employer in the process of domestic recruitment conducted in accordance with Article 12. The Central Competent Authorities may re-examine the specialty or qualifications as allegedly possessed by the employed type B foreign worker(s) when deemed necessary. Those disqualified in re-examination shall not be granted permit.

When registering for employment demands, an employer shall submit for reference the items and criteria of the domestic recruitment selection regarding the required specialty to the Public Employment Services Institution in charge of the registration. The said Public Employment Services Institution may specify the date to conduct the selection test and may also invite relevant experts and scholars possessing the required specialty to witness the selection test.

Article 14 An employer who has recruited domestic workers in accordance with the Paragraph 1 of Article 12 but could not recruit sufficiently, may, within fifteen days following the last advertising day provided in Paragraph 1 of Article 12, submit recruitment advertisement materials, provide the list of employed domestic workers and documents set forth by the Central Competent Authority, to the Public Employment Service Institutions in charge of the registration for the certificate of employment demands.

Having examined and approved that an employer has fully complied with Articles 12 and 13 regarding the recruitment, the said Public Employment Service Institution shall issue a certificate for employment demands indicating the insufficiency of the required number of workers after domestic recruitment.

Article 15 Employers, when conducting domestic recruitment in accordance with the relevant laws and regulations, shall not engage in any of the following acts toward those recommended by Public Employment Services Institution or the self-recommended job applicants:

1. Making false statements regarding the difficulty of work, the danger involved in work, and so forth.
2. Rejecting a job application on the ground of the job applicant's lack of the required technique, while the registered category of employment demands is for neither technicians nor physical laborers.
3. Rejecting to employ a domestic worker for any other unjustified reasons.

Article 15-1(Deleted)

Article 15-2(Deleted)

Article 16 When applying to employ type B foreign workers, employers shall provide the following documents:

1. Application form.
2. Photocopies of ID, passport or alien resident certificate of applicant or person in charge of the company, company registration, business registration certificate, factory registration certificate, franchise license, etc. However, those who satisfy either of the following circumstances may be exempted from providing franchise licenses:
 - (1) Those who hire foreign workers to engage in construction projects;
 - (2) Those who may be exempted from providing franchise licenses under other related laws and regulations.
3. Certificate for recruitment. Those applying to employ household caregivers shall be exempted from providing the certificate.
4. When recruiting locally, name list of employed local workers. Those applying to employ household care-takers shall be exempted from providing the certificate.
5. Municipality or county (city) governments shall issue documents of proof for the following matters:
 - (1) Having already allocated workers' pension preparation fund and withheld labor pension according to regulations.
 - (2) Having already paid overdue arrears wage debt according to regulations.
 - (3) Having already paid labor premium according to regulations.
 - (4) Having already paid penalty for violation of labor acts.
 - (5) Having already held management and labor councils according to regulations.

- (6) Place scheduled for work of Category II foreign workers, insufficient facts to prove occurrence of strike, or management-labor disputes according to article 10 of this Regulation.
- (7) Insufficient facts to prove occurrence of reduction or, suspension of operations, factory closure or business closure.
- (8) No occurrence of down grade of working conditions for local workers due to the employment of category II foreign workers.

6. Receipt of review fee.

7. Other documents according to regulations of central competent authority.

Subparagraph 5, items 6 to 8 of the aforementioned paragraph shall be limited to those events happening within two years of date of application.

Employment of foreign workers of any of the following conditions shall be exempted from provision of documents of proof of paragraph 1, subparagraph 5:

- 1. Employment of housemaids and household caregivers.
 - 2. Employment of foreign workers for marine fishing industry by employers not having employed local workers and agree to share the surplus with partner(s).
 - 3. Employment of foreign workers for agriculture, forestry, fishery, and husbandry industries by employers not having employed local workers.
- If the employer is a social group, in addition to the provision of documents stated in paragraph 1, subparagraphs 1, 3 to 7, the employer shall also provide group registration certificate and photocopies of ID, passport or alien resident certificate of person in charge of the group.

