

# Session of Foreign Teachers' Rights and Interest

Office of International Affairs  
Office of Academic Affairs  
Personnel Office  
Office of Finance Cashier Division



# Summary

# 大綱

- Faculty Promotion (the Academic Affairs Office: ext.50106)
- Work Permit (Personnel Office : z10210039@email.ncku.edu.tw )
- Full-time Faculty Members Who Lecture or Hold Concurrent Positions at Other Institutions (Personnel Office : z9406001@email.ncku.edu.tw)
- Study or Train at a Domestic or Foreign Institution  
(Personnel Office : z9406001@email.ncku.edu.tw)
- Sabbatical Leave of Professors and Associate Professors  
(Personnel Office : z10410050@email.ncku.edu.tw )
- Promotion of Salary Grade (Personnel Office : z10804026@email.ncku.edu.tw)
- Paid/Unpaid Leave (Personnel Office : z8810011@email.ncku.edu.tw)
- Retirement (Personnel Office : z10711033@email.ncku.edu.tw)
- Withholding Income Tax (Cashier Division : z10410060@email.ncku.edu.tw)



# Faculty Promotion

## 1.Requirements

(1) Any faculty members who apply for promotion to the position:

### **assistant professor**

- have served as a lecturer for at least 3 years.
- having an academic publication equivalent to a doctoral dissertation and an independent research capability

### **associate professor**

- have served as an assistant professor for at least 3 years.
- continuing publications and concrete contributions in respective academic fields.

### **full professor**

- have served as an associate professor for at least 3 years.
- distinctive publications, continuing publications and significant concrete contributions in respective academic fields.

# Faculty Promotion

## 1.Requirements

(2)good moral character and excellence in terms of **teaching, research, service and counseling.**

(3) Each department, graduate institute or college shall **specify the evaluation criteria** in terms of teaching, research, and service and counseling in its regulations.

In principle, the evaluation criteria are set in percentage terms as follows: teaching (40%), research (40%), and service and counseling (20).



# Faculty Promotion

## 2.Procedures

### (1) **preliminary review**

- The faculty evaluation committee of the related department/graduate institute.
- Each department/graduate institute shall set a schedule for its preliminary review to fit the college schedule.



# Faculty Promotion

## 2.Procedures

### **(2) secondary review**

- The faculty evaluation committee of the affiliated college.
- The secondary reviews by each college shall be completed before December 15.

### **(3) final review**

- Upon approval at the levels of department/graduate institute and college, the application shall be recommended to the university faculty evaluation committee.
- The NCKU Faculty Evaluation Committee shall complete the final reviews of faculty promotions before December 31.



# Work Permit -Related Regulations 工作許可

1. Act for the Recruitment and Employment of Foreign Professionals
2. Regulations Governing Educational Institutions at All Levels Applying for Work Permits for Foreign Teachers and their Administration
3. Employment Service Act
4. According to the Article 43 of Employment Service Act, no foreign worker may engage in work within the Republic of China should his/her employer have not yet obtained a permit via application therefore. Any foreign worker who violates Article 43 shall be immediately ordered to depart from the Republic of China and the employers will be fined as well.



## Work Permit -Process and Required Documents 工作許可

Before the period that teachers' work permit expire, resolution of renew employment contract was made by the faculty evaluation committee



Prepare the required documents and sent to Personnel Office



Examine and issue by Ministry of Education (around 7-10 working day)



Personnel Office notifies the department/graduate institute to inform teacher (about mid-June)

### Required Documents

1. Photo(pdf file)
2. Passport (pdf file)
3. A.R.C. (pdf file)
4. Letter of appointment/employment contract  
(Personnel Office )
5. the current work permit documents  
(Personnel Office )



# Work Permit

# 工作許可

Teachers who already obtain a permanent residence permit , do they have to apply for work permit?

1. Getting APRC doesn't mean get the work permit(permanent) automatically. You still have to apply to Ministry of Labor for the individual work permit(permanent) in order to work in Taiwan.
2. After getting individual work permit(permanent), university doesn't have to apply work permit to Ministry of Education for you every 2 years.

