

Guidelines for Employment of Part-Time Workers

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I. Foreword

Part-time workers account for a large percentage of workers in European and American countries. In recent years, labor service models in Taiwan have become increasingly diversified following industry changes. These Guidelines are enacted to protect the labor rights of part-time workers.

II. Applicability

Business entities employing part-time workers shall comply with applicable labor statutes and these Guidelines; the same principle is applicable to the employment of middle to old age part-time workers.

In the event of changes to the statutes cited or referred to in these Guidelines, the amended statutes shall prevail.

III. Definition

Part-time workers: Workers whose hours of work (generally referring to the legal number of work hours or the working hours set by business entities) are considerably less than those of comparable full-time workers within a business entity. The hours of work of part-time workers shall be negotiated and agreed on by the employer and the worker.

IV. Common Types of Part-time Employment

For the purposes of these Guidelines, part-time employment refers to any of the following circumstances in the different types of employment within business entities, and where the hours of work are considerably less than those of comparable full-time workers:

1. Those with a fixed start and end of work time during regular working hours, but whose daily hours of work are less than those of comparable full-time workers; or those working in shifts arranged by companies to meet operational needs outside of full-time workers' regular working hours; or those in shifts arranged by companies to meet peak operational needs, whose hours of work are for a certain fixed amount of time during a 1-day or 1-week period of peak workload.
2. Where part-time employment and flexible working hours are integrated, and with an agreed total hours of work per week (per month, or within a specific period of time), but where the daily time slot and hours of work per week (per month, or within a specific period of time) are not fixed.

3. Job sharing arrangement, such as when a job position is shared by two individuals.

V. Employment

1. Labor contracts for employing part-time workers should be in writing, and the labor conditions and contracts shall be the same as those of full-time workers. Part-time workers shall be clearly informed of their rights.
2. When recruiting full-time workers, employers are encouraged to give priority to part-time workers who were previously employed in the same job category.

VI. Standards for Labor Conditions

1. Length of service

The length of service of a part-time worker shall be calculated from the first day of his/her employment. The length of service calculation of workers who transition from being part-time workers to full-time workers, and vice versa, shall remain the same.

2. Wages

- i. Wages are agreed on by the employer and the worker.

However, wages computed on a monthly basis shall not be less than the monthly basic wage calculated on a pro-rata basis according to the hours of work performed; wages

computed on an hourly basis shall not be less than the hourly basic wage, and shall not be agreed to be paid partly in kind; wages computed on a daily basis shall not be less than the hourly basic wage multiplied by the hours of work during the regular working hours stipulated by the law.

- ii. Workers whose daily working hours exceed the working hours previously agreed, but that do not meet the regular working hours stipulated in the Labor Standards Act, shall receive wages determined by the employer and the worker; workers who exceed the regular working hours stipulated by the Labor Standards Act and those who were required to work on rest days shall receive overtime wages in accordance with the provisions stipulated in Article 24 of the Labor Standards Act. However, if the worker chooses to take compensatory leave with the consent of the employer, calculation of the hours of compensatory leave shall be based on the hours of work performed.
- iii. The period of compensatory leave referred to in the preceding paragraph shall be agreed on by the employer and the worker; if periods of compensatory leave are not used by a worker upon expiration or upon termination of their contract, wages shall be paid based on the day where working hours were extended or where the worker worked on a rest day; employers failing to pay the said wages will be punished for

violating the provisions stipulated in Article 24 of the Labor Standards Act.

3. Regular leave, rest day, holiday, leave of absence and other relevant rights
 - i. A worker shall have 2 days off every 7 days, of which one is considered a regular leave and the other one a rest day, and wages shall be paid for both days. Wages computed on an hourly basis shall not be less than the hourly basic wage as agreed to by the employer and the worker. Except as otherwise agreed, no additional wages shall be paid in terms of regular leave periods and rest days.
 - ii. Paid leave shall be granted on memorial days and holidays designated by the Ministry of the Interior, along with Labor Day and other days deemed to be holidays by the central competent authorities. Relevant wages shall be paid by the employer. Where the employer has obtained the consent of the workers to work overtime during holidays, the relevant wages paid to the workers shall be doubled. However, in order to implement relevant regulations on holiday leave, the holiday in which overtime work was performed shall be swapped with a regular working day as determined by the employer and the worker.
 - iii. Annual paid leave periods shall follow stipulations in Article 38 of the Labor Standards Act. Annual paid leave periods are

to be arranged by the worker. Wages for unused annual paid leave days shall be paid by the employer where there is any annual paid leave that has not been taken by the worker before the end of the year or at the termination of a contract. However, with the consent of the worker and the employer, the annual paid leave days unused by the worker before the end of the year may be used in the following year. When the deferred days of annual paid leave are still not used at the end of the following year or at the termination of the contract, wages for the unused days of annual paid leave shall be paid by the employer. The number of annual paid leave hours that can be taken during the year shall be calculated and granted with reference to the following ratio:

