

**REPORT ON  
PROTECTION OF  
THE RIGHTS  
FOR FOREIGN WORKERS  
IN TAIWAN**

**Ministry of Labor**

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# On Protection of the Rights for Foreign Workers in Taiwan

## I. INTRODUCTION

In recent years, the unbalanced labor supply and demand in Taiwan has resulted in a lack of basic manpower. This can be attributed to a number of economic factors such as the transformation of industrial structure, rising per capita income, rapid growth in service industries, higher education levels, and a change in job values. In response to these issues, the Council of Labor Affairs (MOL) decided to open up Taiwan's job market to foreign workers starting in October 1989. Foreign workers from Thailand, Philippines, Indonesia, Malaysia, Vietnam and Mongolia are now employed in Taiwan as part of the government's efforts to solve the problems of labor shortages.

As of the end of December 2020, there were 709,123 foreign workers in Taiwan, of which 61.96% were in manufacturing, 0.87% in construction, 1.65% in agriculture, forestry, fishery and animal husbandry, 35.28% as caretakers, and 0.24% as domestic helpers.

Foreign Workers in Taiwan (as of the end of December 2021)

unit: person

Industry	Country	Indonesia	Malaysia	Philippines	Thailand	Vietnam	Mongolia	Others
Total	669,992	237,168	7	141,808	56,954	234,054	0	1
		35.40%	0%	21.17%	8.50%	34.93%	0%	0%
Manufacturing	425,877	58,384	7	114,286	51,931	201,269	0	0
	63.56%							
Construction	6,756	369	0	89	4,573	1,725	0	0
	1.01%							
	10,471	6,900	0	1,327	79	2,165	0	0

<b>Agriculture, Forestry, Fishing and Animal Husbandry</b>	<b>1.56%</b>							
<b>Caregiver</b>	<b>225,423</b>	<b>170,552</b>	<b>0</b>	<b>25,653</b>	<b>362</b>	<b>28,856</b>	<b>0</b>	<b>0</b>
	<b>33.65%</b>							
<b>Domestic Help</b>	<b>1,465</b>	<b>963</b>	<b>0</b>	<b>453</b>	<b>9</b>	<b>39</b>	<b>0</b>	<b>1</b>
	<b>0.22%</b>							

Source: Department of Statistics, Ministry of Labor.

This initiative has benefited Taiwan economically and socially:

1. It supplies more basic manpower needs as well as encourages small and medium enterprises (SMEs) to keep their investment in Taiwan and offer more job opportunities.
2. It allows Taiwan to utilize global human resources to increase national competitiveness and speed up public construction.
3. It provides sufficient caretakers to those households in need, so that productive manpower can fully participate in the job market.

Foreign workers need to make extra efforts to adapt into Taiwan's working environment due to language barriers, differences in religious belief, cultures and life patterns. This means that much more care from the public is needed for these workers. This thought is made for reasons of humanity, justice, fairness as well as being a gesture to respond to the contribution made by the foreign workers to Taiwan's economic development, embodying the traditional values of this country.

## II. FUNDAMENTAL PRINCIPLES

Taiwan is less likely to host a large number of immigrants because it is a small and densely populated island nation. Foreign workers are however

introduced into Taiwan as "Guest Workers" because they are considered supplementary to the country's job market and economic development. The government has no intention of making differences between the foreign workers and the local citizens. Though some restrictions are imposed on foreign workers, significant efforts have been made to ensure the equality of their treatment, labor standards and legitimate rights in their host country. Under no circumstances will the government allow foreign workers on the island to be maltreated, rejected or left helpless. In short, the legitimate rights of foreign workers in Taiwan are well protected by the following fundamental policies:

### **1. Fundamental Rights: Equality and Justice**

Foreign workers leave their home country with the hope of earning more money than what is being offered in their country of origin. Their legitimate rights must not be deprived in any way. During the process of obtaining job opportunities, foreign workers often find that some external forces are taking a portion of their earnings. Whether these shares are reasonable should be a subject of fair and just scrutiny.

### **2. Employment Rights: National Treatment**

Article 7 of the Universal Declaration of Human Rights states that "All are equal before the law and are entitled without any discrimination to equal protection of the law." Every foreign worker in Taiwan, therefore, is under the protection of pertinent laws. These include the Labor Standards Law (LSL) that offers nondiscrimination and legitimate protection in minimum wages, working hours and working conditions as well as benefits regulated under the Labor Insurance Regulations and the Employee Benefit Regulations.

### **3. Living Rights: Universal Principle**

Foreign workers leave their homes and families behind for employment in

an unfamiliar society, where mutual understanding between them and local citizens is of utmost importance. In this regard of understanding efforts have been made to help foreign workers understand more about local communities and offer workers a mechanism in counseling and adaptive service, so that they can feel at home and enjoy their stay in Taiwan.

### **III. SUBSTANTIAL MEASURES**

#### **1. Protecting the Fundamental Rights of Foreign Workers**

##### **(1) Reinforcing the management of brokerage firms**

- i. Regulation regarding service fee charging standards for Taiwan manpower agencies was revised on November 9, 2001. It stipulates Taiwan manpower agencies can only charge a monthly service fee from foreign workers and shall not charge any broker's fees. The monthly service fee shall not be more than 1,800 NT dollars in the first year, 1,700 NT dollars in the second year and 1,500 NT dollars in the third year. On March 2, 2010, in order to avoid increasing the burden on the part of the foreign workers, the MOL revised the said regulation that requires the broker's fees shall not be collected in advance in line with the commercial practice of "fee for service". As the regulation has been deleted in Article 52 of the Employment Service Act prescribing that a foreign worker shall leave the country for at least one day upon the expiration of the employment, the Ministry modified the broker's fee on April 6, 2017. The service fee collected from a foreign worker shall be calculated based on the period of work after the foreign worker enters the country. To maintain the rights and interests of foreign workers, the monthly service fee shall not be more than 1,800 NT dollars in the first year, 1,700 NT dollars in the second year and 1,500 NT dollars in the third year.
- ii. The MOL has reduced the service fee as of November 2001 and

suggested the expected service fee shall not be more than the foreign workers' monthly minimum wages. The Foreign Worker's Affidavit for Wage/Salary and Expenses Incurred for Entry into the Republic of China to Work (the Salary/Wage Affidavit) is notarized by the authorities of the foreign worker's home country. The documents will be double checked by the home country. According to the Employment Services Act revised on January 21, 2002 brokers who collect unlawful compensation are subject to aggravation of fines, suspension or revocation of permits.