# Work Permit – How to apply work permit?

**There are 2 ways to apply work permit**

## 1. Postal

Mail your application and related documents to Workforce Development Agency, Ministry of Labor(address:10F, No. 39, Sec. 1, Zhonghua Rd., Zhongzheng Dist., Taipei City)

## 2. In Person

It takes about 15-30 minutes to get your work permit.





# **Work Permit – individual work permit(permanent)**

## Required Documents

1. Application(both original and copy)
2. A photocopy of Alien Permanent Resident Certificate
3. A photocopy of the passport
4. Receipt of examine fee

You can also pay at the cashier counter if you apply in person



## Foreign Adult Child Work Permit

## 成年子女工作許可

1. Act for the Recruitment and Employment of Foreign Professionals.
2. Where a foreign professional is hired to conduct professional work and has been approved for permanent residence by the National Immigration Agency, Ministry of the Interior, an adult child of said person met the certain conditions(next page) may apply direct to the Ministry of Labor for a work permit to engage in work within the State employer. There are no restrictions for category and period of employment.



## Foreign Adult Child Work Permit

## 成年子女工作許可

1. Having lawfully accumulated ten years of residence in the State, and having stayed in the State for more than 270 days in each of those years.
2. Having entered the State before the age of sixteen, and having stayed in the State for more than 270 days each year.
3. Having been born in the State, and having lawfully accumulated ten years of residence in the State, and having stayed in the State for more than 183 days in each of those years.

# Foreign Adult Child Work Permit

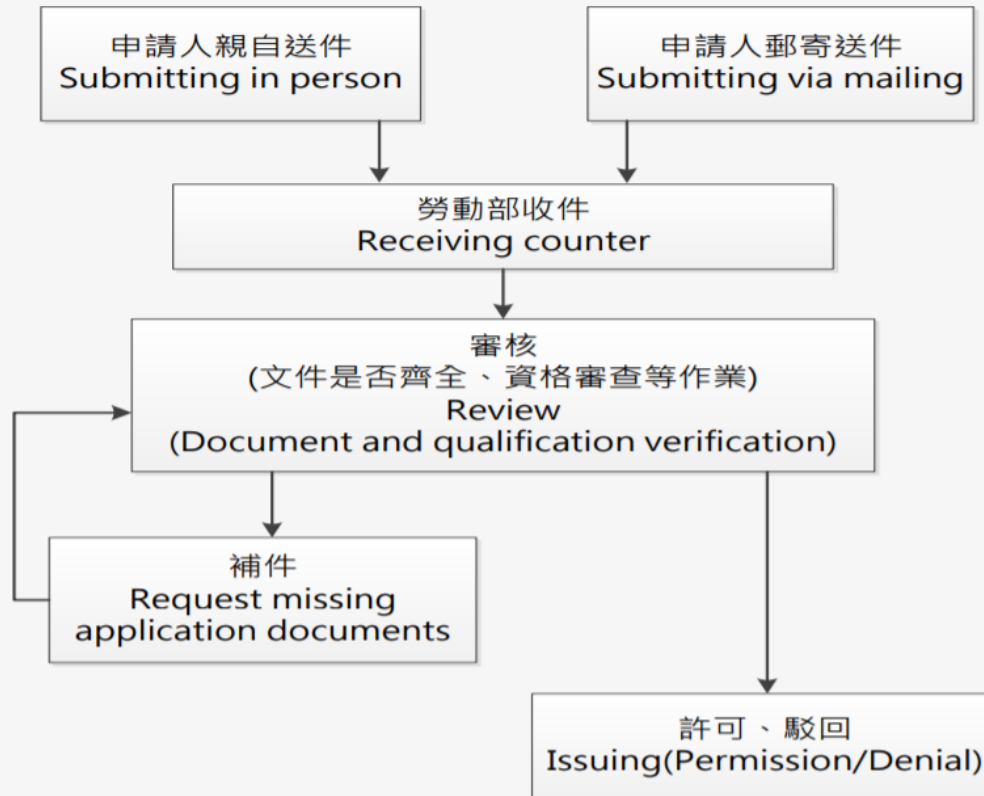
成年子女工作許可

- Required Documents:

1. Application
2. Relevant documents obtained confirmation from the National Immigration Agency proof the resident requirement mentioned before.
3. A photocopy of Alien Permanent Resident Certificate of applicant's father/mother.
4. A photocopy of the passport /Alien Permanent Resident Certificate
5. Document to proof the parent-child relationship.
6. Receipt of examine fee