In the case of part-time workers whose length of service exceeds 6 months but does not exceed 1 year from the first day of his/her employment, the ratio of 6 months of regular working hours accounts for 6 months of regular working hours of full-time workers; for part-time workers whose length of service exceeds 1 year, the ratio of regular working hours of part-time workers for the full year accounts for the regular working hours of full-time workers for the full year multiplied by the number of annual paid leave days stipulated in Article 38 of the Labor Standards Act. Any shortfall of 1 day shall be negotiated between the employer and the worker, but without

prejudice to the rights of the worker. However, if the number of weekly working days of part-time workers is the same as that of full-time workers in the same business entity, only those with shorter daily working hours shall be granted the number of annual paid leave days stipulated in Article 38 of the Labor Standards Act.

- iv. Wedding, funeral, personal, and sickness leave periods shall follow the Regulations of Leave-Taking of Workers, and the number of hours for leave of absence shall be calculated and granted as follows:

The average weekly hours of work divided by 40 hours, multiplied by the number of days off to be granted, and then multiplied by 8 hours.

- v. Maternity leave periods shall follow stipulations in Article 50 of the Labor Standards Act and Article 15 of the Act of Gender Equality in Employment:

- A. The purpose of maternity leave is to protect maternal health. Female part-time workers are also entitled to this right, therefore, maternity leave shall be granted pursuant to Article 50 of the Labor Standards Act and Article 15 of the Act of Gender Equality in Employment. Maternity leave shall be calculated consecutively in calendar days to facilitate postpartum recovery.

- B. Female workers under the Labor Standards Act who have

been employed for more than 6 months shall be paid regular wages during maternity leave, while those who have yet to complete 6 months of service shall be paid half of the regular wages.

vi. Other types of leave and relevant rights as stipulated in the Act of Gender Equality in Employment:

A. Leave for pregnant employees diagnosed as needing to recuperate and parental leave without pay:

On the basis of maternity protection, if a part-time worker is diagnosed by a physician as needing to rest during pregnancy, the employer shall grant leave as required and in calendar days. The period of leave for those who apply for parental leave without pay to care for their own children is calculated in calendar days, and shall not be calculated and granted in proportion to part-time employment.

B. Pregnancy checkup leave, pregnancy checkup accompaniment and paternity leaves, and family care leave:

When requesting pregnancy checkup leave, pregnancy checkup accompaniment and paternity leaves, and family care leave, part-time workers are entitled to equal treatment; the leaves are calculated and granted in proportion to the average weekly hours of work (average weekly hours of work divided by 40 hours, multiplied by the number of days off to be granted, and then multiplied by 8 hours).

C. Menstrual leave:

- (a) Pursuant to Article 14 of the Act of Gender Equality in Employment, part-time workers are entitled to 1 day of menstrual leave each month. Menstrual leave is set up to meet the specific physical needs of female workers. In principle, one calendar day shall be granted as menstrual leave each month.
- (b) If the cumulative menstrual leave does not exceed 3 days in a year, said leave shall not be counted toward days off for sick leave, and wages shall be half the regular wage. Menstrual leave exceeding 3 days in a year shall be counted toward days off from sick leave, with the paid sick leave hours calculated and granted in proportion to the average weekly hours of work divided by 40 hours, and the relevant wages shall be half the regular wage.
- (c) If within the year, a part-time worker has exceeded the limit on the number of menstrual leave periods counted toward non-hospitalized ordinary sick leave and the number of sick leave periods calculated and granted on a pro-rata basis, employers shall still grant menstrual leave to workers with such needs, but will not have to pay relevant wages.

D. Breast feeding or breast milk collection time:

Pursuant to Article 18 of the Act of Gender Equality in Employment, the employer shall grant breast feeding or

breast milk collection time to part-time workers with such needs.

4. Termination and retirement

i. The termination notice period shall follow the stipulations in Article 16 of the Labor Standards Act:

A. After receiving a notice of termination, a worker may, during hours of work, ask for leave of absence for the purpose of finding a new job (job seeking leave). Wages shall be paid during such leave of absence. Such leave of absence may not exceed 2 work days per week.