Article 16-1(Deleted)

Article 17 Where a recruited Type B foreign worker(s) has departed from the Republic of China due to reason(s) not attributable to their employer, an employer may apply for replacement in accordance with regulations stated in Paragraph 1 of Article 58 of the Act by submitting the following documents:

- 1.Application form(s)
- 2.Document(s) that proves the foreign worker has left the territory of the Republic of China.
- 3.An agreement document terminating the employment of type B foreign worker(s) issued by the Municipal City Government or the County / City Government. However, if the Employer terminates the employment with the worker(s) not because of conditions referred to in Article 45 of the Act, they are exempted from providing the documents.

4.Other documents as may be required by the Central Competent Authority. In applying for replacement due to the death of foreign worker(s) in the preceding paragraph, an employer shall submit the following documents:

- 1.Application form(s)
- 2.Death Certificate of the said foreign workers.
- 3.Other documents as may be required by the Central Competent Authority.

In applying for replacement based on Paragraph 1 of Article 58 of the Act and Subparagraph 1 or Subparagraph 2 of Paragraph 2 of the same Article due to the missing of Type B foreign worker(s), an employer shall submit the following documents:

- 1.Application form(s)
 - 2.Other documents as may be required by the Central Competent Authority.
- In applying for replacement of the domestic caretaker based on Subparagraph 3 of Paragraph 2 of Article 58 of the Act due to change of

employer or work, an employer shall submit the following documents:

1. Application form(s)
2. Photocopy of the permission for consecutive employment of foreign worker or document(s) certifying departure of the foreign worker(s).
3. Other documents as may be required by the Central Competent Authority.

Article 17-1 Where a foreign worker(s) has departed from the Republic of China, deceased or become undocumented, which has been notified to the entry and exit administrative authority and the Police for six months, an employer may apply for replacement of the Type B foreign worker(s) in accordance with Paragraph 1 of Article 58 of the Act within six months after six months of the incident.

An employer shall apply for a replacement of household nursing labor in accordance with Paragraph 2 of Article 58 of the Act within the time limit pursuant to the following provision:

1. To file an application according to Subparagraph 1 of Paragraph 2 of Article 58 of the Act, the application shall be submitted within six months after the missing of the foreign worker.
2. To file an application according to Subparagraph 2 of Paragraph 2 of Article 58 of the Act, the application shall be submitted within three months after six months of the missing of the foreign worker
3. To file an application according to Subparagraph 3 of Paragraph 2 of Article 58 of the Act, the application shall be submitted within six months after the date of consecutively employed by the new employer or after the date of departure.

Before the revised Regulation becomes effective on March 28, 2014, an employer who has reported the missing incident to the entry and exit administrative authority and the Police for six month in accordance with Paragraph 1 of Article 58 of the Act or who corresponds to the condition prescribed in Subparagraph 2 of Paragraph 2 of Article 58 of the Act, where the missing incident happened for three months already and is still within the 6 month validity, shall apply for the replacement of type B foreign worker(s) within six months after the revised Regulation is effective with the Central Competent Authority.

If the employer has delayed the three aforesaid applications, the Central Competent Authority shall not grant such applications.

Article 18 Except where otherwise justified, Employers, in applying for employment of type B foreign worker(s), shall not revoke registration for employment demands within six months prior to the domestic recruitment.

Article 19 In applying for employment of foreign worker(s) according to Subparagraphs 8 to 10 of Paragraph 1 of Article 46 of the Act, an employer shall execute genuinely the Foreigners' Living Management Plan. In case of violating provisions described in previous paragraph, the local competent authority shall notify the employer in writing to make an improvement within a specified period.

Article 19-1 The Foreign Worker' s Living Care Service Plan prescribed in Paragraph 1 of the preceding article should include the following items:

1. Food and housing safety and sanitation.
2. Protection of personal safety.
3. Information on recreational and cultural facilities and religious activities.
4. Consultation service for life in Taiwan.
5. Housing location and the living care service staff.
6. Other items as may be required by the Central Competent Authority.

Where an employer employs a foreign domestic helper or caretaker, items prescribed in Subparagraphs 3 and 4 of the preceding paragraph shall be exempted from the plan.