# Foreign Adult Child Work Permit



# Lecture at other institutions 教師兼課

1. Faculty members who meet one or more of the criteria listed below shall not lecture at other institutions to prevent their teaching and research work at the University being hindered. This restriction does not apply to special cases that have been approved by the President.
  - (1) Being employed by the University for less than 2 years;
  - (2) Holding a concurrent administrative position; and
  - (3) Having fewer lecturing hours at the University in the previous academic year than the required basic hours.
2. Faculty members who offer lectures at other institutions shall submit an application to the director of the department (or dean of the institute), who shall carefully review the application and then submit it to the President for final approval. The application should be made prior to **August 31** or **January 31** each year.
3. The total hours of lecturing at other institutions, including both day and night classes, **shall not exceed 4 hours**.



## Hold concurrent positions at other institutions 教師兼職

1. Faculty members shall only take up a concurrent position **after a written application has been approved.**  
The working hours granted to such positions shall **not exceed 8 hours per week in a semester.**
2. Working outside of school abroad is not allowed except director of board and consultant of school and the board of directors of international association.
3. Faculty members holding concurrent positions at other institutions without the University's approval shall be subject to all three levels of teacher evaluation committee, and the results shall be included for consideration for the next academic year's employment renewal, seniority and wage advancement, promotion, and teacher evaluation rating.
4. The current communication policies about public schools in Mainland China are restricted to general, ordinary short-term visiting lectures. Lecturing or holding concurrent positions at mainland China is not allowed.

## Study or Train at a Domestic or Foreign Institution 研究、進修

1. An applicant who wishes to study or train at a domestic or foreign institution must **qualify for lecturer or higher status**. In addition, the applicant must have served for more than 3 consecutive years at the University. However, this restriction does not apply to applicants who meet certain conditions, have been approved by all three levels of teacher evaluation committees, and have been approved by the President.
2. The number of faculty members taking leave to lecture abroad, or study or train at a domestic or foreign institution, shall not exceed 10% of the department or institute's complement of full-time teachers.
3. Applicants nominated or recommended by the University for lecturing abroad or studying or training at a domestic or foreign institution may opt to take leave with pay. Applicants who voluntarily apply to lecture abroad or study or train at a domestic or foreign institution shall take leave without pay.



## Study or Train at a Domestic or Foreign Institution 研究、進修

4. Should the duration of lecturing abroad or studying at a domestic or foreign institution be shorter than 20 days, coincide with the summer or winter vacation, or coincide with the applicant's sabbatical leave, a review by the third-level teacher evaluation committee shall be required, an approval of the President will be required as well.



## Sabbatical Leave of Professors and Associate Professors 休假研究

1. Professors who have been a full-time professor at the University or other national or public universities for 7 consecutive semesters (or academic years) or more, and have served at the University for 4 consecutive semesters (or academic years), are entitled to 1 semester (or academic year) of sabbatical leave.
2. Associate professors who have been a full-time associate professor at the University for 7 consecutive semesters (or academic years) or more are entitled to 1 semester (or academic year) of sabbatical leave.
3. The University accepts applications for sabbatical leave **every April and October**. Applicants shall submit a research plan, which is subject to review by all three levels of teacher evaluation committee.
4. Teachers returning to the University at the end of sabbatical leave shall **submit a report within 3 months** about the achievements of the academic research plan.



## Sabbatical Leave of Professors and Associate Professors 休假研究

5. Teachers on sabbatical leave shall pursue the approved academic research plan and **not take a concurrent management position** or full-time teaching position that is not related to the approved academic research plan. Furthermore, the teachers on leave shall not offer lectures at other institutions without the University's permission. Teachers offering lectures at the University while on sabbatical leave shall not draw hourly pay.

6. Teachers who have completed sabbatical leave lasting 1 semester (academic year) shall return to the University and serve 2 full semesters (academic years) before making applications for studying, research (including that pertaining to sabbatical leave), or lecturing at a domestic or foreign institution.