- iii. To mitigate the foreign labor's burden of excessive broker's fees, the MOL established the "Direct Hiring Joint Service Center (DHSC)" on December 31, 2007. The DHSC assists employers in recruitment of the same employees without going through agencies to eliminate the broker's fees and to shorten the process and time for foreign workers re-entering Taiwan. Services provided include counseling in different languages, query, proxy transfer, proxy send and text message / e-mail sending to remind employers on matters of foreign workers' post-arrival. In 2008, the direct hiring program was first available to the employers who wanted to rehire the same domestic caretakers. As of 2009, the direct hiring program has expanded its services to service the employers rehiring the same foreign workers that work in the manufacturing, marine fishery, construction, institution caretaker and domestic helper industries. Since 2015, the DHSC has worked with countries of foreign workers on the recruitment of labor. The countries of foreign workers recruit foreign workers based on the need of employers, and employers may choose to recruit them in writing, online or in person. The DHSC then helps foreign workers with immigration matters to ensure that employers have foreign workers within the given period. Since 2018, an online application system has been implemented to allow employers to recruit foreign workers and

obtain their work permits in a streamlined way. A one-stop direct hiring service is offered, where a designated person will help follow up on a case and inform the applicant of matters to be dealt with regarding working in Taiwan, to empower employers' hiring and management of foreign workers. In July 2019, Taiwan started promoting foreign worker employment continuation services for employers expanding the number of foreign workers who can be directly employed, actively inquiring as to the willingness to engage in interviews of directly-hiring employers and foreign workers in Taiwan who have not commissioned a private employment services agency and are waiting to transfer employers. Since June 2021, at least one employment continuation face-to-face meeting has been held a week, providing a venue and interpretation services so employers and foreign workers can discuss employment continuation related matters.

- iv. To improve employer's willingness to employ foreign workers directly, the MOL set up an APP called "Foreign Worker Aid" on August 5, 2014. The APP provides services, such as application procedures for direct employment, news, and searches for the status of application. The Management Portal for Foreign workers in Taiwan was also set up to provide employers services and resources, such as health examinations, resident certificates, and labor and health insurance, to safeguard foreign workers' welfare. From 2014 to 2021, the said portal was optimized by adding services and adjusting contents and functions. In 2021 an "audio form-filling out guide" function and film detailing the process of employing foreign workers were placed on the official website for employers to read, enhancing its usefulness to them.
- v. The improper kickback going to employers' pocket from manpower intermediary agencies also contributes to high agency fees. The Ministry of Labor has amended the *Employment Service Act* and



related regulations to stipulate that employers' applications for retaining foreign workers shall be disapproved should they receive fee kickbacks thereof. In case their applications have been approved, they shall be revoked whilst the intermediary agency shall be fined with their business suspended as well. On July 14, 2011 the MOL interpreted the definition of "unjust interests" as referred to in Subparagraph 6, Paragraph 1, Article 40 and Subparagraph 10, Paragraph 1 of Article 54 of the Employment Services Act as: the expenses that are supposed to be paid or shouldered by the employer based on legal requirement or contractual agreements, or the value of gifts received by the employer from the brokerage firm that have exceed acceptable value in social ritual or business practices Both tangible and non-tangible profit is included in this context to prohibit the rebate that employers may request from the brokers in order to safeguard foreign workers' welfare.

- vi.** In July 2002, the MOL amended the checklist for local authorities' routine inspections, and the broker's collection of fees has been included in order to reduce broker's fees paid by the foreign workers. Unscheduled inspection visits to employers and foreign workers will be conducted to check whether brokers' collection of fees is consistent with "the Salary/Wage Affidavit" signed by employees. Taiwanese manpower agencies engaging in the excessive collection of fees will be penalized in accordance with the applicable laws and regulations. As for foreign manpower agencies engaging in the excessive collection of fees, they will have their licenses revoked in accordance with Taiwan's "Regulations for Permission and Supervision of Private Employment Services Institution." The cases of offence shall also be referred to the authorities of the labor-sending countries for proper handling.
- vii.** The MOL amended the "MOL Evaluation Guidelines for Violation of

Employment Services Act by Private Employment Service Institutions and Professionals and for Revocation of Cases” on March 27, 2012 in order to prevent the manpower brokerage agencies from overcharging. Irrelevant with whether the overcharge is refunded or not, a suspension of 3 months will be imposed on those that violate the Act for the first time and a suspension of 6 months is imposed for those that violate the Act for the second time, a suspension of more than 9 months is imposed each time for those that violate the Act three or more times. An additional suspension of 3 months is imposed if the overcharge is not refunded before the decision on suspension is rendered to prevent the brokers from overcharging effectively.

- viii.** To ensure domestic and foreign manpower agencies duly fulfill their obligations in recruitment and care, the MOL amended the Regulations for Permission and Supervision of Private Employment Services Institution on October 8, 2014, which created a regular inspection and elimination system. If a certain percentage of foreign workers whom domestic manpower agencies have introduced are missing for 3 months, domestic manpower agencies will be penalized and their licenses will not be renewed after expiration. An application submitted to foreign manpower agencies which introduces foreign workers for the renewal of a license will be rejected.
- ix.** To improve the quality of service of manpower agencies and information on manpower agencies, the MOL has carried out the evaluation of manpower agencies since 2004; the Regulations for Permission and Supervision of Private Employment Services Institution were also amended on January 3, 2007 to regulate the evaluation and its grading. The quality of service, punishments for violations, and customer services are evaluated annually and classified by Level A, Level B, and Level C. The results of evaluation will be

published on the website of the MOL ([www.wda.gov.tw](http://www.wda.gov.tw)) for employers' reference. The evaluation aims to continuously improve healthy competition and quality of service among manpower agencies. Manpower agencies graded Level C will not be allowed to set branches and are required to make improvements within one year; if they fail to reach Level B in the next year's evaluation, their licenses will not be renewed, forcing them to quit the market and maintaining the positive development of manpower agencies.

- x. On July 6, 2007, the Plan for Implementing the Inspection of Private Transnational Human Resource Agencies by Municipal and City (County) Governments was announced for municipal and city(county) governments to increase the frequency of inspections of agencies with bad appraisals. On August 3, 2015, the said plan was amended to set the frequency of inspections based on the results of evaluations. If any illegal practices are found during the inspections, severe penalties for transgressions will be implemented by the municipal and city(county) governments.
- xi. To reduce the number of illegal brokers, the MOL drafted amendments to parts of the Employment Service Act, raising the fine imposed on labor brokers that violate Article 45 to NT\$300,000-\$1,500,000; the broker with a recurrent violation within five years shall be imprisoned for a term of at most five years, or detained for hard labor, and/or penalized for an amount of at most NT\$ 2,400,000; in addition, the punishment is imposed based on the number of people instead of cases to eliminate illegal brokers. To deter and severely punish foreigners working illegally, employers hiring foreigners to perform work illegally, or brokers seeking employment for foreigners illegally, the MOL amended the Employment Service Act to increase the fine for the said illegal behavior based on the degree

- of illegality. On August 27, 2019 the amendment was submitted to the Executive Yuan for follow up related legal processes.
- xii. To prevent foreign workers from being exploited, the MOL will continue to urge source countries to review the brokers' collection of fees through bilateral labor meetings and verification, while strengthening the management of the brokers' excessive collection of fees.
  - xiii. To encourage the public to report employers and private employment service organizations or individuals in violation of the Employment Service Act, the MOL established the Guidelines for Issuing Reward for Whistle-blowing against Violation of the Employment Services Act on September 11, 2015, specifying that whistleblowers will be granted a reward of NT\$20,000~NT\$70,000 based on the number of foreign workers brokered among foreign workers seized in violation of the Act. As such, on January 8, 2019 the guidelines were amended to include regulations requiring whistleblowers to provide personal information, details of the illegal behavior and the non issuance of rewards.
  - xiv. To protect the rights and interests of foreign workers, the MOL has amended and promulgated the "Employment Service Act" and added Subparagraph 18 and 19 of Paragraph 1 of Article 40, which would regulate private employment agencies and their employees to prohibit physical assault to job seekers or foreign workers, and imposes on the employees of the private employment agencies the responsibility of actively reporting any incident of suspected personal injury sustained by foreign workers.
  - xv. To strengthen the crackdown of illegal overcharges, the local government's "2020 Plan for Inspection of Fee Charging Situations by Private Employment Service Agencies" was implemented in September 2020, proceeding to the special visiting and investigation of those

intermediary agencies that receive complaints about overcharges through the 1955 Laborer Consultation and Complaint Hotline, to protect the rights and interests of foreign workers.