For any alteration to items in Subparagraph 5 of Paragraph 1, an employer should, within seven days of the alteration, notify in writing the local competent authority where the foreign worker concerned lives or works.

- Article 20 Upon approval that the employer may re-recruit Category II foreign workers by central competent authority, employer shall not introduce or employ Category II foreign workers before the originally employed Type II foreign worker leaves Taiwan R.O.C.
- However, the below conditions shall not be subject to the above limitation:
1. Foreign workers for household care giving work shall be re-employed by a new employer upon approval by employer for a change of employer, or work within period of which the employment authorization is effective.
 2. Employment of foreign worker employed for work stipulated by Article 46, paragraph 1, subparagraph 8 to 10 of this Regulation shall be renewed upon approval by the original employer upon expiration of the employment authorization (hereinafter referred to as 'renewal of employment').
 3. Employment of foreign workers employed for work stipulated by Article 46, paragraph 1, subparagraph 8 to 10 of this Regulation shall be re-employed by a new employer according 'Guidelines for the Conversion of Employer or Work Procedure' of Article 46, paragraph 1, subparagraphs 8 to 11 of the 'Employment Service Act' (hereinafter referred to as 'Employer Conversion Guidelines') upon expiration of the employment authorization (hereinafter referred to as 'conversion of employment').
 4. Departure for the foreign worker postponed due to judicial custody, penalty, major disease or injuries or other reasons not attributable to the employer, shall be specially approved by central competent authority.

- Article 21 The Central Competent Authority may refuse to grant permit for employment of type B foreign worker(s) if, within the two-year period prior to the date of the application for such permit, the proportion of domestic workers that have been laid off, dismissed, or terminated by the applicant employer have reached to the extent prescribed by Central Competent Authority.

- Article 22 In any of the following events, the Central Competent Authority shall refuse to grant permit for employment of type B foreign worker(s):
1. The employer, the person being taken care of, or other relatives living together, has committed one of the behaviors ruled in Articles 221 to 229 of the Criminal Act upon the type B foreign worker(s) used to be hired.
 2. The representative of the employer, the person in charge, or the person who takes care of labor affairs on behalf of the employer, has committed one of the behaviors ruled in Article 221 to 229 of the Criminal Act upon the type B foreign worker(s) used to be hired.

Article 23 (Deleted)

- Article 24 The Central Competent Authority shall refuse to grant permit for employment of type B foreign worker(s) if the application is in violation of any of the standard(s)/qualification(s) as promulgated in

accordance with Paragraph 2 of Article 46 or Paragraph 2 of Article 59 of the Act.

Article 25 With respect to the application for permit to recruit type B foreign worker(s), the Central Competent Authority may prescribe the duration of validity of all sorts of document(s) so applied and the application procedures.

Should an application filed in accordance with Paragraph 1 of this Article for permit to recruit type B foreign worker(s) be granted, the applicant employer shall complete all the necessary procedures to facilitate the entry into the Republic of China of those type B foreign worker(s) from the country as permitted by the Central Competent Authority within six months following the date as specified by the notification of permission. The failure to complete such procedures within the specified time shall render the recruitment permit null and void.

Should the failure as referred to in Paragraph 2 of this Article be due to force majeure or any other cause not attributable to the applicant employer, the applicant employer may apply, within thirty days before and after the expiration date of employment permit, for extension with the Central Competent Authority; however, the extension is restricted to only once.

Once the approval of the Central Competent Authority is granted, the applicant employer should introduce the worker into the land within three months of the date specified in the approval notice.

Article 26 An employer may not employ a type B foreign worker who has already entered the Republic of China with the exception of the following:

1. Renewal or transfer of employment upon expiration of the term as permitted by the Central Competent Authority.
2. Others with the ad hoc approval of the Central Competent Authority.