# Promotion of the salary grade

晉薪

## Teacher Remuneration Act

According to the Article 12 of Teacher Remuneration Act, The teaching, research, counseling, and service of a public tertiary school teacher who has served in their position for one full academic year will be assessed for that academic year by their school; **based on the results of such assessments, the school may promote the teacher's base salary** one grade, up to no higher than the highest seniority salary allowed for the professional level for which they were hired.



# Paid/Unpaid Leave

According to the Regulations of Leave-Taking of Teachers and Act of Gender Equality in Employment, a teacher shall be entitled to normal, family care, occupational sick, funeral, wedding, pregnancy checkups, maternity and paternity leave.



## Regulations of Leave-Taking of Teachers 教師請假規定

1. Trips for pleasure or family reunions shall be made during the summer or winter break, Interuniversity Activity Week, or other national holidays instead of during a semester. This restriction does not apply to trips made during wedding leave.
2. Occasions for and length of **official leave** granted to faculty members:
  - (1) Acting as a representative of the University on occasions such as field trips, official visits, conferences, meetings, student recruitment, business negotiations, expositions, volunteer clinic services, international academic competitions, and academic activities or competitions. The length of the leave shall be the duration the applicant plans to actually participate in the occasion plus the time required for a round trip.
  - (2) Being invited by an organization or institution, either domestic or foreign, to participate in a conference or workshop related to the applicant's position; or to make a presentation or speech; or act as a moderator, judge, or award presenter at a conference or workshop; or being invited to serve as a member of an oral defense or evaluation committee for the purpose of academic exchange. The length of the leave shall be the duration the applicant plans to actually participate in the occasion plus the time required for a round trip.



## Regulations of Leave-Taking of Teachers 教師請假規定

- (3) Being invited to make a visit, participate in a meeting or workshop, attend an international exposition, or organize an international conference for the purpose of academic exchange and industry–academia collaboration. The length of the leave shall not exceed 10 days, including the time required for a round trip.
- (4) Having to conduct teaching, research, experiments, training, field trips, surveys, or exploration in a foreign location. The length of the leave shall not exceed 10 days, including the time required for a round trip.
- (5) Lecturing, studying, or training approved by the University; the length of the leave shall be the granted period, including the time required for a round trip.



## Regulations of Leave-Taking of Teachers 教師請假規定

3. Applications for overseas trips concerning personal affairs shall be granted **normal leave** of no more than 7 days in duration if the applicants meet the following criteria:

- (1) They are visiting a sibling or direct blood relative or their spouse who is gravely ill;
- (2) attending the wedding ceremony of one of their siblings or direct blood relatives;
- (3) attending the graduation of one of their children;
- (4) attending their own oral defense or graduation; and
- (5) attending an important personal affair that does not require them to change their class schedule.

# Non-pay Parental Leave 育嬰留職停薪規定

1. According to the Regulations of Non-pay Leave to Faculty Members, may apply for parental leave without pay **before** any of their **children reach the age of three years old**.
2. If the spouses of employees are not engaged in any gainful employment, the stipulations above shall not apply, provided that, the employees have justifiable reasons and has approval of the university.
3. **The maximal period of this leave is two years** and it is allowed to **extend for one year if necessary** (until their children reach the age of three years old).
4. Faculty members shall only take the non-pay parental leave after a written application has been approved.(Must provide relevant documents as proof.)



# Non-pay Family Leave

## 侍親留職停薪

1. According to the Regulations of Non-pay Leave to Faculty Members, a teacher may request non-pay family leave when the elder lineal relatives by blood of teacher and his/her spouse who over 65 years old suffer serious illness must handle other major events, or teacher's spouse or child suffer serious illness. University will approval under consideration of his work and university operation. The **maximal duration is two years** and it is allowed **to extend for one year if necessary**.
2. Faculty members shall only take the non-pay family leave after a written application has been approved.( Must provide relevant documents as proof.)

# Retirement

# 退休

The precondition of foreign professionals opt for retirement payment  
外籍教師支領退休金條件

\* A lump-sum retirement payment :

1. Teachers have been employed for five years and who are aged at least 60.
2. Teachers has been employed for at least 25 years but not eligible to get a monthly pension.

\* A monthly retirement pension :

(After the death of a staff member who received all or half of their retirement payment as a monthly pension. One-half of the amount payable shall be paid to their spouse if that person has not remarried.)