- xvi. On June 2, 2021, the MOL revised and issued Paragraph 3, Article 3 of the Regulations for Permission and Supervision of Private Employment Services Institution, to strengthen the protection of foreign workers' rights and avoid the situation where a labor brokerage commissioned by foreign nationals engaged in work detailed in Subparagraphs 8-11, Paragraph 1, Article 46 of the Employment Service Act to deal with residency matters fail to do so, causing them to overstay. As a result, the amendment included responsibility for handling residency matters on behalf of foreign workers as a service item. In the future, if a foreign worker commissions a labor brokerage to deal with residency matters and it fails to do so, the brokerage will be in violation of Subparagraph 15, Paragraph 1, Article 40 and Article 67 of the Employment Service Act, resulting in a fine of NT\$60,000-NT\$300,000.

## **(2) Stopping unjustified repatriation**

- i. The MOL has required in the “Regulations on the Permission and Administration of the Employer of Foreign Persons” that employers who request for early termination of employment contract/contracts shall go through Verification Processes for the Employment Termination Agreement conducted by local governments to prevent unjustified repatriation. The verification certificate shall be issued by the local city and county authorities upon the completion of the verification processes. The said verification certificate must be attached to the application for a replacement of the foreign labor; otherwise, the application will be denied.
- ii. The MOL has subsidized the local governments for the establishment of

foreign workers counseling centers to provide foreign workers with services of psychological assistance, legal consultation, labor dispute settlement, etc. to solve disputes between employers and the employees. The MOL has set up the measures for placement of foreign workers to provide foreign workers with appropriate care in cases where employers are unable to provide accommodation to the foreign workers during the dispute period. Appropriated care is achieved by entrusting the representative offices of the labor sending countries in Taiwan, religious groups and charity groups.

- iii. On January 16, 2006 at the Taoyuan International Airport and on January 1, 2008 at the Kaohsiung International Airport the MOL set up the first foreign workers service stations to help foreign workers fully understand the pertinent employment regulations, information related to working in Taiwan and to assist foreign workers in solving all disputes incurred before leaving Taiwan. These stations provide arriving foreign workers with orientation services and reinforce their legal awareness in labor-related policies. Foreign worker service counters and multilingual hotlines are also available for foreign workers to file complaints. Bringing all the resources together to build a comprehensive foreign labor service network has been done to further protect the rights of foreign workers. As of May 1, 2012, the MOL organized the seminar to promote the foreign labor related laws and regulations at the service stations located at the international airports on a trial basis. Starting on July 1, 2013 the practice has been expanded to enable foreign workers to understand this country's laws, customs, their own interest and rights. The practice expansion works assuages their fear about being away from home to work in Taiwan alone and helps them be adapted to life in Taiwan.

**(3) Prohibition of any form of forced conducts or discrimination**

- i. Some employers might detain workers' credentials or part of their salaries as forced savings to prevent foreign workers from "disappearing" however, foreign workers should always keep their passports or alien resident certificates with them according to the Immigration Law of this country. It is therefore strictly prohibited that employers detain the above-mentioned credentials.
- ii. The prohibition of marriage or pregnancy regulations was amended with related regulations on November 7, 2001 by the MOL to cancel the regulation against marriage during employment period. Starting on November 9, 2002 the pregnancy test from the regular bi-annual medical examination was also cancelled. Foreign workers will follow the regulation based on the "Measures of Inspection and Supervision of Health Examination for Foreign Persons" as announced on January 13, 2004. Foreign workers will take the medical examination 6 months, 18 months and 30 months from their date of entry into Taiwan, however without the requirement of pregnancy tests. Foreign workers will not be repatriated if they fail the pregnancy test.
- iii. The rights of pregnant foreign workers are also protected under the "Gender Equality in Employment Act." Where foreign labors are employed in the sectors governed by the Labor Standard Law, they may be entitled to the protection of female labor under the Act.
- iv. To protect human rights and take affirmative action in line with international trends, the Ministry of Health and Welfare promulgated the amended Regulations Governing Management of the Health Examination of Employed Aliens on February 6, 2015, excluding AIDS from the list of examination items before/after entry. No foreign worker will be required to participate in the AIDS examination or be repatriated once found infected; however, foreign workers concerned about infection may participate in the AIDS examination at their own

cost. Medical institutions shall only inform the examinee of the result of the examination and shall not inform the employer. Foreign workers who are verified to be infected may receive treatment in Taiwan at their own cost. On December 30, 2021, the amended Regulations Governing Management of the Health Examination of Employed Aliens were promulgated. The amendment clearly states that when a foreign workers tests positive for an illness, such as tuberculosis, his or her employer is responsible for helping to apply for directly observed medical treatment, thereby strengthening the health rights of foreign workers.

**(4) Protection of personal safety**

- i. The MOL has integrated all the resources provided by government agencies and set up a reporting system and guidelines of handling the assault cases (including sexual assault, sexual harassment, and physical abuse) incurred with foreign workers. The system will provide the translation services for physical checkups report, filing of legal action, deposition, and court-appearance; also included in the services are emergency shelter arrangements, legal aid, transfer of employers, or returning to foreign workers' home countries, abolishment of employer permits, and disputes settlements, etc.
- ii. On July 1, 2009, the MOL initiated a hotline to provide foreign workers 24/7 bilingual, toll-free consultation and complaints filing service to strength the foreign workers' complaint call services. On November 7, 2016, the MOL integrated the foreign worker protection service center under the Workforce Development Agency with the customer service center under the MOL and the consultation or complaint service center under the Occupational Safety and Health Administration, namely "1955 Hotline."
- iii. To enhance foreign workers' self-protection consciousness, prevent sex



abuse, provide the channels for filing complaints, and propagate other relevant legal rights, the "Handbook for Foreign workers in Taiwan" is distributed to foreign workers, service stations in international airports, NGOs, local governments, police stations, immigration agencies, radio stations, representative offices of labor-sending countries in Taiwan, and places where foreign workers gather.

- iv. When hiring foreign workers if the employers, patients to be taken care of by foreign workers, co-living relatives, the employer's representative, the person in charge or anyone that represents the employer in dealing with the labor-related issues has commit any behaviors described as criminal as ruled in the Criminal Act, the employers will not be allowed to hire foreign workers in the future, as clearly stated in the "Regulations on the Permission and Administration of the Employer of Foreign Workers" revised on December 30, 2010.
- v. On April 2, 2015, the MOL revised the "Guidelines for Implementing Subsidies for Management of Foreign Workers" to integrate the resources of the private sector for the promotion of the measures on administration of foreign labor and implement the protection of the rights for foreign workers. Foreign workers who are injured from occupational hazard and not able to work or who are considered as the victim of experiencing physical assault regarding the status of a criminal case are arranged to be sheltered in accordance with the "Guidelines for Temporary Sheltering Foreigners Engaged in the Jobs Specified in Item 8 to Item 11, Paragraph 1 of Article 46 of the Employment Service Act ," the maximum subsidy would be 10,000 NT dollars per person or per case, except for specific cases approved by Workforce Development Agency or local competent authorities, the maximum subsidy would be 100,000 NT dollars per person or per

case.