Article 27 When applying for an entry visa in accordance with the applicable laws and regulations, a type B foreign worker shall submit the following documents:

1. Permit for recruitment
2. Report issued by the hospital approved or designated by the Central Competent Health and Welfare Authority of the Republic of China, certifying the applicant type B foreign worker's passage through a health examination conducted within three months prior to the date of filing application.
3. Professional certificate(s)
4. Documents certifying the applicant type B foreign worker's settled practice of good-mannered behavior. However, the requirement of such documents is exempted where the applicant type B foreign worker applies for re-entry within thirty days following his/her departure from the territory of the Republic of China.
5. The applicant type B foreign worker's affidavit regarding expenses incurred for entry into the Republic of China to work and his/her wage/salary as verified by the Competent Authority of the Labor-Exporting Country
6. Properly signed labor contract
7. Affidavit of the recruited type B foreign worker's acknowledgment of understanding the relevant provisions of The Act.

The originally employed type B foreign worker(s) can be exempted from submitting the documents required as referred to Subparagraphs 3 to 5

and Subparagraphs 7 in preceding Paragraph if the employer managed to, instead of consigning the task to private employment services institution(s), conduct the recruitment again by themselves and transfer the application documents through the Central Competent Authority.

Article 27-1 An employer applying to hire a foreign worker referred to in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Act shall notify, within three days after the foreign worker's entry into the Republic of China, the local competent authority to conduct an inspection with the following documents provided:

1. The form for notification of a foreign worker's entry into the ROC.
 2. The Foreign Worker's Living Care Service Plan.
 3. Name list of the said foreign worker(s).
 4. The Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred before Entering the Republic of China for Employment verified by the competent authority in the home country of the said foreign worker.
- However, a foreign worker who meets the requirement provided in Paragraph 2 of Article 27 shall be exempted from submitting such an affidavit.

The local competent authority shall issue a certificate for receiving an employer's notification of a foreign worker's entry into the ROC if the documents provided by the employer meet the requirements stated in the preceding paragraph and shall conduct an inspection in conformity with Article 19 of the Act. However, a foreign worker who has previously passed the inspection less than six months before the issuance of the certificate shall be exempted from such an inspection as prescribed in the preceding paragraph.

An employer permitted to renewal of employment upon expiration of the term shall be exempted from the provisions of Paragraph 1.

An employer permitted to transfer employment upon expiration of the term shall submit the required documents to notify the local competent authority for an inspection as specified in the Directions for Employer Transfer.

Article 27-2 When the local competent authority conducts expenses or wage/salary audit on a foreign worker under Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Act, the audit shall be carried out based on the contents of the submitted Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred before Entering the Republic of China for Employment as prescribed in Subparagraph 4, Paragraph 1 of the preceding article.

When the local competent authority conducts the aforementioned audit for an employer permitted for the renewal of employment upon expiration of the term, it shall be carried out based on the contents of the Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred before Entering the Republic of China for Employment most recently verified by the competent authority in the home country of the foreign worker.

When the local competent authority conducts the audit prescribed in Paragraph 1 for an employer permitted to transfer employment upon expiration of the term, it shall be carried out based on the contents of the Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred before Entering the Republic of China for Employment submitted in compliance with the Directions for Employer Transfer.

The contents of the Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred before Entering the Republic of China for Employment,

as prescribed in the preceding three paragraphs, shall not be altered in any way that is against the interests of the foreign worker.

Article 28 Within fifteen days following the entry into the territory of the Republic of China of type B foreign worker(s), an employer shall submit the following documents to apply for employment permission:

1. Application form(s).
2. Original of the receipt for examination fee.
3. Supporting documents of notification received issued by the local competent authority as prescribed in the preceding article.
4. Other documents as may be required by the Central Competent Authority.

Article 28-1 An employer shall assume the responsibilities as the employer of a type B foreign worker, as specified under the Act, starting from the date of entry into the Republic of China or the date of employment renewal. In the event that an employer fails to apply in compliance with the preceding article or Article 28-3 of the Act, is late in submitting the application or fails to meet the requirements in the submitted application, the Central Competent Authority may grant employment permission for the time periods described below:

1. The period between the date of the foreign worker's entry into the Republic of China and the date of rejection of employment permission.
2. The period between the date of renewal of employment upon expiration of the term and the date of rejection of employment permission.

