

**Operational Manual for Reviewing Employment Permit  
Application of Director or Manager of an Approved Business  
Invested or Established by Overseas Chinese or Foreigner(s)**



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## Manual Instructions:

This operational manual was published to make information public and improve the transparency of reviewing operation. It is compiled in accordance with relevant Laws and Regulations, but the reviewing criteria are still subject to the recent Laws and Regulations. In order to flexibly response various categories of application, it will be continuously added and revised then announced for any incomplete issue.

**Category B(Director/Manager of a business invested or established by overseas Chinese or foreigner(s) with the admission of the Government of the Republic of China)**

**1. Job Items and Description:**

**The approved scope of this job shall be management-related. Besides, according to the Standard of Occupations Classification of Directorate-General of Budget, Accounting and Statistics, the job content of management personnel (director/manager) includes planning, commanding, negotiating and managing corporate or organizational activities.**

- (1) Manager of a company invested in by overseas Chinese or foreigner(s) (Code 01)
- (2) Manager of a branch office of foreign company (Code 02)
- (3) Representative of a representative office (Code 03)

## 2. Qualifications of Foreign Worker

Serial No.	Items	Relevant Regulations	Review Principles
1	Qualifications of the Foreign Worker(s)	<p>Article 38 of Review Criteria: A foreigner to be hired to serve as a director/manager of a business invested or established by overseas Chinese or foreigner(s) and admitted by the Government of the Republic of China shall qualify for one of the following conditions:</p> <ol style="list-style-type: none"> <li>1. The foreigner has ever acted as a manager of a company invested by overseas Chinese or foreigner(s), pursuant to the Statute for Investment by Overseas Chinese, or Statute for Investment by Foreign Nationals, whereas the amount of shares held by or the capital contributed by the overseas Chinese or foreigner(s) shall exceed one third (1/3) of the total amount of shares, or the total capital of the business, respectively.</li> <li>2. The foreigner has ever acted as a manager of branch office of a foreign company.</li> <li>3. The foreigner has ever acted as a representative of a representative office, admitted by the central competent authorities with jurisdiction.</li> <li>4. The foreigner who has ever acted as the deputy director or manager or the equivalent position in a newly start-up business with innovative capability in accordance with Paragraph 2 of Article 6.</li> </ol> <p>If the number of foreigners to</p>	<ol style="list-style-type: none"> <li>1. The statement “the amount of shares held by or the capital contributed by the overseas Chinese or foreigner(s) exceeds one third (1/3) of the total amount of shares, or the total capital of the business” stated in Subparagraph 1 in the left column does not mean that the employed foreigner (director/manager/executive) shall achieve aforesaid standard of capital investment.</li> <li>2. The term “manager of a company” or “a representative of a representative office” stated in Subparagraph 1 to 3 in the left column refers to litigious and non-litigious representative (representative of the representative office) stated in competent authority’s (Amendment) Registration Form for Limited Company (by share) or Registration Form for the Representative of a Foreign Employer (Amendment Registration Form)</li> </ol>

Serial No.	Items	Relevant Regulations	Review Principles
		<p>be hired by the employer pursuant to the preceding Paragraph 1 to 3 exceeds one (1), the qualifications of the foreigners and the employer, or other qualifications thereof shall conform to provisions set forth in Chapter 2.</p> <p>If the number of foreigners to be hired by the employer pursuant to the preceding Paragraph 4 exceeds one (1), the wages or remuneration of the foreigners shall not be lower than the amount published by the central competent authority set forth in the Article 8.</p> <p>The provisions referred to in the preceding three paragraphs shall apply to a foreigner to be hired by a branch office or representative office of Mainland Chinese company to act as a manager of the company.</p> <p>Paragraph 1, Article 39-1 of examination standard:</p> <p>Foreign spouses of for foreign workers employed to perform work prescribed in Subparagraphs 1~6, Paragraph 1, Article 46 of the Act, who reside in company with the foreign workers shall receive the hourly salary or income no less than that announced by the central competent authority in Article 8 when being employed to perform part-time work.</p>	<p>3.</p> <p>The branch of a foreign company or company in mainland China established in Taiwan, as specified in Point 2, regardless whether the first or the second one, may be the employer (main body) of the foreign worker; in case of doubt about the dummy branch, please seek advice from the central competent authority in charge of related business.</p> <p>4.</p> <p>The number of foreign workers employed according to Subparagraphs 1~3, Paragraph 1, Article 38 and Paragraph 1, Article 39-1 shall be calculated together. If the number of foreign workers employed is more than 1, the qualifications of foreign workers and employers or other qualifications shall meet the regulations of foreign professional and technical workers in Chapter 2 of examination standard, including education and experience, salary, job description, capital/working capital/turnover of employer in Taiwan (see Class A Operational Manual)</p>

