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| Item | Category | | Teachers holding course(s) in their university according to their obligation without being paid hourly | Teachers not holding course(s) in their university according to their obligation |
|--|---------------------|--|---|--|
| 1. Promotion | Secondment | Secondment organization Public agency, school, and company | In the calculation of seniority for determining promotions, the maximum length of secondment counting toward seniority is two years (in accordance with Subparagraph 3, Paragraph 1, Article 10 of the Regulations for the Qualification of Teachers at Junior College and Higher Levels). | Secondment do not count toward seniority (in accordance with Subparagraph 3, Paragraph 1, Article 10 of the Regulations for the Qualification of Teachers at Junior College and Higher Levels). |
| | | Private school | | |
| | | Foundation and private company | | |
| | Parental leave | | Does not count toward seniority. | Does not count toward seniority. |
| | Parent-care leave | | | |
| Extended sick leave | | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| Research or advanced study | | For teachers who are studying or conducting research full-time with approval and who fulfil their obligation to hold courses with at least one credit in the university, a maximum of one year of the study or research period will count toward the seniority calculation for determining promotions. | Does not count toward seniority. | |
| 2. Longevity or seniority pay raise | Secondment | Secondment organization Public agency, school, and company | When a teacher has completed their secondment and returned to his or her post, the lengths of service in the university before, during, and after the secondment shall all count toward the seniority calculation for a longevity or seniority pay raise (in accordance with an announcement document [document code: 台人(二)字第 0930148716A 號] made by the Ministry of Education on December 23, 2004). | Same as for teachers holding courses in their university. |
| | | Private school | | |
| | | Foundation and private company | | |
| | Parental leave | | Does not count toward seniority. | Does not count toward seniority. |
| | Parent-care leave | | | |
| | Extended sick leave | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| Research or advanced study | | | | |
| 3. Serving as a visiting scholar overseas, research, or advanced study | Secondment | Secondment organization Public agency, school, and company | The seniority gained during a secondment is half of the duration of the secondment (in accordance with Article 3 in the Directions for the Application of Teachers Serving as Visiting Scholars Overseas and Conducting Research and Advanced Study). | Does not count toward seniority (in accordance with Article 3 in the Directions for the Application of Teachers Serving as Visiting Scholars Overseas and Conducting Research and Advanced Study). |
| | | Private school | | |
| | | Foundation and private company | | |
| | Parental leave | | Does not count toward seniority. | Does not count toward seniority. |
| | Parent-care leave | | | |
| | Extended sick leave | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| Research or advanced study | | | | |
| 4. Sabbatical leave | Secondment | Secondment organization Public agency, school, and company | The seniority gained during sabbatical leave is half of the duration of the leave and can be a maximum of two years (in accordance with Article 5 of the university's Regulations for Sabbatical Leave of Professors and Associate Professors). | Sabbatical leave does not count toward seniority (in accordance with Article 5 of the university's Regulations for Sabbatical Leave of Professors and Associate Professors). |
| | | Private school | | |
| | | Foundation and private company | | |
| | Parental leave | | Does not count toward seniority. | Does not count toward seniority. |
| | Parent-care leave | | | |
| | Extended sick leave | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| Research or advanced study | | | | |

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| 5. Service medal | Secondment | Secondment organization | Public agency | Secondment count toward seniority (in accordance with an official document [document code: 局三字第 36326 號] issued by the Directorate-General of Personnel Administration, Executive Yuan, on November 21, 1986, and Article 5 of the Enforcement Rules of the Medal Award Act). | Same as for teachers holding courses in their university. |
| | | | Public or private school, Public or private company, or foundation | <p>1. If a secondment meets the conditions stipulated in Subparagraphs 4–6, Paragraph 1, Article 4 of the Regulations for Retaining a Civil Service Position without Pay—including secondment conducted in compliance with national policies, for job-related purposes, or in cooperation with key technology development in Taiwan—the teacher applying for a pay raise to the next seniority level or a longevity raise in his or her original school of employment may apply for a service medal according to their seniority and with adherence to Paragraph 1, Article 5 of the Enforcement Rules of the Medal Award Act (in accordance with an official document [document code: 臺教人(三)字第 1050180679 號] issued on March 1, 2017).</p> <p>2. The full length of a secondment to the Straits Exchange Foundation shall count toward seniority (in accordance with Article 7 of the Regulations for Seniority Calculation, Seniority Level, and Other Directions for Official Secondments to Institutions Responsible for Mainland-China-Related Matters).</p> | Same as for teachers holding courses in their university. |