Article 28-2 To apply for the permit of foreigner who has worked within the territory of Republic of China for twelve years or will have worked for twelve years within one year to engage in in-house nurse works as set forth in subparagraph 9 of paragraph 1 of article herein, the employer shall prepare following documents to allow the accumulated working period of foreigner be fourteen years:

1. Application form
2. The assessment table and certificate of foreigner with professional training and self-learning

The certificate of special performance as set forth in subparagraph 2 of preceding paragraph shall be managed in accordance with table 9 of Qualifications and Criteria Standards for foreigners undertaking the jobs specified under Article 46.1.1 to 46.1.6 of the Employment Service Act.

Article 28-3 During the period from four months to two months before the expiration date of employment permission for a foreign worker engaging in an occupation specified in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Act, the employer of such a foreign worker who intends to continue employing the said foreign worker shall submit an application to the Central Competent Authority with the following documents for permission for the renewal of employment upon expiration of the term within this time period:

1. Application form
2. Proof of an agreement reached between the foreign worker and the employer for the renewal of employment upon expiration of the term.
3. Other documents as may be required by the Central Competent Authority.

Article 28-4 During the period from four months to two months before the expiration date of employment permission for a foreign worker engaging in an

occupation specified in Subparagraphs 8 to 10, Paragraph 1, Article 46 of the Act, the employer of such a foreign worker who does not intend to continue employing the said foreign worker shall submit the application form and other documents required by the Central Competent Authority to apply for the transfer of employment upon expiration of the term within this time period for the said foreign worker:

Where an agreement has already been reached between the foreign worker and the new employer for subsequent employment while the original employer applies for the transfer of employment upon expiration of the term, the new employer may apply directly to the Central Competent Authority to successively employ the foreign worker in accordance with the Directions for Employer Transfer.

Article 29 In a case where a foreign worker is in a major extraordinary situation, engaged in a major engineering project as set forth under Article 52, Paragraph 2 of the Act, or is hired to engage in the jobs as defined under Article 46, Paragraph 1, Subparagraph 11 of the Act, and where the employer finds within sixty (60) days prior to expiry of the employment validity that continual employment of that foreign worker should be necessary, the employer shall get ready the application for extension of the employment permit and other supporting documents promulgated by the Central Government level competent authority and apply to the Central Government level competent authority within the aforementioned time limit for extension of the employment permit.

Chapter IV Application for Permit(s) of Employment of Type C Foreign Workers

Article 30 Foreign student(s), as referred to in Subparagraph 1 of Article 50 of The Act, shall conform to the qualifications as set forth in the Regulations on Foreign Students Enrolled in Schools in the Republic of China.

Article 31 Should a foreign student as referred to in Article 30 been officially enrolled in a school to take courses for 1 semester or more in a division, department or graduate institute thereof or to take language course(s) for one year or more, and should the school where he/she is enrolled in acknowledge the existence of any of the following factual situations, the said foreign student may engage in jobs relevant to the course(s) he/she has take and the language he/she has learned:

- 1.It is proven by concrete evidence that the financial situation of the said foreign student is unable to continuously sustain his/her studies and cost of living.
- 2.The teaching or researching unit of the school where the said foreign student is enrolled is in need of his/her assistance and participation in teaching or researching work.
- 3.The said foreign student has to engage in off-campus practical training related to the course(s) he/she is taking.

Foreign students who meet one of the following qualifications are not restricted by the provisions as referred to in the preceding paragraph:

- 1.Foreign students with exceptional specialty in a foreign language, with the ad hoc approval by the Ministry of Education, after his/her enrollment in the school, to work on a part-time basis as a teacher in that language in a subsidiary language center affiliated with a University/College or with a foreign culture and education organization stationed in the Republic of China.
- 2.Foreign students enrolled in a graduate institute and have been

approved by the school where the said foreign students are enrolled in to conduct relevant research work.

Article 32 Overseas Chinese students referred to in Subparagraph 2, Article 50 of the Act shall be those students as defined in the Regulations Regarding Study and Counseling Assistance for Overseas Chinese Students in Taiwan. Foreign students of Chinese origin referred to in Subparagraph 2, Article 50 of the Act shall have one of the following statuses:

1. Being a student as defined in the Regulations Governing Study by Hong Kong and Macao Residents in the Republic of China.
2. Being a student enrolled in a technical training class conducted by the OCAC.