**(5) Establishment of Counseling Service Network for Foreign workers**

- i. The MOL has been subsidizing local governments to set up Counseling and Service Centers for Foreign Workers to further protect foreign workers' legal rights and assist them for swift adaptation in their assignments in Taiwan. All centers provide services and information of laws and regulation, psychological counseling, employment adaptation, labor dispute with the help of bilingual personnel.
- ii. In case of the need of counseling or any act such as early termination of contracts without fair reason, maltreatment, detainment of properties, non-payment of salary or sexual assault, foreign workers can file complaints or report to local governments and the center. Starting in July 1, 2009 the MOL set up a 24-hour Consultation & Protection Hotline for Foreign Workers and the people of Taiwan with 7 lines and 21 operators to offer a faster dial and easy-to-remember channel to seek consultation and file a complaint. From January 1, 2013 the 1955 hotline has been expanded to 18 lines and 44 operators to take complaints, provide free legal consultation, make referrals for protective placements, provide information on government services and offer a quick way to resolve complaints. Received complaints are electronically referred to local governments for handling and follow-up. Beginning in February 2011 the MOL further expanded the scope of services offered by its "1955 24-hour Consultation & Protection Line for Foreign workers", offering 24-hour interpretation services concerning adaptation to local life, obtaining medical care, official business, work, or living in Taiwan, as well as sending text messages of legal news services. On May 17, 2021, the "E-LINE" official account was established to enhance the efficacy of the 1955 foreign workers hotline. This proactively provides the latest pandemic prevention information, foreign worker related laws and workers' rights information to foreign workers in their mother language. On June 1, 2021, a multi-language (Vietnamese, English, Thai and Indonesian) customer service text message system and the "1955hotline" Facebook Fans Page were introduced, providing a broader

range of service channels.

- iii. To facilitate a better understanding of the migrant employment business, rights and interests defense, and matters for attention by employers, intermediary companies, foreign workers, and the general public, the "Information Site for Foreign Worker Rights Defense" (hereinafter referred to as the Rights & Interests Website) was launched in multiple languages (including Chinese, English, Indonesian, Vietnamese, and Thai) on July 27, 2017. Through this site employers and foreign workers can acquire information about employment, rights and interests defense, laws, and regulations in real time. The Rights & Interests Website has been undergoing continuous incorporation of extensive information, while integrating pre-employment sessions for employers, employment transition for foreign workers, and supplementary training for migrant family caregivers, to offer more complete information. The website seeks to assist foreign workers in Taiwan by providing information in multiple languages on COVID-19, including pandemic prevention measures and vaccinations, how to prevent the spread of African Swine Fever, anti-drugs policy, traffic safety etc.
- iv. On July 15, 2019, the Ministry of Labor introduced a user interface in four languages on the Website for foreign workers to access information in their native languages about foreign workers' job transferring and renewing relationships with their employers. Furthermore, on December 31, 2020, a single online filing interface in four languages was introduced on the Website regarding foreign workers' employment transitions and the application for employer change and job transition, allowing foreign workers to check the relevant processing status of their application in their native languages.

## **(6) Prevention of Trafficking of Foreign Workers**

Foreign workers who suffer from human trafficking or are suspected as victims of trafficking shall be placed in shelters. The "Executive Yuan Coordination Meeting on Human Trafficking Prevention" (renamed as "Executive Yuan Coordination Meeting on Human Trafficking

Prevention and Racism Elimination” on May 8, 2020) was established in 2007 and the Human Trafficking Prevention Act was defined in 2009 to provide the concrete measures to promote the prevention, inspection and prosecution against human trafficking, and protection of victims:

i. Prevention Perspective:

- (i.) The MOL periodically provides an array of informative campaigns, including conducting periodic educational training sessions and legal awareness campaigns, publishing the Handbook for Foreign workers in Taiwan and the Handbook for Employment of Foreign workers in Taiwan, producing pre-employment sessions videos, entrusting radio stations to produce and broadcast radio programs in foreign workers’ languages, reminding foreign workers of their rights and interests through the multi-language Rights & Interests Website (in Chinese, English, Indonesian, Vietnamese, and Thai), and raising awareness of human trafficking prevention and control, at Foreign workers Service Centers through various local governments, Foreign workers Service Stations in Taiwan’s International Airports, service personnel for Hot Line 1955, employers, intermediary practitioners, and the general public. On May 17, 2021, the MOL established the “E-LINE” official account to proactively provide foreign workers with information on pandemic prevention and workers’ rights in their mother language, thereby ensuring they have a better understanding of their rights in Taiwan.
- (ii.) To improve employers’ understanding of laws and responsibilities for foreign workers, Article 48-1 of the Employment Service Act was amended and promulgated on October 7, 2015, specifying that the local

employer of a foreign worker must complete a certain number of hours of employer training sessions before hiring a foreign worker to render home care or household assistance for the first time. The session shall cover laws regarding employment of foreign workers, human trafficking prevention, foreigners' customs in their own country, labor relations and insurance, labor contracts and salaries, and treatment of termination of employment. The sessions have been held since July 1, 2016 to help employers get their family fully prepared for the prospective situations and related laws, improve labor relations, and reduce the number of foreign workers leaving due to poor adaptation. In addition, the MOL, in its effort of establishing a single-window service website, incorporated the "Employer's pre-employment sessions information website" into Information Site of Foreign Worker Rights for integrated management on June 20, 2018.

ii. Protection Perspective:

With the joint effort of foreign workers counseling service centers of local governments and NGOs, mechanisms have been established to assist trafficking victims by providing protective placement and interpreters to accompany to inquire, and offering them with living subsidies, physical and psychological therapy, extension of resident status, subsidies for litigation expenses, subsidies to NGOs in relevant activities, financial aids to emergencies /disastrous incidents, assistance in changing employers or job cross work sectors, issuing short-term working permits, employment services and vocational trainings.

iii. Investigation and Prosecution Perspectives

Offering of consultations to foreign workers, acceptance of complaints from foreign workers, and assisting foreign workers in pursuing employers or intermediary agencies for payment of outstanding wages or fees can be done through existing bilingual consulting & complaint channels such as Foreign workers Service Centers at various local

governments, Foreign workers Service Stations in Taoyuan and Kaohsiung International Airports, and the Foreign workers Consulting & Complaint Hot Line 1955. For foreign workers' complaints about suspicions of human trafficking, local governments should assist in transferring such cases to judicial and police agencies for further investigation. Employers and brokers exploiting foreign workers will be penalized according to the law.

iv. Others

In addition to the above mechanisms, the MOL continues to request local governments to take the following actions: increasing fines against illegal employers and brokers, encouraging public reports, evaluating brokers, promoting direct employment of foreign workers, increasing ways to employ foreign workers, and reducing fees collected by brokers.