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| 5. Service Medal | Parental leave | | Does not count toward seniority. | Does not count toward seniority. |
| | Parent-care leave | | | |
| | Extended sick leave | | | |
| | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | |
| | Research or advanced study | | | |
| 6. Experienced and excellent teacher | Secondment | Secondment organization Public agency | Teachers who teach during their secondment will continue to accrue seniority during the secondment and may apply for awards for teacher excellence (in accordance with the Directions for Awards for Experienced and Excellent Teachers in Schools of all Levels and the Compilation of Interpretations of the Directions). | Same as for teachers holding courses in their university. |
| | | Public or private school, Public or private company, or foundation | Teachers who teach in their university during a secondment will continue to accrue seniority during the secondment (in accordance with Subparagraph 6, Paragraph 1, Point 6 of the Directions for Awards for Experienced and Excellent Teachers in Schools of all Levels). | Teachers who return to their post as a full-time teacher will continue to accrue seniority only once they return to their position; thus, periods of leave without pay will not count toward seniority (in accordance with Subparagraph 4, Paragraph 2, Point 5 and Subparagraph 5, Paragraph 1, Point 7 of the Directions for Awards for Experienced and Excellent Teachers in Schools of all Levels). |
| | Parental leave | | Does not count toward seniority. | Does not count toward seniority. |
| | Parent-care leave | | | |
| | Extended sick leave | | | |
| | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | |
| Research or advanced study | | | | |
| 7. Public-employee insurance and health insurance | Secondment | Secondment organization Public agency, school, and company | The public employee and health insurance in the original place of employment will be terminated but will be continued in the place of secondment. Seniority will continue to accrue without interruption. | Same as for teachers holding courses in their university. |
| | | Private school | | |
| | | Foundation and private company | Teachers may decide to terminate or pay the public-employee insurance fee (including the government-contribution insurance fee) in full. If a teacher pays the insurance fee in full, the total duration of public-employee insurance will continue to increase during the secondment period. If a teacher terminates the public-employee insurance once the original place of employment terminates the insurance, the total duration of public-employee insurance will cease to increase during the period. Health insurance shall be terminated by the original place of insurance and then be continued by the place of secondment. | Same as for teachers holding courses in their university. |
| | Parental leave | | Teachers may decide to terminate or continue (pay only the employee-contribution insurance fee on a monthly basis or defer the payment for three years) their public-employee insurance during the period. Those who continue the public-employee insurance may claim insurance payments. Those who are on parental leave without pay and who continue to pay the public-employee insurance fees can claim parental subsidy to a maximum of 60% of the average monthly insurance fee for six months. Teachers may decide to terminate or continue the health insurance in their place of employment. | Same as for teachers holding courses in their university. |
| Parent-care leave | | Teachers may decide to terminate or continue their public-employee insurance; if they decide to continue it, they must pay the insurance fee in full (including the | Same as for teachers holding courses in their university. | |

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| | | | Extended sick leave | government-contribution insurance fee). Teachers who continue their public-employee insurance may claim insurance payments. Teachers may decide to terminate or continue the health insurance in their place of employment. | |
| | | | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | |
| | | | Research or advanced study | | |
| 8. Cost-of-living allowance | Secondment | Secondment organization | Public agency, school, and company | 1. Teachers seconded to an organization that provides a cost-of-living allowance may claim the allowance from the secondment organization. 2. Teachers seconded to an organization that does not provide a cost-of-living allowance may not claim the allowance from the secondment organization (official document [document code: 局給字第 0940061903 號] issued by the Directorate-General of the Personnel Administration, Executive Yuan, on May 2, 2005). | Same as for teachers holding courses in their university. |
| | | | Private school | | |
| | | | Foundation and private company | Non-claimable. | Non-claimable. |