Serial No.	Items	Relevant Regulations	Review Principles
			<p>5.</p> <p>The term “deputy director or manager or the equivalent position in the start-up business” stated in Subparagraph 4 in the left column shall not be limited to the registration of “director or manager”. Instead, it shall include general manager and equivalent position, deputy general manager and equivalent position, associate manager and equivalent position, deputy head of accounting department and deputy directors of other department, the supervisory employees who possess managerial authority. The scope of employees shall be determined based on the company’s organization chart and contracts stated with job titles and job descriptions.</p> <p>6.</p> <p>A start-up business with innovative capability hires more than one deputy head, the qualifications of the foreigner and employer who applies for the second deputy head shall not be limited by Chapter II (but still need to conform to business qualifications or business</p>

Serial No.	Items	Relevant Regulations	Review Principles
			<p>permit requested by the central industry competent authorities). Nevertheless, the wages or remuneration shall not be lower than the amount of NTD\$47,971 published by the central competent authority in accordance with Article 8(Order Lao-Dong-Fa-Guan-Zi No. 10605154981 dated August 14, 2017 by the Ministry of Labor)</p> <p>7.</p> <p>The application of a start-up business with innovative capability for hiring one manager according to Subparagraph 1 or 2 in the left column is granted by the Ministry, it may submit the employment application of more than 1 foreign deputy director or manager or the equivalent position according to Subparagraph 4 in the left column. For an application of more than 3 foreign deputy managers, their wages shall conform to the amount published by the Ministry.</p>
2	Qualifications of the Employer	<p>Article 39 of Review Criteria:</p> <p>1.</p> <p>Employer that hires a director or manager of a business invested or established by overseas Chinese or foreigner(s) and admitted by</p>	

Serial No.	Items	Relevant Regulations	Review Principles
		<p>the Government of the Republic of China shall meet one of the following requirements:</p> <p>(1) Established for less than one (1) year, and its paid-up capital or working capital in Taiwan has reached five hundred thousand (500,000) New Taiwan Dollars and above, or average turnover, actual import and export revenue, or commission has reached three million (3,000,000) New Taiwan Dollars, five hundred thousand (500,000) United States Dollars and above, or two hundred thousand (200,000) United States dollars and above, respectively.</p> <p>(2) Established for more than one (1) year, and its average turnover, actual import and export revenue, or commission in the most recent year or for the past three (3) years has reached no less than three million (3,000,000) New Taiwan Dollars, five hundred thousand (500,000) United States dollars, or two hundred thousand (200,000) United States dollars, respectively.</p> <p>(3) Where as the employer is a</p>	

Serial No.	Items	Relevant Regulations	Review Principles
		<p>representative office of a foreign company, whose establishment has been approved by the authority concerned at the central government level, with actual performance records, provided that no such performance records are needed, if it has been established for less than one year.</p> <p>(4)</p> <p>The employer has made substantial contribution to the domestic economic development.</p> <p>Alternatively, he, she, or it has a special circumstance that is treated as a special case by the central competent authority after consultation with the authority concerned at the central government level.</p> <p>2.</p> <p>Those who fail to meet the qualifications of (1), (2) and (3) stated above shall propose a consultation mechanism in accordance with (4). Please refer to “IV. Other Regulations – Ad-Hoc Consultations”.</p> <p>Paragraph 2, Article 39-1 of examination standard: Employers may apply for the employment of foreign spouses mentioned in the preceding paragraph to perform work without being subject to the restrictions on capital, turnover,</p>	

Serial No.	Items	Relevant Regulations	Review Principles
		total performance of import/export, commission, and working capital in Taiwan prescribed in Paragraphs 1 and 2 of the preceding article.	