**(7) Providing Interpreters to help Foreign Workers during Inquires**

- i. On August 6, 2010 the MOL promulgated guidelines for local government and other administrative and police agencies to follow during their interrogations and to arrange personnel from NGOs to accompany foreign workers during inquiries. The guideline indicates how to find interpreters from the counseling service centers and NGOs to accompany foreign workers to inquiries so the victims can be well informed of their legal rights and obligations.
- ii. To set a reasonable compensation for interpreters, the MOL amended and promulgated Guidelines for the Implementation of Examinations of Foreign Workers in Company with NGOs by Local Governments on August 11, 2017, covering interpretation of administrative or criminal cases where foreign workers are involved in Taiwan. The interpretation

fee per case was also adjusted from NT\$500 to NT\$600 for the first two hours and from NT\$155 to NT\$300 after the third hour (inclusive); the interpretation fee by night shall be twice the fee by day. To ensure the reasonableness of the interpretation fee, the length of time of interpretation shall be calculated beginning at the agreed time; travel allowances were also set to ensure the reasonableness of the interpretation fee, the length of time of interpretation shall be calculated beginning at the agreed time; travel allowances were also set. On May 14, 2019, the MOL amended and promulgated the above Guidelines, specifying that the appointment of companions and interpreters shall be subject to the consent and choice of foreign workers to safeguard foreign workers' welfare; in addition, the definition of hours of interpretation was amended to avoid misunderstanding. The amendment also specified that personnel of private employment service agencies shall not be interpreters.

**(8) Strengthening the pandemic prevention and protection of foreign workers' work rights and interests during the pandemic of the severe, special, and infectious pneumonia (COVID-19)**

In response to the severe COVID-19 pandemic in the international community, and realizing the aim of the policy of reducing the cross-border flow of people, as well as for mitigating problems derived from foreign workers' stranding in Taiwan due to flight cut-backs as a result of the pandemic, the Ministry of Labor has adopted the following relevant measures:

- i. From March 17, 2020 to June 30, 2022, if a foreign worker is about to accumulate 12 or 14 years working in Taiwan and has less than four months to reach the 12 or 14 year limit, his or her employer can apply to the MOL for a one year extension of the existing employment permit from “the expiry

date of the original employment permit” or “application date.”

- ii. To reduce the cross-border flow of foreign workers and to encourage employers to take in foreign workers already in Taiwan, an order has been issued to stipulate that, during the pandemic, an employer is not restricted to hire foreign workers as per original quota if its previous foreign worker’s dismissal from that employer is not attributable to the employer.
- iii. To encourage employers, through negotiation with their foreign workers, to postpone or cancel their workers’ leave back to the workers’ country of origin, the Ministry of Labor has issued "Rules regulating the compensation of necessary transportation expenses associated with postponed or cancelled leaves back to the workers’ country of origin to foreign workers who are hired in accordance with Subparagraphs 8 to 11, Paragraph 1, Article 46 of the *Employment Service Act*” to compensate those foreign workers for their loss of necessary transportation expenses associated with the postponed or cancelled leave back to the workers’ country of origin in support of requirements of pandemic prevention.
- iv. The MOL previously introduced a measure allowing employers to apply for a three month or six month short-term employment permit for foreign workers stranded in Taiwan due to the pandemic, but on November 23, 2020 a circular was issued detailing measures enabling such workers to apply to transfer employers or work when their current work period expires. On November 29, 2021, the MOL issued an order allowing foreign workers wanting to transfer, whose employers will not continue their employment, to also apply to transfer employers and work.
- v. As a result of the COVID-19 pandemic, from November 11, 2021, any family and industry category foreign worker from Indonesia with a visa or Indonesia, Thailand, Philippines and Vietnam with a reentry visa, must



register on the “Entry and Departure of the Foreign Labor Airport Care Service” (<https://fwas.wda.gov.tw/>) prior to arriving in Taiwan and book a bed at a government quarantine facility. Beds will be allocated based on a points system that takes into consideration whether a foreign worker is fully vaccinated, the pandemic situation in their home country and post arrival accommodation. When the points are the same, allocations will be based on the date visas were issued. All foreign workers are required to stay at a government quarantine facility for 14 days on arrival in Taiwan and thereafter for a further 7 days of self-health management.

## **2. Protection of Foreign Workers’ Employment Rights**

### **(1) Foreign workers enjoy the same protections under the labor laws as the local citizens**

- i. According to Article 7 of the “Universal Declaration of Human Rights” that “All are equal before the law and are entitled without any discrimination to equal protection of the law,” Taiwan will surely comply with international regulations. Under the principle of “National Treatment”, foreign workers are protected by the Taiwan labor-related laws while they are in Taiwan. If foreign workers are employed in the industries that are under the supervision of Labor Standards Law (LSL), they are be protected by LSL, which offers nondiscrimination and legitimate protection in minimum wages, working hours and working conditions. Although household maids and in-home caretakers are not currently covered under the protection of LSL, the “Regulations on the Permission and Administration of the Employment of Foreign Workers” stipulate that the Salary/Wage Affidavit shall be specifically listed in the salary and related expenses after entering Taiwan, signed by all four parties: employer, foreign worker, brokers of both Taiwan and the labor sending country, notarized by the labor sending countries

prior to foreign workers' arrival in Taiwan. The said regulation also stipulates that the written employment contract shall be concluded and signed by the employer and the foreign worker. For further protection of the rights of foreign workers, employers are required by law to pay full salary directly to foreign workers.

- ii. If national and foreign caregivers are employed by businesses under the Labor Standards Act (such as social welfare institutions), their labor conditions shall be granted in accordance with the Labor Standards Act; when they are employed by individuals to provide care at home, or care for everyday living of family members or other home caring related tasks, their working environment, working style, working hours and rest periods are apparently different from those employed by businesses, making it difficult to apply the Labor Standards Act. Currently, the Labor Standards Act does not apply to family workers employed by individuals. Regarding measures for the protection of rights and interests related to family workers, they will be promoted in order in accordance with issues of insurance, personal safety protection, and long-term care systems.
- iii. To protect the rights and interests of family workers, the MOL has set up the Family Worker Protection Task Force and invites experts and scholars to discuss the protection of rights and interests of family workers on a regular basis. Related protective measures will be taken according to the domestic long-term care system and the conclusions of meetings held by the Family Worker Protection Task Force. The MOL will introduce these protective measures on a step-by-step basis in various related areas.
- iv. Considering the gradual increase in salaries of family-based foreign workers and the financial abilities of employers, the MOL held a meeting with Indonesia, Philippines, Thailand and Vietnam on August

28, 2015 to protect the rights and interests of family-based foreign workers. The meeting concluded with a new labor contract that has increased the salary of a family-based foreign worker from NT\$15,840 to NT\$17,000 for verification by the representative office since September 1, 2015. The labor contract has been implemented.