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|--|--|-------------------------|---|--|
| 8. Cost-of-living allowance | Parental leave | | Teachers may claim subsidies for marriage, childbirth, child education, and the death of a dependent. | Same as for teachers holding courses in their university. |
| | Parent-care leave | | Teachers may claim subsidies for the death of a dependent. | Same as for teachers holding courses in their university. |
| | Extended sick leave | | Non-claimable. | Non-claimable. |
| | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | Teachers may claim subsidies for the death of a dependent. | Same as for teachers holding courses in their university. |
| | Research or advanced study | | Non-claimable. | Non-claimable. |
| 9. Retirement, severance pay, and bereavement compensation | Secondment | Secondment organization | 1. If a teacher is seconded to a public agency or school part of the pension fund system and makes monthly contributions from their salary to the pension fund, the secondment period will count toward seniority for retirement once the teacher has returned to their post from their secondment. | Same as for teachers holding courses in their university. |
| | | | 2. For teachers seconded as a civil servant in a public agency, the following apply: (1) For teachers qualified for a civil servant position, they and the secondment agency shall both make monthly contributions to the pension fund (with the amount determined according to the teacher's qualification screening result); the secondment period will count toward seniority for retirement. (2) For teachers unqualified for a civil servant position or not subjected to a qualification screening, those who began their secondment on or before July 3, 2002, shall once be allowed to recover overdue pension contributions for their secondment period, and the secondment period shall count toward seniority for retirement once the overdue contributions have been recovered. Those who began their secondment on or after July 4, 2002, shall not be allowed to recover overdue pension contributions for their secondment period, and the period shall not count toward seniority for retirement (in accordance with official documents [document codes: 台人(三)字第 87091134 號 and 台人(三)字第 095039501 號] issued by the Ministry of Education on August 17, 1998, and March 31, 2006, respectively). | Same as for teachers holding courses in their university. |
| | | | 3. Teachers appointed positions in accordance with the Contract-Based Worker Employment Act or the Regulation for Hiring in the Executive Yuan and Affiliated Agencies shall be part of the contribution benefit system of the secondment organization and may claim contribution benefits upon separation of employment. Once teachers have returned to their post and resumed their salary, the secondment payment shall not count toward seniority for retirement, severance pay, or bereavement compensation payment (in accordance with the official document [document code: 台人(三)字第 87091134 號] issued by the Ministry of Education on August 17, 1998). | Same as for teachers holding courses in their university. |
| | | | 4. Public university/college teachers who are on leave without pay for a secondment to an administrative agency, who are hired full-time with pay in accordance with the agency's organic law (not according to the Contract-Based Worker Employment Act), and who are not part of the contribution benefit system may recover the overdue pension contributions (principal and interest) for the secondment period upon their return to their post; the secondment period shall count toward seniority for pension and compensation payment once the overdue contributions have been recovered (official document [document code: 台人(三)字第 0930141427 號] issued by the Ministry of Education on November 12, 2004). | Same as for teachers holding courses in their university. |
| | | | 5. Except for those who undergo a qualification screening for their secondment, all teachers who reach the age of 65 (the legal minimum age for retirement) during their secondment may apply for retirement within 10 years (Article 20 of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools). Teachers may recover overdue pension contributions (principal and interest) for the secondment period within 10 years from the day they turn 65 years through the Public Service Pension Fund Management Board to ensure that their secondment period counts toward seniority for retirement (Article 13 of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools). | Same as for teachers holding courses in their university. |

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| | Public company | Teachers who are on leave without pay for secondment to a public or private company, private school, foundation, nondepartmental public body, or institution or nongovernmental organization responsible for matters related to interactions between people in Taiwan and China—as governed by the Executive Yuan in accordance with the Act of Governing the Appointment of Educators or relevant legal regulations before the implementation and amendment of this act, the Teachers’ Act, and relevant laws—may recover their overdue pension contributions (principal and interest) from the Public Service Pension Fund Management Board through their school of employment within 10 years from the day of their return to their post and resumption of their salary to ensure that their secondment period counts toward seniority for retirement. The Public Service Pension Fund Management Board determines the total amount of overdue pension contributions, which is the sum of the principal (obtained according to the amount paid by other teachers with the same seniority and the seniority level of the teacher in question) and the compound interest. The teachers in question shall recover the overdue contributions in a lump sum (in accordance with Article 13 of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools). | Same as for teachers holding courses in their university. |
| | Private school | | |
| | Foundation, nondepartmental public body, and private company | | |
| Parental leave | | Teachers on parental leave without pay after August 11, 2017, who pay into the pension fund in full during their leave shall have the leave period count toward seniority for retirement (Paragraph 4, Article 8 of the Act Governing Retirement, Severance, and Bereavement Compensation for the Teaching and Other Staff Members of Public Schools). | Same as for teachers holding courses in their university. |
| Parent-care leave | | Does not count toward seniority. | Does not count toward seniority. |
| Extended sick leave | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | |
| Research or advanced study | | | |

| Item | Category | Teachers holding course(s) in their university according to their obligation without being paid hourly | Teachers not holding course(s) in their university according to their obligation | | |
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| 10. Other rights and obligations of 40 | (1) Implementing projects | Secondment organization | Public agency, school, and company | Yes | Yes |
| | | | Private school | | |
| | | | Foundation and private company | | |
| | | Parental leave | Decided on a case-by-case basis (please contact the Project Administration and Assessment Division, Office of Research and Development, for more information). | Same as for teachers holding courses in their university. | |
| | | Parent-care leave | | | |
| | | Extended sick leave | | | |
| | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| | Research or advanced study | | | | |
| | (2) Claiming pay for leading projects | Secondment organization | Public agency, school, and company | Yes | Yes |
| | | | Private school | | |
| | | | Foundation and private company | | |
| | | Parental leave | Decided on a case-by-case basis (please contact the Project Administration and Assessment Division, Office of Research and Development, for more information). | Same as for teachers holding courses in their university. | |
| | | Parent-care leave | | | |
| | | Extended sick leave | | | |
| | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| | Research or advanced study | | | | |
| (3) Flexible salary | Secondment organization | Public agency, school, and company | | | |
| | | Private school | | | |
| | | Foundation and private company | | | |
| | Parental leave | No | No | | |
| | Parent-care leave | | | | |
| | Extended sick leave | | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | | |
| Research or advanced study | | | | | |
| (4) Health examination subsidy after the age of 40 | Secondment organization | Public agency, school, and company | | | |
| | | Private school | | | |
| | | Foundation and private company | | | |
| | Parental leave | No | No | | |
| | Parent-care leave | | | | |
| | Extended sick leave | | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | | |
| Research or advanced study | | | | | |