#### Qualifications of Employers and Foreign Workers

Data Review Application		Employment of First Person in Class B				Employment of Second Person in Class B (within the Scope of Class A)			
		Empl oyer	Foreign Worker		Salary	Empl oyer	Foreign Worker		Salary
			Educa tion	Work Exper ience			Educa tion	Work Exper ience	
Ge ner al	01 Manager of Company Invested by Overseas Chinese or Foreigners	✓	×	×	×	✓	✓	✓	✓
	02 Manager of Foreign Branch	✓	×	×	×	✓	✓	✓	✓
	03 Representative of Office	✓	×	×	×	✓	✓	✓	✓
	04 Deputy Head or Above of Start-up or Equivalent	×	×	×	×	×	×	×	✓
Par t-ti me Wo rk	01 Manager of Company Invested by Overseas Chinese or Foreigners	×	×	×	×	×	✓	✓	✓
	02 Manager of Foreign Branch	×	×	×	×	×	✓	✓	✓
	03 Representative of Office	✓	×	×	×	✓	✓	✓	✓
	04 Deputy Head or Above of Start-up or Equivalent	×	×	×	×	×	×	×	✓

### 3. Documents for Application

Serial No.	Documents	Review Content	Notes
1	Original receipt of reviewing fee	<ol style="list-style-type: none"> <li>1. Information on receipt of the examination fee shall be specified in the application form, so receipt of the examination fee may be exempted. However, it shall be subject to the case and the employer may be asked to attach it. (Announcement No. 10405118501 on 23 September 2015 by Ministry of Labor)</li> <li>2. Reviewing fee is NTD\$500.</li> </ol>	<ol style="list-style-type: none"> <li>1. The review fee for employment of foreign professionals is calculated by unit other than number of applicant. The application from the same company (work permit application for more than 2 foreign workers) is required to pay \$500 of reviewing fee only.</li> <li>2. The new employment and extension shall not be treated as one application. Applicant shall apply separately and pay the supplementary reviewing fee.</li> <li>3. Those who apply for information change do not need to pay reviewing fee. Those who withdraw application will not be refunded.</li> <li>4. Those who overpay or underpay reviewing fee or do not pay it at post office will be asked to repay it in accordance with regulations.</li> <li>5. The refund method for overpaid (mistakenly paid) reviewing fee: The employer will be asked to fill out application form, check refund type</li> </ol>

Serial No.	Documents	Review Content	Notes
			<p>and attach original receipt of overpaid (mistakenly paid) reviewing fee for refund.</p> <p>6. For profit-seeking enterprises or businesses paying the examination fee for the employment permit of a foreign worker by postal deposit slip in accordance with the Letter Tai-Shui-Yi-Fa-Zi No. 0930450078 dated February 11, 2004, the examination fee may be recognized as an expense with the deposit receipt.</p>
2	Application form	<p>1. The fields in the application form such as category, job item, unit name of application, unified business no. of application unit, owner, unit address, mailing address, contacts, receipt of examination fee, as well as specific reasons for employment and positive benefits of foreign worker employment (extension application excluded) must be completed.</p> <p>2. The name of application unit shall be consistent with the seal of unit; unit address shall be the same as that in the certificate of company registration or agency filing registration.</p>	<p>1. The application form of new employment and extension shall be filled in separately.</p> <p>2. The field of benefits of employing the foreign worker shall be specifically entered and relevant to the work. The extension applications are excluded.</p> <p>3. The employer will be asked to complete the application if the required fields are not filled in completely.</p>

Serial No.	Documents	Review Content	Notes
		<p>3. or those who engage private employment service agency for treatment, the field of agency name, number, professional, unit symbol, signature and contact phone number shall be filled in.</p> <p>4. The seal of unit and owner shall be affixed.</p>	
3	Name list of employed foreign workers	<p>1. The field in the list such as name of application unit, unified business no., name, gender, nationality or area, date of birth, passport number, employment period, education, monthly (hourly) or session salary, title, work and address in Taiwan, and information on foreign professionals must not be empty and the photo of foreign worker must be attached.</p> <p>2. Personal information shall be correctly entered according to passport or travel document.</p> <p>3. The period of work shall be consistent with or less than that of contract.</p> <p>4. The payroll shall be consistent with that of employment contract and monthly payroll.</p> <p>5. The address in Taiwan shall be consistent with that in the corporate business</p>	<p>1. The field of “occupational classification code” shall not be entered.</p> <p>2. Monthly salary shall be filled in according to the Employment Contract</p> <p>3. ” or 2” color or black photo. The photo printed along with the list shall be clear and identifiable.</p> <p>4. When the address of working location is inconsistent with that in the employer’s corporate business registration, the employer will be asked to provide the copy of factory registration, operation facility registration or lease contract for proof.</p>

