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Summary: Article 43 of the Regulations on the Permission and Administration of the Employment of Foreign Workers and Articles 57, 67, and 72 of the Employment Service Act stipulate that the calculation table for the salary and other payable expenses of caregivers (the "Calculation Table") attached to the "Foreign Worker's Affidavit regarding expenses incurred for entry into the Republic of China " (the "Foreign Worker's Affidavit") is not an attachment to the Foreign Worker's Affidavit of caregivers, nor is it a document that the employer must attach when sending a notification of entry into the country.

Full text: 1. Article 43 of the Regulations on the Permission and Administration of the Employment of Foreign Workers (the "Regulations") is briefly clarified as follows: The employer must pay foreign nationals' wages in accordance with the labor contract, and must attach a salary statement in Chinese and in the foreign national's native language, and this must be handed over to the foreign national for their custody; the employer must also keep a copy. The salary statement must state the salary actually disbursed, salary calculation items, total salary, salary disbursement method, national health insurance premiums borne by the foreign national, the items and amounts of labor insurance premiums, income tax, and room and board expenses, if any. With the exception of the items to be borne by the foreign worker, the employer must disburse the full amount in cash directly. If disbursement is made by other means, supporting documents must be handed to the foreign national for their custody; the employer must also keep a copy. If an employer does not disburse the wages in full, the competent authority may order the disbursement to be made within a specified period. The clarifications contained in the Council's Letter Lao-Zhi-Guan-Zi No. 0970504938 dated 7 March 2008, are briefly summarized here as a reminder: ... 3. The Council has issued supplementary provisions on 4 March 2008 through Order Lao-Zhi-Guan-Zi No. 0970504555. According to Article 43, Item 4 of the Regulations, "Items and Amounts to be Paid by Foreigners", besides national health insurance premiums, labor insurance premiums, income tax, and room and board expenses

pursuant to Article 43, Item 1 of the Regulations, such items may also include employee benefits, amounts withheld under a seizure order from a court or administrative enforcement agency, or items and amounts deducted from wages in accordance with other laws and regulations. Article 22, Clause 2 of the Labor Standards Act clearly states whether and how an employer may deduct items from the wages of a foreign national worker.”

2. The calculation table for the salary and other payable expenses of caregivers (the “Calculation Table”) attached to the “Foreign Worker’s Affidavit regarding expenses incurred for entry into the Republic of China” (the “Foreign Worker’s Affidavit”) for Indonesian nationals is not an attachment to the Foreign Worker’s Affidavit, nor is it a document that the employer must attach when sending a notification of entry into the country. The foreign national’s payable expenses listed in the Calculation Table include deductions not listed in Article 43, Item 1 of the Regulations, such as Taiwanese services, bank’s installment plan management fees, bank loan fees, guarantees, etc. However, Article 43, Item 4 of the Regulations stipulates that when employers disburse salaries, they can only deduct the “items and amounts that foreign nationals must bear” in advance, which means that deduction items agreed by employer and employee are explicitly excluded from deductions from the salary. Thus, the employer is not allowed to report withholding of such additional deduction items of Type B foreign workers to the local competent authority using the Calculation Table. In the event of violation, Article 57, Paragraph 9, Article 67, Paragraph 1, and Article 72, Paragraph 2 of the Employment Service Act stipulate that in addition to imposing a fine of TWD 60,000 to TWD 300,000 on the employer, the recruitment permit will be revoked and the employment license will be revoked in part or in full.

3. When the local competent authority receives and handles an employer’s notification of a foreign worker’s entry into the country, the employer must submit the Affidavit verified by the foreign competent authority. If the items to be borne by the foreign national specified in the attached Calculation Table” are inconsistent with Paragraph 4 of Article 43 of the Regulations, and if this does not conflict with the Affidavit, and if the employer has not directly withheld or remitted these items afterwards, and if the salary is disbursed to the foreign national in full, only then is there no violation of Article 43 of the Regulations. Thus, the local

competent authority must accept the employer's notification of entry into the country, and there is no need to order the employer to rectify within a specified period.