B. The daily number of hours for job seeking leave shall be calculated and granted as follows:

The average weekly hours of work divided by 40 hours, multiplied by the number of days off, and then multiplied by 8 hours.

ii. In the case of part-time workers who voluntarily tender their resignation and whose length of service does not exceed 3 months, the employer shall not request the notice period to be longer than the minimum standard specified in the Labor Standards Act.

iii. Severance pay and retirement pension shall be calculated and granted in accordance with the Labor Standards Act and the Labor Pension Act:

A. Part-time workers are covered by the length of service

retirement pension and severance pay under the pension system of the Labor Standards Act, which shall be calculated and granted in the same manner as those of full-time workers in accordance with Article 2, Article 17, Article 55, and Article 84-2 of the Labor Standards Act.

B. Part-time workers are covered by the length of service retirement pension under the Labor Pension Act, where the employer shall make monthly contributions to the pension funds of workers in accordance with Article 6 and Article 14 of the Labor Pension Act. Severance pay shall be calculated and granted in accordance with Article 12 of the Labor Pension Act.

C. Workers who transition from being part-time workers to full-time workers, and vice versa, are granted retirement pension and severance pay under the Labor Standards Act and severance pay under the Labor Pension Act, which shall be computed separately and in proportion to the working hours.

5. Compensation for occupational accidents

When a part-time worker incurs an occupational accident, the employer shall pay compensation in accordance with Article 59 of the Labor Standards Act, and regardless of the worker's condition as a part-time worker.

6. Work rules

Pursuant to Article 70 of the Labor Standards Act, an employer hiring more than 30 workers shall set up work rules in accordance with the nature of the business. If part-time workers are employed, the work rules shall stipulate the terms applicable to part-time workers in accordance with relevant laws and regulations.

VII. Employee Welfare

For part-time workers who are employed in public and private factories, mine grounds, or financial institutes, companies or firms engaging in agriculture, fishery or pasturage with more than 50 workers, 0.5% shall be deducted from their wage and allowances toward an employee welfare fund on a monthly basis. Part-time workers are eligible for welfare matters carried out by the employee welfare committee.

VIII. Labor insurance, employment insurance and labor occupational accident insurance

1. Part-time workers over 15 and under 65 years of age who are employed by factories, companies or firms with more than 5 workers shall be enrolled in labor insurance coverage by the employer pursuant to Article 6 of the Labor Insurance Act. Part-time workers employed by factories, companies or firms with less than 5 workers and in business entities outside of those stipulated in Paragraph 1 of Article 6 may enroll voluntarily in labor insurance coverage pursuant to Article 8 of the Labor

Insurance Act. However, if the employer has enrolled the company's employees in labor insurance coverage, he/she shall do the same for part-time workers.

2. Part-time workers over 15 and under 65 years of age, who hold ROC citizenship or who are foreigners, people of Mainland China, Hong Kong or Macao and have married ROC nationals with a registered household in the Republic of China, and have acquired legal residency and permit to work in Taiwan, shall be enrolled in employment insurance coverage by the employer pursuant to Article 5 of the Employment Insurance Act.
3. Part-time workers who are older than the age of 15 and employed by the following employers shall be insured under Article 6 of the Labor Occupational Accident Insurance and Protection Act (enacted on May 1 2022) and the employers shall be responsible for including these workers in the coverage:
 - i. Employers who have obtained professional licensing, registered under law, with tax registration or with the issuance of the employment permit by the central competent authority.
 - ii. Government institutions (agencies), administrative institutions and employees of public and private schools who are not entitled to take coverage under the civil servants and teachers insurance program.
4. The monthly salaries of the part-time workers for coverage under labor insurance, employment insurance and labor occupational

accident insurance shall be governed by Article 14 of the Labor Insurance Act, Article 40 of the Employment Insurance Act and Article 17 of the Labor Occupational Accident Insurance and Protection Act, respectively. Accordingly, employers shall declare the amount insured as stated in the bracket of salary for coverage applicable to the respective types of insurance on the basis of the total monthly salaries of the part-time workers.

IX. Safety and Health

1. Business entities employing part-time workers shall implement the same work site safety and health facility standards as those for full-time workers, and provide the part-time workers with the necessary occupational safety and health education and training, as well as labor health protection measures, among others.
2. Business entities employing part-time workers shall consider their health and safety in advance and then allocate their tasks appropriately. The business entities shall adopt necessary equipment and measures for occupational health and safety and provide personal protective equipment to part-time workers relevant to their work environment and operating hazards.