Serial No.	Documents	Review Content	Notes
		<p>registration.</p> <p>6. The seal of unit shall be affixed.</p>	
4	Passport or resident certificate photocopy of employed foreign worker	<p>1. The passport or resident certificate shall be valid at the commencement date of employment.</p> <p>2. The information page and signature page shall be complete, clear and identifiable.</p> <p>3. Residents of the mainland China, except those from Hong Kong and Macau, are not eligible to work in Taiwan.</p> <p>4. When foreign spouses residing in company with foreign professionals are employed to perform part-time work, they shall submit the copy of a valid dependent alien resident certificate issued by the immigration authority.</p>	<p>1. Principally, document with words such as travel document, identify certificate or not passport will not be recognized. However, for Ukrainian minors, the copy of passport shall still be attached and it can be replaced by travel document in certain circumstance. It shall be recognized by case for other countries.</p> <p>2. The UK passport with overseas mark is for residents in Hong Kong.</p> <p>3. The empty page of passport may not be attached. Where there is any inconsistency between the passport number for this and previous application because of passport replacement, the photocopy of new passport shall be attached.</p> <p>4. If the passport number is changed after the issuance of approval letter, the application of information change shall be made separately.</p>

Serial No.	Documents	Review Content	Notes
5	Consent document of legal representative	Foreign workers under 20 years old shall have the legal representative consent and passport attached.	<ol style="list-style-type: none"> <li>1. The calculation of age is made from the commencement date of employment other than application date. Where the foreign worker is under 20 years old, the document shall be attached.</li> <li>2. If the legal representative is unable to attach passport, other document such as local ID or driving license which is enough to proof his/her identity shall be attached instead.</li> </ol>
6	Employment Contract	<ol style="list-style-type: none"> <li>1. Content of employment contract: The name, job title or description (sufficient to identify the scope of work actually performed by the foreign worker), employment period and salary of employed foreign worker shall be specified with signature of employer and employee.</li> <li>2. Manager of a company, manager of a branch office of foreign company in Taiwan, or litigious and non-litigious representative (the foreigner has ever acted as a representative of a representative office hired by the employer in accordance with Article 29 or 372 belongs to a mandate relationship and a mandate contract must be</li> </ol>	<ol style="list-style-type: none"> <li>1. The employment contract or the document of assignment to Taiwan (branch office in Taiwan) that the foreign worker has signed with foreign headquarters can be deemed as employment contract and domestic application unit (branch office) may not need to enter.</li> <li>2. The labor contract shall meet regulations of R.O.C. Any labor contract against them shall be invalid.</li> <li>3. Considering the diverse types of service, contractual documents submitted by employers in association with employment, appointment or contract shall be</li> </ol>

Serial No.	Documents	Review Content	Notes
		<p>attached ((Letter No. 09200529470 and No. 09300621230 issued by the Ministry of Economic Affairs on the 3rd of April 2003 and 15th of November 2004).</p> <p>3. Employment period:  (1)The applied employment period shall not be longer than the contractual employment period. Any inconsistency shall be referred to the contractual employment period.  (2)The contract shall specify the start date of employment or that the contract shall take effect upon the Ministry of Labor's approval of the employment permit according to the Civil Code (however, the work period of application in the list of foreign workers shall specify the start date of employment).</p>	<p>approved. To implement employers' responsibilities under the Labor Standards Act, the Ministry of Labor adds the following instructions to the letter of approval: "Employers and foreign workers shall follow the regulations of other applicable laws, if any, during the review and issuance of the employment permit."</p>
7	Salary withholding certificate (tax withheld at source included) (may be exempted)	<p>1. When the number of managers, office representatives, and overseas Chinese and foreign managers engaged in part-time work (foreign spouses in company with foreign professionals) to be employed exceeds 1, the salary or income of the personnel shall be no less than that announced by the central competent authority.</p> <p>2. The salary withholding certificate of the above</p>	<p>1. Extension applications shall have the total amount paid to the foreign worker ensured. If it is less than average monthly salary of the year, the employer shall provide description and attach relevant supporting document. If no income occurred in Taiwan, a proof of offshore payment shall be attached.</p> <p>2. When the employer is</p>

