COVID-19 and Labour Law: Taiwan
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Abstract
The most important measure is income support, such as disease prevention compensation during isolation or quarantine and vocational training living allowances during unpaid leaves.

Keywords: Covid-19; Labour Law; Disease prevention compensation; Vocational training; Living allowances

Upon the virus outbreak in Taiwan, a national-level “state of emergency declaration” has not yet been issued, but “Special Act for Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens” came into force in Taiwan¹. The measures taken by the Government are mainly in accordance with the Communicable Disease Control Act².

In particular, the following measures emerged:

• When communicable diseases occur or are expected to occur, the public shall cooperate and accept the inspections, treatment, immunization or other disease control and quarantine measures conducted by the competent authorities (Article 36);

• Competent authorities may detain, for the reason of case confirmation, persons who have been in contact with patients affected by communicable diseases or who are suspected of being infected; when necessary, they may be ordered to move to a designated place for required measures such as examination, immunization, medication, control of certain designated areas, or isolation (Article 48 I);

• The central competent authority may implement disease control measures concerning risk groups for communicable diseases and specific target population; the target populations to act according to the regulations, the scopes of the regulations and other matters to be complied with shall be decided by the central competent authority (Article 48 II);

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¹ https://mohwlaw.mohw.gov.tw/ENG/EngContent.aspx?msgid=1051&KeyWord=
• Competent authorities may impose quarantine or measures on persons entering, exiting the country (border), and may collect associated fees (Article 58).

At the national level, there has not been any form of social dialogue and social partners have not been involved in the legislative process. At the workplace level, the Government encourages employers to make agreements with their workers to rearrange the working hours, wages, leaves, and so on.

There are also some guidelines and rules on these issues, which are as follows:

• Individuals assigned by a competent health authority of any level to home isolation, home quarantine, group isolation, or group quarantine, and family members who take leave or cannot work due to providing care for isolated or quarantined individuals may apply for disease prevention compensation from the starting date to the ending date of the isolation or quarantine once the competent health authority deems that the isolated or quarantined individual has not violated related isolation or quarantine regulations.

• Authorities (agencies), enterprises, schools, legal entities, and organizations that pay employees salary during their leave period may deduct 200% of their salary payment from the taxable income tax in the current year. The same shall apply to salaries for employees who take leave due to response measures conducted in accordance with orders issued by the Commander of the Central Epidemic Command Center during their leave period.

• For individuals assigned to home isolation, home quarantine, group isolation, or group quarantine, the authorities (agencies), enterprises, schools, legal entities, and organizations shall provide disease prevention isolation leave during the isolation or quarantine period and may not treat them as absent without reason, force them to take personal leave or other leaves, deduct attendance bonuses, dismiss them, or impose other unfavorable penalties. The same shall apply to family members who take leave to care for isolated or quarantined individuals.

• For workers who are on unpaid leave, the Ministry of Labor has amended the "Charge and Restart" program on February 21st, 2020, thus expanding the program to include communicable disease control reasons stated in Communicable Disease Control Act and raises the subsidy for labors and business entities (Point 1, 4, 9-1). This makes the program applicable for both the workers and the employers that have agreed to take 16 or more hours of unpaid leave per 2-weeks due to this pandemic and have reported this agreement to local labor administration. Accordingly, workers can attend vocational training held by business entities, regional branches, or commissioned organizations free of charge, and receive subsidizing allowances.
according to the attended training hours; business entities can receive up to 3.5 million NTD subsidy for holding vocational training³.

- For the difference in wages during the unpaid leaves, the “Work At Ease” program, which was formulated on March 27th, 2020 and is retroactive to January, 2020, subsidizes wage difference to stabilize employment (Point 1). For the workers that are insured under Employment Insurance and have been sent on unpaid leave for 30 consecutive days and are listed and reported by local labor administration (Point 4), the program subsidizes these workers monthly with 50% of the wage difference before and after the unpaid leaves, the subsidy can be up to 11100 NTD per month and can be received up to 6 months (Point 5, 6).

- To decrease the impact of the pandemic on the employers and encourage the enterprises that send workers on unpaid leave to improve their equipment during this time, the Ministry of Labor formulated Directions for Subsidizing Business Entities to Improve Workplace Environment and Workers' Physical and Mental Health, which prioritizes subsidizing those whose operations have been affected by COVID-19 (Point 3) and the categories applicable for subsidization includes measures taken for the improvement of workplace environment and workers' physical and mental health.

- Bureau of Labor Insurance announced on March 12th, 2020 the “Assisting Measures to Postpone Payments for Labor and Employment Insurance and Contributions for Labor Pensions”⁴. According to this, the employers who have reported sending workers on unpaid leave or those stated under Article 9 Paragraph 3 of the Special Act for Prevention for COVID-19 and to Relieve and Promote Economy can postpone their payment for labor and employment insurance and contributions for labor pensions for 6 months without late payment charges.

- To assist business entities in implementing regulations regarding occupational safety and health and in strengthening their abilities to prevent the danger of exposure to the biological pathogen and the pandemic from spreading in the workplace, Occupational Safety and Health Administration announced the Direction for Protection of Occupational Safety and Health Against COVID-19 on January 30th, 2020. The direction mandates business entities to set up risk control for occupational hazard, to ensure the health of the workers, and aside from cooperating with the preventions measures announced by Centers for Disease Control, business entities should take necessary management measures to cope with the development of the pandemic and the need for workers’ protection during the pandemic. For example, having the appropriate and adequate amount of face masks at hand, restrain from prohibiting workers wearing face masks, setting up measures of taking temperatures and screening.

⁴ https://www.bli.gov.tw/0104102.html#
It also implements higher obligations for the employers of high-risk tasks workers (e.g. medical facilities, transport stations), such as setting up strategies and procedures to meet emergencies and reinforce cleaning and sanitization.

Aside from these, the Administrative Yuan held a press conference for relieving measures on April 7th, 2020, stating that it will subsidize self-employer 10 thousand per person, 3 months each time, draft out “low-interest loan for workers” and “Start Working Right Away at Ease Program” to release 60 thousand hourly-wage working opportunities in public sectors, which will enable labors whose insurance enrollment falls under the 23,800 NTD bracket and are affected by COVID-19 can start working right away, for no longer than 6 months, the program is planned to start next week.

Though the Central Epidemic Command Center has announced for people to try their best to keep the social distance of 1 meter outdoors and 1.5 meters indoors, the Ministry of Labor has yet systematically advertised to "work from home". Once the pandemic worsens and working from home becomes inevitable, disputes may arise upon how to ensure the rights of both the labor and the management.

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