

## Work Permits for International Students Q & A

### 1. Q: What is a “work permit”?

A: According to the Employment Services Act (Item 68), international students who wish to work in Taiwan (either on campus or off campus) are required to apply for and obtain a work permit before starting work. Foreigners who work without a work permit will be fined from NT\$30,000 to NT\$150,000 and may lose their residence eligibility and be deported. Under Item 63 of the Act, the employer of a foreigner without a work permit will be fined from NT\$150,000 to NT\$750,000.

### 2. Q: Which international students are eligible to apply for a work permit?

A: An international student who has been certified by the school where the student is enrolled as meeting one of the following requirements is eligible to take on work related to their studies or language abilities:

1. The student can provide concrete proof of financial difficulties in meeting their expenses for their studies and daily life.
2. The academic and research department in the school where the student is enrolled needs to have international students involved in its work.
3. The student wishes to pursue an off-campus internship related to their studies.

### 3. Q: Can newly-enrolled graduate students apply for work permits?

A: Newly-enrolled graduate students at FCU can apply for a work permit during their first year of study if they meet one of the following conditions:

1. They have permission from their department to participate in on-campus or off-campus research projects related to their studies.
2. Students with special foreign language skills, having obtained the approval of the Ministry of Education (MOE), may serve as part-time foreign language instructors at language centers affiliated with a college or university or at language institutes established by a foreign country in Taiwan.

### 4. Q: How long is a work permit valid? What can I do if my work permit has expired?

A: A work permit is valid for at most six months.

1. For applications made in the first semester (fall semester), the work permit is valid until March 31<sup>st</sup> of the next semester.
2. For applications made in the second semester (spring semester), the work permit is valid until September 30<sup>th</sup> of the same year.

3. Students who wish to continue their job beyond six months must apply for a new work permit before the original one expires.

**5. Q: How many hours a week is a student allowed to work?**

A: International students, Overseas Chinese students, and students from Hong Kong and Macau are allowed to work a maximum of **16 hours per week** during regular semesters. This limit does not apply during winter and summer vacations.

**6. Q: Do international students employed as part-time instructors at FCU have to apply for a student work permit?**

A: According to the regulations of the Council of Labor Affairs, if an international student wishes to pursue part-time professional work, such as that of an university instructor or a teacher at a private school, the student cannot apply for a student work permit. Instead, the student must apply for a regular work permit through the university's Personnel Office, and the student's visa will be changed from a student visa to a work visa.

**7. Q: What are the regulations on income tax withholding for pay received by international students?**

- A:
- (1) If the recipient of the income has resided in Taiwan for less than 183 days within the tax year, regardless of the total amount of income, 6% of amounts up to NT\$26,820 will be withheld, and 18% of amounts exceeding that.
  - (2) If the recipient of the income has resided in the R.O.C. for 183 days or more within the tax year, withholding rates for local students will apply, that is, only amounts exceeding NT\$68,500 will be subject to withholding.
  - (3) For example, for a particular tax year, if the days of residence are calculated beginning with January 1 and the income recipient does not leave Taiwan, then on July 3 the income recipient will have reached 183 days of residence, and the withholding rates for local students will start to apply beginning on July 4.

**8. Q: What I can apply for a work permit?**

A: Please apply your work permit via <https://ezwp.wda.gov.tw> (IE browser ONLY) , or having a close look at: <http://www.oia.fcu.edu.tw/is/recruit.php?Sn=93> for further details to apply your work permit online!