Serial No.	Documents	Review Content	Notes
		<p>personnel is exempted. Employers may be requested to submit the salary withholding certificate on a case-by-case basis. (Announcement No.10405118501 issued by the Ministry of Labor on the 23<sup>rd</sup> of September 2015).</p> <p>3. Based on the indirect information from the Ministry of Finance, the name and unified business no., of withholding unit, name of income recipient and total payment shall be ensured.</p> <p>4. The year on the information shall be examined: (1) New employment: Salary withholding certificate may be exempted principally. However, the employer may be asked to attach the salary withholding certificate for previous year or the recent year or the local government may be invited to have a field visit if there is any doubt for the application. (2) Extension: The employer's salary withholding certificate for previous year or the recent year shall be attached. The "previous year or the recent year" mentioned above shall be identified by return period. For example, a. The employer who submits</p>	<p>required to attach salary withholding certificate, a list of income or consolidated income tax electronic return or receipt may be recognized as well.</p> <p>3. According to the regulation of tax law, those who stay in Taiwan fewer than 183 days at previous year shall take tax withheld at source with seal verification by national taxation bureau.</p> <p>4. The right of revocation shall be specified for applications made from February 1 to May 31 every year. The salary shall be cross-referenced via the Taxation Bureau in June of the year. If there is any incompliance identified, the employer will be requested to explain. Any incompliance will result in the revocation of the employment permit.</p>

Serial No.	Documents	Review Content	Notes
		<p>employment application from the 1<sup>st</sup> of January to 31<sup>st</sup> January 2017 shall attach 2015 or 2016 salary withholding certificate.</p> <p>b. The employer who submits employment application after February 2017 shall attach the salary withholding certificate of 2016.</p>	
8	ID certifications of the person-in-charge	<ol style="list-style-type: none"> <li>1. Photocopy of the ID of person-in-charge.</li> <li>2. If the person-in-charge is a foreigner, a photocopy of passport or residence certificate shall be provided.</li> </ol>	<ol style="list-style-type: none"> <li>1. The photocopy of passport or residence certificate shall be valid while submitting the application.</li> <li>2. It shall be consistent with that in the company registration (or institution establishment certificate).</li> </ol>
9	Company registration (business registration) or institution filing registration	<ol style="list-style-type: none"> <li>1. Those who are engaged in practices of Code 01 to 03 shall attach Company (Amendment) Registration Form and Registration Form for the Representative (Amendment Registration Form). Below items shall be reviewed: <ol style="list-style-type: none"> <li>(1) If the company name is correct</li> <li>(2) Date of the establishment approval <ol style="list-style-type: none"> <li>a. Established less than 1 year: to review the paid-in capital, working capital in Taiwan and turnover</li> <li>b. Established over 1 year: to review the turnover, import and export</li> </ol> </li> </ol> </li> </ol>	

Serial No.	Documents	Review Content	Notes
		<p>performance, agency commission and actual work performance of the representative office.</p> <p>(3) If the employed foreign worker is already registered as a manager or representative.</p> <p>(4) If the amount of shares held by or the capital contributed by the overseas Chinese or foreigner(s) exceeds one third (1/3) of the total amount of shares or the total capital of the business.</p> <p>2. Those who are engaged in practices of Code 04 shall attach company registration or business registration. Below items shall be reviewed:</p> <p>(1) If the unit name is correct.</p> <p>(2) Date of the establishment approval: less than 5 years</p> <p>(3) Those conform to Subparagraph 5-1 of start-up business recognized as capable of innovation (please refer to page 19, 20 and 21)</p> <p>(4) Those conform to Business invested by the overseas Chinese or foreigner(s)</p> <p>(5) Organization chart of the business shall also be</p>	

Serial No.	Documents	Review Content	Notes
		attached.	
10	Certificates requested by Article 39 of Review Criteria (Capita, turnover and work performance)	<p>1. The certificate of turnover may be exempted for the application submitted on the 1<sup>st</sup> of September of the year to the 31<sup>st</sup> of May of the next year. However, the employer may be subject to the case and asked to attach it (Announcement No.10405118501 issued by the Ministry of Labor on the 23rd of September 2015).</p> <p>2. For new employment and extension application, one of the following documents shall be examined to ensure that the name, unified business no., year and amount of application unit meet the standards:</p> <p>(1) Capital or working capital in Taiwan:</p> <p>a. The company (amendment) registration form shall be attached</p> <p>b. The company shall be established less than 1 year.</p> <p>c. The paid-in capital or working capital in Taiwan shall exceed NTD\$500,000.</p> <p>(2) Turnover:</p>	According to the Letter Interpretation of the Ministry of Finance made on the 13 <sup>th</sup> of February 2012, triangular trade is not the item under the monthly 401 statement. Due to it is required to be counted in the calculation of business tax, turnover shall be recognized firstly. However, the provision for reservation of administrative abolishment right was noted in the approval letter of employment application in accordance with Subparagraph 3 and 4, Paragraph 2, Article 93 of Administrative Procedure Act. The employer shall submit to Ministry of Labor for reference within 15 days after the due date of business tax return at the year. Any approval of employment application unmet regulations will be abolished in accordance with Employment Service Act.