- v. To stabilize labor relations, save training costs, and retain outstanding foreign family caregivers, the MOL announced on November 11, 2015 that trained or self-educated foreign family caregivers having outstanding performance up to the standards of the authorities may work in Taiwan for 14 years.
- vi. To prevent employers from collecting unreasonable accommodation and utility fees in all sorts of names, an interpretation order was given to stipulate that the price of accommodation and utility provided by employers shall be collected in a fair and reasonable manner, and that foreign workers may complain to the MOL or local authorities in charge of labor about employers' violation.
- vii. Currently, foreign fishermen are divided into domestic employment and overseas employment. The permit and management of the employment of foreign fishermen domestically is regulated by the *Employment Service Act* and its subordinate laws, which are under the administration of the Ministry of Labor where labor laws such as the Labor Standards Act, Labor Insurance Act, Labor Occupational Accident Insurance and Protection Act, Occupational Safety and Health Act, and the existing protection system for foreign workers are applicable. The permit and management of the employment of foreign fishermen overseas is regulated by the *Act for Distant Water Fisheries* and its subordinate laws, which are under the administration of the Council of Agriculture, Executive Yuan.
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- ix. On November 3, 2016, the MOL deleted the provision in Article 52 of the Employment Service Act that foreign workers shall leave the country for one day upon the expiration of three years of employment and to protect the rights and interests of foreigners working in Taiwan prescribed that foreign workers agreeing with original employers to renew the contract or agreeing with new employers to work upon the expiration of employment may apply for employment permits without leaving the country for one day.
- x. To protect the rights of foreign workers to take leaves to their home countries, the MOL established and promulgated the Directions of Foreigners Engaging in Jobs Specified in Items 8 to 10, Paragraph 1, Article 46 of the Employment Services Act Wishing to Take Leaves to Their Home Countries on April 18, 2017, specifying that foreign workers wishing to take leaves to their home countries may arrange the date of return with the consent of the employers. For foreign workers wishing to take special leaves to their home countries, the Labor Standards Act, the Act of Gender Equality in Employment and the labor contract shall apply.
- xi. To protect non-national dependent children of foreigners working in

Taiwan, the MOL has offered the Ministry of Health and Welfare allowances for the placement of non-national dependent children of foreign workers since June 1, 2017. From October 1, 2019, the MOL will offer the National Immigration Agency, Ministry of the Interior, allowances for the placement and repatriation of children of illegal foreign workers and foreign workers who are pregnant for more than 5 months.

- xii. On October 22, 2019, the MOL issued “Principles for the Handling of Foreign Workers Who Become Pregnant During the Employment Period and Follow-up Work Rights.” These informed foreign workers groups, employer groups and labor brokerage groups that if a pregnant foreign worker during the employer or work transfer period wants to postpone her transfer request the application for a postponement to the MOL must include diagnostic documentation or a maternal health booklet issued by a medical facility. An application to restart the transfer process must be made within a fixed period after the birth, to protect the rights of the pregnant foreign worker. On October 18, 2021, the MOL provided an administrative interpretation that stated if during pregnancy a foreign worker is unable to make life arrangements on her own, owing to special circumstances, but does not meet the conditions detailed in the guidelines for temporary placement and the local competent authority determines that placement is necessary, a 60-day emergency placement measure is available. When the emergency placement period ends, it can be extended for a further six months after giving birth for those waiting to return to their home country or who want to continue living in Taiwan.
- xiii. In 2021, the MOL provided funding to Taoyuan City government to establish a pregnant foreign worker resource platform to provide such workers with integrated consultation and work rights services. The

platform officially started providing cross-regional services on January 1, 2022, including consulting and educational information on giving birth and workers' rights, supportive companionship, emergency placement, work continuation, work transfers etc.

- xiv. After an amendment to the *Labor Union Act* took effect on May 1, 2011, the restriction that only citizens of the Republic of China can be elected as a director or a supervisor of a labor union has been removed. Now, if they meet the requirements of majority in accordance with the *Civil Code*, foreign workers not only can act as founders of a labor union but also can be elected as directors and supervisors of the labor union without being required to have citizenship of the Republic of China. Foreign workers' work and related rights of alliance hence are protected, while enjoying the protection of their three labor rights (namely right to unity, right to negotiation, and right to be protected under dispute) the same as enjoyed by local laborers with R.O.C. nationality.

**(2) Ensuring the employers pay the salary according to labor contract**

- i. Under the newly amended regulations by the MOL on November 7, 2001 an employer is not allowed to deduct brokerage and other fees from the workers' salary. The statement that "30% salary deduction as monthly deposits with the consent of the worker" has also been deleted.
- ii. The MOL regulated the new rules for the works' salary on November 9, 2001. When employees receive the salary from employers, it should be always accompanied by a salary slip which is translated to employer's home country language. If employers illegally withhold employee's belongings, employees can hand in salary slip as evidence in the court. Employers won't be permitted for further application if they fail to follow the rules. The authority may decide to stop the on-going application procedure or revoke the already approved ones.

- iii. The MOL has assigned more than 274 inspectors since 2000 to visit foreign workers to understand their employment situations and to protect foreign workers' rights. Furthermore, for the purpose of strengthening local government's capability in this regard, MOL has also subsidized an additional 338 inspectors nationwide from October 1, 2018 to the end of December 2021. The inspectors have been assisting in the explanation of pertinent legal regulations and management in their regular visits to the employers. The purpose is to ensure the employers have complied with the instructions listed on the "Living Care Service Plan" for foreign workers and carried out the employment contract faithfully to avoid illegal happenings and ensure the rights of foreign workers.
- iv. The Regulation on the Permission and Administration of the Employment of Foreign Workers was amended and enacted on December 24, 2008 to protect the rights of foreign workers. It stipulates that the terms and conditions of the employment contract shall be consistent with the Salary/Wage Affidavit notarized by the competent authorities of labor from the source country. If any discrepancies arise, the Salary/Wage Affidavit version shall prevail. Changes to contents contained in the Salary/Wage affidavits that would disadvantage the interest of the foreign worker shall be made by the employer. The salary slips shall be kept for 5 years for future reference.
- v. On July 30, 2015, the MOL drafted the "Reference Guide on the Payment of Salaries to Foreign Fishermen by Employers" to protect the wage entitlements of foreign fishermen and ensure employers live up to their legal obligation to pay salaries in accordance with the provisions of labor contracts. This details precautions and related tables for the issuing of salaries, whether paid directly by the employer or through a labor brokerage. On December 6, 2021, the MOL revised

these guidelines in accordance with provisions on the full direct payment of salaries in Paragraph 2, Article 22 of the Labor Standards Act and Paragraph 4, Article 43 of the Regulations on the Permission and Administration of the Employment of Foreign Workers, eliminating the indirect payment of salaries by labor brokerages and instructing employers to pay the foreign fishermen they employ directly.