| Item | Category | Teachers holding course(s) in their university according to their obligation without being paid hourly | Teachers not holding a course(s) in their university according to their obligation | |
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| 11. Benefits on campus | (1) Gift vouchers on birthdays | Secondment organization Public agency, school, and company | No | No |
| | | Private school | | |
| | | Foundation and private company | | |
| | | Parental leave | | |
| | | Parent-care leave | | |
| | | Extended sick leave | | |
| | | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | |
| | Research or advanced study | | | |
| | (2) Subsidy for participation in recreational activities held by public agencies | Secondment organization Public agency, school, and company | No | No |
| | | Private school | | |
| | | Foundation and private company | | |
| | | Parental leave | | |
| | | Parent-care leave | | |
| | | Extended sick leave | | |
| | | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | |
| | Research or advanced study | | | |
| | (3) Renting dormitory rooms | Secondment organization Public agency, school, and company | Yes (select either the university or the secondment organization). | Same as for teachers holding courses in their university. |
| | | Private school | Signed approval required. | Signed approval required. |
| | | Foundation and private company | | |
| | | Parental leave | No | No |
| Parent-care leave | | | | |
| Extended sick leave | | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| Research or advanced study | | | | |
| (4) Applying for a parking pass | Secondment organization Public agency, school, and company | Yes | Yes | |
| | Private school | | | |
| | Foundation and private company | | | |
| | Parental leave | | | |
| | Parent-care leave | | | |
| | Extended sick leave | | | |
| Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | | | |
| Research or advanced study | | | | |
| (5) Borrowing books from the library | Secondment organization Public agency, school, and company | Yes | Yes | |
| | Private school | | | |

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| | | Foundation and private company | |
| | | Parental leave | |
| | | Parent-care leave | |
| | | Extended sick leave | |
| | | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | |
| | | Research or advanced study | |

| Item | Category | | | Teachers holding course(s) in their university according to their obligation without being paid hourly | Teachers not holding course(s) in their university according to their obligation |
|--|------------|-------------------------|--|---|--|
| 12. Faculty evaluation (after returning to post) | Secondment | Secondment organization | Public agency, school, and company | Professors and associate professors shall undergo faculty evaluation once every five years; assistant professors, lecturers, and teaching assistants (who earned their certificate before March 21, 1997) shall undergo the evaluation once every three years. Those who fail the evaluation shall forfeit the right to receive a pay raise in the following year, apply for leave for research or secondment, or work or teach part-time outside the university. Full-time teachers who fail the evaluation shall be re-evaluated within two years. Those who failed their most recent evaluation shall forfeit the right to apply for promotion, extend their years of service, or serve as a faculty evaluation committee member at any level. Teachers shall provide relevant documents for faculty evaluations; failure to do so is considered a failure of the evaluation. Those who are unable to provide relevant documents for evaluation at the designated time due to special circumstances—regardless of their being on duty with pay or on leave without pay (e.g., on leave to conduct research, on a secondment, going abroad for lecturing or advanced study, and on parental or parent-care leave)—may apply for postponement of their evaluation. Regarding the interval before the next evaluation, a period of leave without pay (e.g., going abroad for lecturing or advanced study, parental leave, or parent-care leave) and maternity leave (with a maximum postponement of one year) shall not count toward the duration for evaluation. A secondment period shall count half toward the duration. | Same as for teachers holding courses in their university. |
| | | | Private school | | |
| | | | Foundation and private company | | |
| | | | Parental leave | | |
| | | | Parent-care leave | | |
| | | | Extended sick leave | | |
| | | | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | |
| 13. Service obligation | Secondment | Secondment organization | Public agency, school, and company | No | No |
| | | | Private school | | |
| | | | Foundation and private company | | |
| | | | Parental leave | | |
| | | | Parent-care leave | | |
| | | | Extended sick leave | | |
| | | | Going overseas with spouse who is undertaking advanced study or is dispatched overseas | | |
| | | | Research or advanced study | The period of research or advanced study shall be at least twice the total duration of leave with pay (with a minimum of one year) and at least as long as the total duration of leave without pay. | Same as for teachers holding courses in their university. |

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