Serial No.	Documents	Review Content	Notes
		<p>a. The annual profit-seeking enterprise income tax return (income and tax calculation sheet) or the monthly (or bi-monthly) Declaration of Sales and Business Tax (401, 402, 403 or 405 statements) shall be examined.</p> <p>b. Attachments made by the employer shall be verified by National Taxation Bureau with seal.</p> <p>c. It shall be subject to the sales or operating income, whichever is larger.</p> <p>d. The turnover of the recent year or the average turnover of previous three years shall exceed \$3 million.</p> <p>(3) Import and export performance or agency commission:</p> <p>a. Certificate of “Importer and Exporter – Classified by Trade Performance” provided by Bureau of</p>	

Serial No.	Documents	Review Content	Notes
		<p style="text-align: center;">Foreign Trade, Ministry of Economic Affairs</p> <p>b.</p> <p style="padding-left: 40px;">Applications involved with triangular trade shall attach the invoice, bank bill or bank money order.</p> <p>(4)</p> <p>Work performance of representative office: Documents that certify the performance such as the signed contract, product quotation, price negotiation, tender and procurement of the recent year shall be attached. No attachment is required for those who have received approvals for other applications submitted in the same year.</p> <p>3.</p> <p>The year of examining turnover, import and export performance or agency commission:</p> <p>(1)</p> <p style="padding-left: 40px;">The returned information for the recent year or the last 3 years based on this application date and return period of tax law shall be examined. All of the other applications within the same year are not required to be examined after this application approved.</p> <p>(2)</p> <p style="padding-left: 40px;">Taking the application</p>	

Serial No.	Documents	Review Content	Notes
		<p>dated in 2017 (current year) and returned at May as an example:</p> <p>a. The application time from the 1<sup>st</sup> of January 2017 to the 31<sup>st</sup> of May 2017: the Income and Tax Calculation Sheet of 2015 or that from 2013 to 2015 shall be attached.</p> <p>b. The application time from the 1<sup>st</sup> of June 2017 to 31<sup>st</sup> of December 2017: the Income and Tax Calculation Sheet of 2016 or that from 2014 to 2016 shall be attached.</p> <p>c. The Declaration of Sales and Business Tax by a Business Entity shall include the return data of sequential 12 months before application month. For example: the application submitted in September 2017 shall include return data from July 2016 to August 2017 or from January 2016 to December 2016.</p> <p>4. For some employers returning the data which is not within return period (May) in</p>	

Serial No.	Documents	Review Content	Notes
		accordance with tax law, those documents shall be attached subject to the return period.	
11	Original employment approval letter	<ol style="list-style-type: none"> <li>1. The employment period of extension application shall be succeeded by that of original employment.</li> <li>2. The original employment approval letter shall be attached for the application of extension and information change.</li> </ol>	The extension application shall be submitted 4 months before the expiration of employment approval. For the employment period less than 6 months, the employer shall submit application after 2/3 of employment period passed. Any application submitted earlier will be returned.
12	Proof of marital relationship	Foreign spouses residing in company with foreign professionals shall submit proof of marital relationship with the foreign professionals when being employed to perform part-time work.	Foreign spouses are required to submit proof of marital relationship when applying for the dependent alien resident certificate with the National Immigration Agency, Ministry of the Interior. In case of any doubts about the review, please seek advice from the agency.
13	Statement of total working hours in the most recent year	<ol style="list-style-type: none"> <li>1. Foreign spouses residing in company with foreign professionals shall receive the hourly salary or income no less than that announced by the central competent authority when being employed to perform part-time work.</li> <li>2. To review the compliance of</li> </ol>	The statement shall specify the total working hours of the foreign worker and the period of work; the period of work shall be consistent with that specified in the copy of salary withholding certificate. (Taking the salary from January to December 2017

Serial No.	Documents	Review Content	Notes
		<p>hourly salaries paid to foreign spouses, employers shall submit the statement of total working hours in the most recent year at the time of extension. The hourly salary is calculated by the total salary paid in the previous year or the most recent year divided by the total working hours.</p>	<p>for example, the total working hours in the said period shall be calculated)</p>