**(3) Preventing occupational accidents**

- i. In accordance with provisions of the *Occupational Safety and Health Act*, employers shall conduct regular health checks and occupational safety and health education and training for employed workers, as well as posting hazard warning signs around the workplace in languages known to foreign workers to remind foreign workers of injury minimization.
- ii. The MOL has taken occupational accidents of foreign workers into consideration in its statistical analyses. The variation of the data may serve as a reference to the preventive measures for occupational accidents, so that proper measures can be put in place to prevent accidents from happening.
- iii. The MOL made further explanation on December 23, 2003 that if a foreign worker is incurred with occupational accidents and withdraws from the insurance program upon the termination of his employment contract during the period of medical treatment for the occupational injury or illness, he may still participate in the general accident labor insurance program until the completion of the medical treatment which must be proved by a doctor and issued by the MOL according to Article 30 of the Occupational Accident Labor Protection Law, In order to protect further foreign workers' right.
- iv. The MOL put in place 1955 Laborer Consultation & Appeal Hotline



beginning July-1,2009 to help foreign workers overcome the language barrier, the problems encountered in compensation processes in an unfamiliar environment and any other possible needs in occupational accidents. Furthermore, the MOL has taken to subsidizing local governments in installing foreign laborers consultation service center to facilitate investigation and case follow-up by local governments through electronic dispatch. In addition, the MOL coordinates with governments at all levels, representative offices from all the labor-sending countries in Taiwan, caring groups for foreign workers and other resources to help with the confirmation of liabilities, application for medical treatment and related compensation, mediation of disputes, assistance in legal appeals, caring and counselling of victims in occupational accidents, living assistance, family contact for foreign workers and other necessary assistance in a comprehensive reporting system. The MOL hopes the victims of occupational accidents can receive the most efficient and comprehensive assistance through this comprehensive protection system.

- v. Since November 28, 2018, the MOL has stipulated that employer's subsequent application shall not be permitted, and all previously permitted applications, if any, shall also be revoked in introducing foreign workers if there was a violation of the regulations prescribed in "Occupational Safety and Health Act" which results in the death or partial or all loss of ability to work of a foreign worker , and subsequently failed to compensate for the loss or for the employment of foreign workers warranted under the law.
- vi. At the end of 2020, the MOL established an Occupational Health and Digital Learning Platform, and has added online classes translated into English, Indonesian, Thai and Vietnamese. Currently, there are classes on general occupational health and safety training and on-the-job

training in the manufacturing industry. This provides foreign workers with the opportunity to undertake online learning and improve their understanding of health and safety, thereby preventing occupational accidents.

**(4) Cross-country change of employer or line of work**

- i. The procedure for foreign workers transferring to a new employer was deregulated and amended on February 27, 2008 to protect foreign workers' rights, to decrease the failure rate of transferring to a new employer, to shorten the application process time and procedure of transferring to a new employer and to comply with the establishment of the "Employment Network Registration System & Recruitment Database." The amendment allows that as long as consensus is reached among the original employer, foreign labor, and new employer the application for transfer to a new employer will be accepted by the MOL. The new employer may directly submit the application for transfer of employer to the MOL without going through a public employment service institution if the worker, old employer, and new employer all agree or if a worker whose employment contract has been abrogated and the new employer agrees. This new amendment also relaxes the number of times a foreign worker may transfer, extend the transferring period to 60 days during which a transfer must be completed and allowing employers with diagnostic documentation to continue employment of foreign live-in caregivers and where it does not impact the number of foreign workers in Taiwan employ foreign workers from other sectors.
- i. The MOL revised the rules for foreign workers' transfer of employers on June 29, 2011 to further reinforce the rules for the continuous employment of foreign workers agreed upon with the new employer

and the foreign worker. The revision regulates the three-parties cooperation between the foreign workers and the employers (new and old) in continuing the employment agreement. The revision also specifically states that all parties concerned shall sign the documentation for continuous employment to protect the employment rights for the foreign workers after the transfer.

- ii. To protect the foreign workers who are not able to complete the transfer within a 60-day period the MOL revised the regulation on September 1, 2009. Foreign workers who due to specific reasons cannot complete the transfer in time and deportation will harm their interests should file an application for an extension of period of transfer to another employer. After the application is approved the foreign worker will be able to extend the period of transfer to another employer and the extension period is 60 days and is limited to a one-time only extension. The number of transfers is not limited to those who are sexually abused by the employer or the colleague.
- iii. When foreign workers are harassed by employers or their employees, trustees, dependents or caretakers or verified to be victims of human trafficking, they may be transferred to other employers or types of work without limit.
- iv. According to Article 52 of the Employment Service Act amended and promulgated on November 3, 2016, the MOL established a new system for changes in employers or work situations upon the expiration of employment. Upon the expiration of employment of foreign workers who agree with employers not to renew the contract and are willing to continuously work in Taiwan, the original employers shall apply to the MOL for transfer of the foreign workers within 2~4 months; then, the MOL will register necessary information on the foreign workers in the information system based on their willingness to connect with new

employers.

- v. To protect employment rights of foreign workers during pregnancy, the MOL issued a letter to foreign workers, employers, and manpower agencies on October 22, 2019, stating that pregnant foreign workers may apply for the postponement of transfer of employer or work during their pregnancy with the certificate of diagnosis, and should apply for resumption within a certain period of time after birth.
- vi. To secure foreign workers' rights and interests in changing employers, implementations from July 7, 2020 onwards included the revision of the calculation method of the starting date of the job transition period, as well as the provisions for foreign workers to be assisted by the public employment service agency in handling the changing employer procedure upon the expiry of their labor contracts, and for employers to notify their local government for inspections of the worker.

### **3. Protection of Foreign Workers' Living Rights**

#### **(1) More efforts on day-to-day counseling**

- i. The MOL has set up a network of counseling services throughout the country to help foreign workers adapt to the lifestyle in Taiwan. These services are provided in conjunction with local representative offices of labor sending countries, government institutions, local labor service centers, NGOs, manpower agencies and employers.
- ii. Article 40 and Article 41 of "the Regulation on Permission and Administration of the Employment of Foreign Workers" required that employers shall assign supervisors and bilingual staff while hiring foreign labor to ensure the employers provide appropriate guidance to foreign workers, keep an eye on foreign workers' living conditions and reinforce the communication capacity between the two parties of employer and foreign worker. The number of supervisors and bilingual staff needed shall depend on the number of foreign workers the

employer hired. Those who do not meet the staffing requirement shall be asked to make improvement within a limited period of time by the local competent authorities in order to enhance the employers' employment capacity.

- iii. The MOL requires that all employers shall manage their foreign workers in strict accordance with the "Living Care Service Plan for Foreigners". The Criteria for "Living Care Service Plan for Foreigners" revised on August 2, 2011 demands employers to respect the food concerns based on foreigners' religious beliefs. Employers should take "privacy" as the first priority in setting surveillance camera at foreigners' living quarters for safety reasons which lead to privacy/safety concerns. Employers should also provide "1955" hotline information to foreign employees; In addition, on December 14, 2020 a provision was added so that when employers hire a live-in caregiver or home help, the labor contract must include the provision of accident insurance to ensure foreign workers are protected.

**(2) Strengthening the risk management of accommodation locations**

- i. On January 1, 2021, the MOL amended discretionary standard related provisions to protect the board and lodging rights of foreign workers in Taiwan. This added a provision on food and drink standards, increased living space to 3.6 square meters and newly included an employer statement (including whether the factory and accommodation are separate, factory and accommodation risk factors, public security report and fire safety maintenance report), to improve the living environment for foreign workers and enhance risk management of foreign worker accommodation.
- ii. To insure the construction and fire safety situations of foreign workers' accommodation locations, the Ministry of Labor and the Ministry of the Interior jointly completed a cross-ministry

information platform interface for foreign workers' accommodation locations on June 30, 2020, urging employers to arrange foreign workers' accommodation in buildings conforming to building and fire regulations.