Article 33 In order to apply for a work permit, a type C foreign worker shall submit the following documents:

1. Application form(s).
2. Original receipt of the examination fee.
3. Other documents as may be required by the Central Competent Authority.

Article 34 The validity period of the work permit issued to a type C foreign worker shall not exceed six months.
Except during summer and winter vacations, a type C foreign worker with the aforementioned work permit shall work no more than twenty hours a week.

Article 35 The Central Competent Authority shall refuse to grant a type C foreign worker's application for work permit(s) should any of the following occur:

1. False information found in the application filed.
2. The application is not made in conformity with the relevant requirements, and the applicant type C foreign worker fails to make necessary supplements and/or rectifications thereof within the specified period.

Chapter V Application for Permit(s) to Employ Type D Foreign Workers

Article 36 When applying to employ type D foreign workers, employers shall provide the following documents:

1. Application form.
2. Photocopies of ID, passport or alien resident certificate of applicant or person in charge of the company, company registration, business registration certificate, factory registration certificate, franchise license, etc. However, those exempted from providing factory registration certificates or franchise licenses shall not be subject to the above provision.
3. Photocopy of Employment Contract or Labor Contract.
4. Photocopy of passport of foreign worker under employment.
5. Photocopy of alien resident certificate or alien permanent resident certificate of foreign worker under employment.
6. Receipt of review fee.
7. Other documents according to regulations of central competent authority.

If the employer is a social group, in addition to the provision of documents stated in subparagraphs 1, 3 to 7 of the aforementioned paragraph, the employer shall also provide group registration certificate and photocopies of ID, passport or alien resident certificate of person in charge of the group.

Article 37 Should an Employer find it necessary to continue the employment of type D foreign worker(s) within the period of sixty days prior to the expiration of the Employment Permit(s), the Employer shall apply, with the documents as referred to in Subparagraph 1, Subparagraphs 3 to 7 of Paragraph 1 of Article 36, with the Central Competent Authority for extension of the Employment Permit(s) within the said period.

Article 38 In order to file application for the grant of employment permit with the Central Competent Authority directly in accordance with Paragraph 2 of Article 51 of The Act, a type D foreign worker shall submit the documents as referred to in Subparagraph 1, Subparagraphs 4 to 7 of Article 36.

Article 39 The Central Competent Authority shall not grant employment permit(s) or the extension thereof for employment of type D foreign worker(s) as filed by the employer or directly by the type D foreign worker(s), should any of the following events occur:

1. False information found in the application filed by the Employer for a permit to employ foreign worker(s) or for the extension thereof;
2. The filing application is not made in conformity with the relevant requirements, and the applicant employer or applicant type D foreign worker(s) fail(s) to make necessary supplements and/or rectifications thereof within the specified period.

Chapter VI Management of Foreign Workers after their Entry

Article 40 An employer who employs 10 or more foreign workers, as referred to in Subparagraphs 9 and 10, Paragraph 1 of Article 46 of the Act, shall set up a living care service staff in accordance with the following provisions:

1. Where the number of employed foreign workers is less than fifty but more than ten, a living care service staff of at least one shall be set up.
2. Where the number of employed foreign workers is less than one hundred but more than fifty, a living care service staff of at least two shall be set up.
3. Where the number of employed foreign workers is above one hundred, a living care service staff of at least three shall be set up with at least one additional staff member added for each increase of one hundred in the number of foreign workers employed.

The living care service staff described in the preceding paragraph shall meet one of the following qualifications:

1. Having obtained the certificate(s) for professional employment services staff.
2. Having more than two years of work experience in providing living care service to foreign workers.
3. Having graduated from university or college with at least one year of work experience.

An employer who has violated the provisions described in the preceding two paragraphs shall be notified by the local competent authority to make the required improvement within a specified period.

Article 40-1A private employment services institution that has been commissioned by an employer to conduct living care service for foreign worker(s), as prescribed in the preceding article, shall set up living care service staff in accordance with the following provisions:

1. Where the number of employed foreign workers is less than fifty but

more than ten, a living care service staff of at least one shall be set up.