#### 4. Other Regulations

Serial No.	Items	Relevant Regulations and Description	Notes
1	Ad-hoc consultations –employer qualifications (exemption of capital, turnover, performance)	<p>1. Comprehensive consultations refer to those whose employer qualifications are excluded by the Ministry of Labor with administrative directions. The targets shall be a business invested by the foreigner(s) or overseas Chinese that conforms to the “Principles of Recognizing Start-Up Business with Innovative Capability” of HeadStart Taiwan Project. The said business should submit certificate(s) that shows their period of establishment is less than 5 years according to the Company Act or Business Registration Act and their conformity to one of below conditions:</p> <ul style="list-style-type: none"> <li>(1) Already received over NTD\$2 million domestic and foreign venture capital.</li> <li>(2) Registered at Go Incubation Board in Taipei Exchange</li> <li>(3) Applied for patent in our country or transferred or authorized patent by the owner with registration at Intellectual Property Office, Ministry of Economic Affairs.</li> <li>(4) Entered Taiwan Startup Stadium (TSS) approved by Executive Yuan,</li> </ul>	The capital, turnover, and performance which were exempted from project consultation shall be proposed by the employer with supporting documents in the application.

Serial No.	Items	Relevant Regulations and Description	Notes
		<p>incubation institutions directly operated by and cooperated with Ministry of Economic Affairs, and incubation institution being evaluated as excellent by the Ministry of Economic Affairs.</p> <p>(5) Application company or person-in-charge that has ever participated in representative domestic and foreign contests and has received awards (Explanation No. 10405039351 issued by the Ministry of Labor on the 8<sup>th</sup> of April 2015)</p> <p>2. Case-by-case consultation (Subparagraph 5 of Article 39 of Review Criteria) refers to the application submitted by the employer and exempted from the limitation of turnover, capital and work performance after consultation.</p>	
2	Validity period of the work permit	<p>1. According to Article 52 of Employment Service Act, the maximal validity of a work permit is 3 years. The validity of work permit shall be approved based on the above regulations, application by the employer and the signed contract.</p> <p>2. Employers who are qualified by meeting the Qualifications of Employer – Consultation (Paragraph 4, Article 39 of examination standard) will be</p>	<p>1. Ministry of Labor may conduct a visit or initiate the consultation mechanism whenever it is necessary and depends on the status of the employer’s application and conditions of each case.</p> <p>2. If foreign professionals have multiple work permits, the employers of their foreign spouses</p>

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		<p>granted a work permit with one year validity. For applications for new employment or extension of other foreign workers submitted by employers during the review period, the period of work permit shall be up to the same period of the case through consultation.</p> <p>3. According to Paragraph 3, Article 39-1 of examination standard, foreign spouses residing in company with foreign professionals shall perform part-time work for a period less than the approved period of work of the foreign professionals.</p> <p>4. A work permit of up to one year shall be granted for the following cases of concern:</p> <p>(1) Foreign workers having performed blue-collar work.</p> <p>(2) For cases of concern, related data shall be provided for the local competent authority for investigation. If there are still concerns after investigation, the Ministry of Labor will invite the central competent authority in charge of related business and related agencies to hold a joint review meeting.</p> <p>(3) Employers having been established for less than</p>	<p>may request the period of multiple work permits in one application. The Ministry of Labor will approve the multiple part-time work permits with the periods of employment separately attached to the work permits of foreign professionals.</p> <p>3. If the work permit of a foreign professional is revoked due to early dismissal or other causes, the part-time work permit of the foreign spouse residing in company with the foreign professional shall also be revoked.</p>

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		<p>one year with paid-in capital of NT\$500,000.</p> <p>(4) New companies whose investors' revenue is less than that prescribed by the Ministry of Labor and granted the permit after consultation with the Ministry of Economic Affairs in accordance with the handling principles in Item 4.</p>	
3	Limitations on the number of approved person	Regarding foreign worker applications submitted by a foreign company's representative office, one Category B representative and one Category A specialist shall be approved in principles.	Where the employment of more than two Type A specialists is required, the representative office shall explicitly specify the reasons for the approval evaluation.
4	Principles of handling doubtful applications submitted by a new company founded and managed by the same foreigner (the foreigner is the person-in-charge and manager of the company)	<p>To avoid the foreigner applying for a new employment by establishing a new company as the company established and invested by the foreigner a year ago fails to reach required turnover amount, the examination of new employment applied under Code 01, where the foreigner is the person-in-charge and manager of the company, is enhanced:</p> <ol style="list-style-type: none"> <li>1. To review the foreign worker's employment record: If he / she ever positioned as the person-in-charge and manager of other businesses invested by an overseas Chinese or foreigner(s)</li> <li>2. To review the turnover of the foreign worker's former</li> </ol>	