1. Teachers who has been employed for 15 years and who are aged at least 60.
2. Teachers have been employed for at least 25 years, and the combined total of the person's years of service and their actual age is greater than or equal to the index value for the year.(For example : the index value for 2019 is 78)



# Retirement

# 退休

The precondition of foreign professionals opt for monthly pension  
外籍教師支領月退休金條件

1、Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools · Article 95 · The provisions of this Act apply, mutatis mutandis, to retirement payments, severance pay, and resignation-related refunds for a staff member who has only foreign nationality. However, **a retirement payment for such a staff member shall be limited to a lump-sum retirement payment.**

If the person referred to in the preceding paragraph **obtains ROC citizenship**, they may receive a monthly pension by applying the relevant provisions of this Act, mutatis mutandis.

# Retirement

# 退休

The precondition of foreign professionals opt for monthly pension  
外籍教師支領月退休金條件

2、Act for the Recruitment and Employment of Foreign Professionals · Article 12 ·  
A foreign professional who is currently employed as a full-time, qualified, paid teacher within the authorized manning strength of a public school in the State, and who has been approved for permanent residency by the National Immigration Agency, Ministry of the Interior, shall have matters concerning his/her retirement governed, mutatis mutandis, by the retirement regulations for public school teachers, and may opt for either a one-time lump sum pension payment or a monthly pension. Where a retired foreign teacher has received a monthly pension as referred to in the preceding paragraph, and **said person's permanent residence permit has been revoked or cancelled by the National Immigration Agency, Ministry of the Interior, his/her right to claim the monthly pension shall be forfeited.**



# Retirement

# 退休

The precondition of foreign professionals opt for monthly pension  
外籍教師支領月退休金條件

Application for Naturalization in Marriages between Foreign Nationals and R.O.C. Citizens : Apply to the resident household registration offices

\* <https://www.ris.gov.tw/app/portal/190>

An alien, who has legally and continuously resided in the State for five (5) years and for more than one hundred and eighty-three (183) days each year, or the alien spouse and/or children of a national with registered permanent residence in the Taiwan Area who have legally resided in the State for ten (10) years, during which period they have actually resided in the State for more than one hundred and eighty-three (183) days each year for five (5) years, may apply to National Immigration Agency for permanent residence. (Immigration Act Article 25)

\*<https://www.immigration.gov.tw/5475/>

# Withholding Income Tax

# 所得稅扣繳

NCKU Cashier Division

- **Taxable Year**

A full year from January 1st to December 31st

- **Non-residents of R.O.C.**

Aliens who stay in Taiwan less than 183 days in a taxable year

- **Residents of R.O.C.**

Aliens who have ARC, and stay in Taiwan for 183 days or longer in a taxable year



# Withholding Income Tax

# 所得稅扣繳

NCKU Cashier Division

Monthly Salary		Withholding Rate
Non-residents of R.O.C.	More than 34,650 NTD	18%
Residents of R.O.C.	Less than 84,501 NTD	no advance deduction required
	More than 84,500 NTD	Up to 8% (Tax: 13,280 / Total Income: 166,825)

# Withholding Income Tax

# 所得稅扣繳

NCKU Cashier Division



Submit your ARC  
copy to the  
Cashier Division



Calculate your  
duration of  
validity each  
taxable year

≥ 183  
days

Adopt the  
resident's  
withholding rate



# Withholding Income Tax

# 所得稅扣繳

NCKU Cashier Division



Actual length of  
stay < 183 days



File your tax  
statements as  
non-resident  
(18% Tax)



Supplementary tax  
Financial penalties  
Daily interests

# Withholding Income Tax

# 所得稅扣繳

NCKU Cashier Division



## 4 KEY POINTS

- As long as you submit an ARC copy to the Cashier Division, with duration of validity for 183 days or longer in that taxable year, we will adopt the resident's withholding rate for you.
- Once you know your actual length of stay will be less than 183 days, please contact the Cashier Division immediately.
- There will be supplementary tax, financial penalties, and daily interests to pay on your own.
- The Cashier Division's authority is withholding tax, therefore if you have any questions concerning your personal individual income tax, please visit the website listed below or contact your own Tax Bureau.

<https://www.ntbt.gov.tw/etwmain/web/ETW118W/CON/1687/7977324733856057405>