2. Where the number of employed foreign workers is less than one hundred but more than fifty, a living care service staff of at least two shall be set up.

3. Where the number of employed foreign workers is above one hundred, a staff of at least three living care service shall be set up with at least one additional staff member added for each increase of one hundred in the number of foreign workers employed.

The qualifications described in Paragraph 2 of the preceding article shall apply to living care service staff described in the preceding paragraph.

In case of any violation of the preceding two paragraphs committed by the private employment services institution, the local competent authority shall notify the entrusting employer and the commissioned private employment services institution to make the required improvement within a specified period.

Article 40-2 Private Employment Services Institution having accepted the employer's consignment of Article 40 to conduct foreign workers' disciplinary shall do best to assume the responsibilities of supervision duty.

Article 40-3 Foreign workers(s), who takes jobs set forth in the Subparagraphs 8 to 11, Paragraph 1 of Article 1 of the Act and are recognized by the local competent authority as having the necessity to receive accommodation service, should be accommodated according to the accommodation targets, duration and process prescribed by the Central Competent Authority.

Article 41 An employer who employs thirty or more foreign workers, as referred to in Article 40, shall set up personnel with bilingual ability among those employed in accordance with the following provisions:

1. Where the number of employed foreign workers is less than one hundred but more than thirty, there shall be at least one of such personnel.

2. Where the number of employed foreign workers is less than two hundred but more than one hundred, there shall be at least two of such personnel.

3. Where the number of employed foreign workers is above two hundred, there shall be at least three such personnel with at least one of such personnel added for each increase of one hundred in the number of foreign workers employed.

An employer who has violated the provisions described in the preceding paragraph shall be notified by the local competent authority to make the required improvement within a specified period.

Article 42 Every written labor contract for a fixed term entered into and executed by and between an employer and a foreign worker in accordance with Paragraph 3 of Article 46 of The Act shall be made in Chinese serving as the original and shall also be translated, as a duplicate, into the native language of the foreign worker's national country.

Article 43 When paying the wage/salary to type B foreign worker(s) in accordance with the labor contract(s), the employer shall issue and deliver to the type B foreign worker(s) and keep a copy themselves the table of wage/salary indicating both in Chinese and in the native language of the type B foreign worker(s)'s national country stating the wage/salary actually received, the items accountable for the wage/salary, the total amount of the wage/salary, the payment method of wage/salary, the items

of expenses incurred and the corresponding amount thereto about National Health Insurance premium, Labor Insurance premium, Income Tax withhold or boarding fees, worker bonus, detained amount of money under the detain order from court or administrative agents, or other items or amount directly deducted from wage according to laws. Of which copies should be kept by the foreign worker(s) for five years.

The Employer shall prepare and keep labor contract(s) and verified Foreign Worker's Affidavit regarding expenses incurred for entry into the Republic of China to work and his/her wage/salary for the inspection of the competent authorities.

The employer who recruit type B foreign worker(s) in accordance with Paragraph 2 of Article 27 are exempted from preparing and keeping the Affidavit as referred to in the preceding paragraph.

The said wage/salary as referred to in Paragraph 1, except the amount incurred by foreign worker(s), shall be paid by the employer in full amount by cash directly to type B foreign worker(s). But when paying by other methods, the employer shall issue relevant evidence documents to the type B foreign worker(s) and keep a copy themselves.

Should the Employer not pay the said wage/salary as referred to in Paragraph 1 in full amount, the competent authorities may require the Employer to pay in full within the limited period.

Article 44 When engaging in jobs as referred to in Subparagraphs 8 to 10 of Paragraph 1 of Article 46 of The Act, no foreign worker is allowed to bring along with his/her family to stay for residence, unless the employed female foreign worker or the spouse of the employed male foreign worker gives birth to offspring in the Republic of China during the term of employment and is able to maintain their life.

Article 45 Where an employed foreign worker acts in the manner as specified in Article 56 of the Act, in addition to notifying the local competent authority, the immigration authority, and the police as required, the employer shall also notify the Central Competent Authority.