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		<p>company, to see if it has reached NTD\$3 million.</p> <p>3. If the foreigner ever positioned as the person-in-charge and manager in a company that failed to reach required turnover amount, the employer will be requested to state the status of the said company's operations and the reason(s) of establishing a new company as supplementary information.</p> <p>4. If there is any doubt that the employer has purposely established the new company, the employer's supplementary information and application documents will be reviewed together with the central competent authority with Jurisdiction in accordance with Paragraph 2 of Article 6 of Regulations on the Permission and Administration of the Employment of Foreign Workers.</p> <p>5. Those whose applications are approved will receive a work permit valid for one year at maximum. Besides, local county (city) government will be invited to have a field visit to make an enforced investigation, ensuring that the foreign worker is not engaged in practices not allowed by the</p>	

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		work permit and the work conditions conforms to the original application.	
5	Principles of handling the extension request of expired permit	Shall be referred to Paragraph 1 of Article 46 of Regulations on the Permission and Administration of the Employment of Foreign Workers.	<ol style="list-style-type: none"> <li>1. For the employer who submits extension application when original employment expired, it shall be treated as new employment application, and the salary shall be reviewed.</li> <li>2. For exceptional cases that the employer submit re-application within 15 days from original employment overdue date (description letter shall be attached and it is limited to once only) in accordance with Article 46-1 of Regulations on the Permission and Administration of the Employment of Foreign Workers, the extension application shall be consented and employment period shall be traced (Examiner shall note in the system so that no re-application shall be submitted based on this next time).</li> </ol>
6	Document for employment transfer	According to Article 53 of Employment Service Act, new employer will be required to ensure that the foreign worker is not under the employment of	

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		<p>other employers during the application period. Where the said situation happens, the new employer shall confirm with the foreign worker for changing the employer or not:</p> <p>1. Yes: please provide termination certificate between the foreign worker and original employer.</p> <p>2. No: it will be regarded as part time work and documents may be exempted.</p>	
7	Abolishment for company dissolution	<p>Where the company dissolution already occurred, the Ministry's system still allows a valid employment of the foreign worker with records. The principles of handling the subject and address of sending abolishment of employment permit are shown below:</p> <p>1. Employer:</p> <p>(1) Dissolution under liquidation: "Application unit (person-in-charge) as the target, to be sent to the address of business registration.</p> <p>(2) Bankruptcy under debt clearance: insolvency administrator as the target, to be sent to the contact or permanent address provided by the court of local jurisdiction.</p> <p>(3) Liquidation or debt clearance is made for dissolution or bankruptcy: No delivery</p>	<p>1. For those employers who were known to be dissolved and are under liquidation through the website relevant to the court, it shall be known that whether the company had liquidated, bankrupted or settled debt.</p> <p>2. The foreign worker's immigration status shall be known through the website of National Immigration Agency, the Ministry of the Interior.</p>

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		<p>is required as the juridical personality (sending target) is eliminated.</p> <p>(4) The original company is eliminated due to reorganization or merger: No delivery is required as the juridical personality (sending target) is eliminated.</p> <p>2. Foreign worker:</p> <p>(1) Still in the territory of the Republic of China: shall be sent to the residence address stated in the application. If no such information is provided, shall be sent to the address stated in the company registration. However, if company dissolution already occurred as stated in Subparagraph 3 and 4 of Paragraph 1, a public announcement shall be made.</p> <p>(2) Foreign workers who already left or never enters the territory of the Republic of China: shall be sent to the address stated in the company business registration as a public announcement.</p>	
8	Statement of picking up in person	For those who wish to pick up in person, please fill in and submit the statement of picking up in person at the counter of Ministry of Labor. Registered mail is not accepted.	

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9	Principle of affixing with seal	For the copied document attached in the application, the words of “in conformity with the original” shall be noted with the seal of application unit and person-in-charge.	Principally, documents attached by the employer shall be affixed with the seals of application unit and person-in-charge. Where the representative of a representative office (Code 03) has used his / her personal seals instead of aforesaid seals in the establishment application submitted to the Ministry of Economic Affairs or County (County) government, the representative’s personal seals may be adopted while processing the work permit.
10	Document translation	The Chinese translation for documents submitted by the employer shall be attached if those documents are not made in Chinese.  (Lao-Dong-Fa-Guan-Zi Order No. 10605185961 dated October 11, 2017 by the Ministry of Labor)	
11	Document verification	Certificates issued by specific countries according to the Ministry’s announcement shall be verified by our overseas missions first (Explanation No.1040508120 issued by the Ministry of Labor on the 21st of July 2015).	