- iii. On February 19, 2021 the MOL revised the discretionary standards on accommodation quarantine measures in response to the COVID-19 pandemic and to prevent foreign workers become a weak point in pandemic prevention work. This added a provision that employers and the foreign workers the employ must observe the contingency handling and measures introduced by the competent central authority in accordance with the regulations of the Central Epidemic Command Center (CECC). In accordance with the directions of the CECC, individuals observing self health management should be placed in one-person-per-room accommodation. If this proves problematic, a distance of over 1.5m should be maintained, with face masks worn and disinfection operations conducted. In addition, when employers with live-in family category foreign workers commission private employment agencies to handle foreign worker life care, the living space provided should be a minimum of 3.6 square meters per worker.
- iv. On April 24, the MOL drafted "Foreign Worker Employment Guidelines in Response to Severe Pneumonia with Novel Pathogens (COVID-19): Managing the Work, Life, and Outdoor Activities of Foreign Workers" (hereafter The Guidelines) to strengthen foreign worker related pandemic prevention measures and employer life care and management responsibility. The Guidelines were amended on several occasions in response to the COVID-19 situation and directions on pandemic prevention measures from the CECC. The latest version includes "Measures to be Implemented by

Employers” (including separation of accommodation and work, a ban on foreign workers employed by different employers or foreign workers employed by the same employer who work at different locations living on the same floor, clear work rules and dormitory management regulations, enhanced pandemic prevention education, keeping up to date on the health status of foreign workers and arranging necessary medical assistance, preparing one-person-per-room accommodation, the arrangement of a PCR test when employers continue the employment of a foreign worker (including contract completion transfers) and what to do when a foreign worker has a positive COVID-19 rapid test or PCR test) and “Proposed Measures to be Implemented.”

**(3) Improve foreign fishermen’s life**

To offer foreign fisherman employed to work in Taiwan sounder care and impose obligations on employers to manage foreign fishermen for the purpose of improving their living environment, the MOL amended and promulgated the Regulation on Permission and Administration of the Employment of Foreign Workers on July 6, 2017, specifying that foreign fisherman shall be included in the Standards for the Plan of Foreigners’ Life Care to protect the rights and interests of foreign fishermen. The Regulation takes effect from January 1, 2018. Based on a proposal made by the Fisheries Agency under the Council of Agriculture, on February 18, 2021, a new provision was added requiring employers to provide foreign fishermen who live onboard a boat with a minimum of 2 liters of drinking water per day.

**(4) Prevent unjustified tax pre-deduction**

- i. The itemized income tax rate and standard deductions was amended and announced by the Ministry of Finance on January 1, 2009 to relieve

the income tax burden on low-income foreign workers. The new amendment stipulates that foreign workers staying in the R.O.C for less than 183 days in a tax year and earning less than 1.5 times monthly minimum wage per month shall pay 6% tax on income earned, effective on January 1, 2009.

- ii. The MOL has required that all employers obey the tax regulations closely with regard to the issue of tax pre-deduction to prevent employers from making unjustified tax pre-deductions. Local manpower agencies are also requested by the MOL at the regularly held seminars to inform employers about the tax payment regulations.
- iii. Moreover, in order to heighten awareness of foreign workers on their income tax rights and obligations, MOL included the precautions of foreign workers' income tax declaration in the “Handbook for Foreign Workers in Taiwan” in 2018, to avoid labor disputes or tax refund problems by Taiwan tax authorities.
- iv. The MOL has published the “What foreign works in Taiwan need to know” for foreign workers that outlines important information and tips on filing tax returns to prevent labor dispute concerning taxation issues and make the process of filing a tax refund more effective. Investigation efforts have also been made by the MOL to find the employers who illegally withhold income tax from foreign workers. Employers are required to issue income and tax deduction receipts in both Mandarin Chinese and the native language of the hired foreign workers for foreign workers for their filing tax refund reference.

## **(5) Join the Labor Insurance & National Health Insurance Systems**

### **i. Labor Insurance:**

Foreign workers enjoy the same rights as domestic labors. They will be protected by pertinent laws in this country. Employers of foreign workers that are required to join the insurance program in accordance with the “Labor Insurance



Guidelines” will have to join the labor insurance program with the Labor Insurance Bureau by presenting foreign worker’s employment permit, alien residence certificate or a copy of the foreign worker’s passport. Foreign workers who are not obligated to enroll in the insurance program may still enroll in the labor insurance program and be entitled to compensation in case of sickness, injury, disablement, death and relevant insurance.

ii. Occupational Accident Insurance

The Labor Occupational Accident Insurance and Protection Act was promulgated on April 30, 2021, coming into effect on May 1, 2022. When the new law comes into force insurance coverage for all legal foreign workers in Taiwan, including family-based live-in workers and industry workers will become mandatory. Employers should take out Occupational Accident Insurance on behalf of the foreign workers they employ, so they receive the protection of related insurance benefits, allowances and subsidies.

iii. National Health Insurance:

According to Article 10 of the “National Health Insurance Law,” foreign workers who are employed in Taiwan and obtained an alien residence certificate in Taiwan will have to join the National Health Insurance program. Based on Article 2 of the said regulations, foreign workers will be compensated with insurance payment when incurred with sickness, injury or giving birth during the insured period.

**(6) Organize recreational activities**

- i. The MOL offers a series of recreational activities such as radio programs in several languages and cultural events during holidays to help foreign workers cope with job pressure, homesickness and adapt themselves to the lifestyle in Taiwan. It also subsidizes local governments every year to carry out leisure, folklore, recreational activities, etc. for foreign workers during the New Year’s season or from time to time. Meanwhile, employers have also arranged leisure activities

in a timely manner for foreign workers in Taiwan to relieve their physical and mental pressures.

- ii. On April 2, 2015, the MOL amended and promulgated the “Subsidy Guidelines for Implementing Foreign Workers Management Measures”, which expanded the scope of creative, experimental, or international activities or programs relating to the management of foreign workers, as the basis for domestic non-government organizations to hold courses and activities supportive of foreign workers.

#### **IV. The Conclusion**

Improvement of human rights is related to every aspect of our country's economic development and social stability as an integral part of our overall national policy. The importance of safeguarding the rights of foreign workers couldn't be emphasized more. Efforts to improve human rights around the world are now carried out in line with the current enlightened trends of globalization, liberalization and equalization. Taiwan is making every effort to ensure that its human rights practice conforms to international standards as a responsible member of the global community. Many aspects of the Universal Declaration of Human Rights have in fact already been embodied in our constitution. These include key statements proclaimed in Articles 1, 7, 12, 13, 14, 17, 18, 19, 22, 23 and 24: all human beings are born free; all are equal before the law and are entitled without any discrimination to equal protection of the law; everyone has the right to seek and to enjoy in other countries asylum from persecution; no one shall be arbitrarily deprived of his property; everyone has the right to freedom of thought, conscience and religion; everyone has the right to expect and obtain favorable conditions of work; everyone has the right to equal pay for equal work; and everyone has the right to rest and leisure. This Report is prepared with a view to reinforce the fundamental stance of our constitution.

We hope that such a stance will be honored and followed closely as we continue to demonstrate our sincerity and determination to safeguard the legitimate rights of all foreign workers in Taiwan.