Where an employed type B foreign worker departs from the Republic of China within the validity of the employment permission as a result of the termination of employment, the employer shall notify the local competent authority prior to his/her departure, and the local competent authority shall investigate and verify the real intention of the foreign worker. Procedures for the said verification shall be as announced by the Central Competent Authority.

The contents of the notification, as specified in Paragraph 1, shall include the name, the gender, the age, the nationality, the date of entry into the Republic of China, the duration of employment, the document number for the recruitment or employment permission, and the photocopy of the Alien Resident Certificate for the foreign worker.

Where the said foreign worker stays in the Republic of China, the police shall make a report to the National Police Agency, Ministry of the Interior and shall strengthen its vigilance.

Article 46 An employer shall, prior to the expiration of the validity of the employment permit(s) of any employed foreign worker(s), go through the necessary procedures on behalf of the employed foreign worker(s) with a view to facilitating the employed foreign worker(s)'s departure from the Republic of China.

Should the employed foreign worker(s) be ordered to depart from the Republic of China due to any of the following reasons, the employer

shall, within the specified period, go through the necessary procedures on behalf of the employed foreign worker(s) with a view to facilitating his/her departure. In any case, however, the period, if any, specified by the Entry/Exit Authorities in accordance with the applicable laws and regulations, shall be strictly observed without delay.

1. Employment permit(s) has/have been abolished.
2. The result of the health examination(s) has indicated that the employed foreign worker(s) has/have failed some items in the health examination.
3. The employer has not applied for employment permit(s) in accordance with the applicable laws and regulations or such application has already been rejected.

Within thirty days following the departure of the employed foreign worker as referred to in Paragraphs 1 and 2 of this article, the employer shall submit the name list of the foreign worker(s) who has/have departed and the documents certifying such departure to notify the Central Competent Authority to that effect. However, those foreign worker(s)' s who depart from the Republic of China due to the expiration of the validity of the employment permit(s), or due to the termination of employment notified by the Local Competent Authority shall be excluded from the restriction.

Article 46-1 An employer who cannot observe the requirements of notification or application within the specified periods set forth in the Regulations may, after approval by the Central Competent Authority, complete said notification or application.

To complete notification or application in the preceding paragraph is limited to once for the same case of notification or application.

Article 46-2 For the payment of employment security fees prescribed in Paragraph 1, Article 55 of the Act, the employer should calculate the amount that should be paid for the current quarter based on the industry classification of the employed foreign workers, the number of workers and the amount of employment security fees prescribed in Paragraph 2, Article 55 of the Act, starting from the next day after the foreign workers' entrance, or the day of continuing employment to the last day of the employment or until the day before invalidation of the employment permit.

The employment security fees should be paid to the employment security fund account created by the Central Competent Authority, by the 25th day of the second month of the next quarter by the employer. The employer is allowed to make early payment without interest.

If the employed foreign worker is not employed for one month, the employer is allowed to calculate and pay the employment security fees based on the actual number of employed days.

If the paid employment security fees exceed the amount that should be paid, the employer is allowed to file applications and documents for a refund of such overpayment amount.

Chapter VII Supplementary Provisions

Article 47 The format of all forms and documents as referred to in these Regulations shall be promulgated by the Central Competent Authority.

Article 48 The Regulations shall become effective on January 15, 2004.
Amended articles of the Regulations shall become effective on the date of promulgation.

Articles of the Regulations amended and promulgated on October 3, 2006 shall become effective on November 1, 2006.

Articles 12 and 14 of the Regulations amended and promulgated on December 10, 2013 shall become effective on January 1, 2014.

Articles of the Regulations amended and promulgated on March 28, 2014 shall become effective on the date of promulgation with the exception of Articles 15-2 and 28, which shall take effect on March 31, 2014.

Articles of the Regulations amended and promulgated on November 11, 2015 shall become effective on October 9, 2015.

Articles of the Regulations amended and promulgated on November 15, 2016 shall become effective on November 5, 2016.

Articles of the Regulations amended and promulgated on July 6, 2017 shall become effective on January 1, 2018.

Data Source : Ministry of Labor / Law Source Retrieving System Labor Laws And Regulations