

Table of Leave and Payment of Wages in Response to COVID-19

	Cause of Leave	Type of Leave	Payment of Wages
Vaccination	Employees get vaccinated on their own.	Vaccination Leave	Vaccination leave starts from the day of vaccination to 24:00 of the next day. The leave can be unpaid, but employers shall not treat this type of leave as absenteeism or force employees to apply for personal leave or other types of leave. Nor shall employers deduct full-attendance bonuses, dismiss employees, or issue adverse penalties.
	Employers ask employees to get vaccinated.	Official Leave	Employers shall pay the wages accordingly.
Employees must personally take care of their family members who have received vaccination, are seriously ill, or are involved in a serious incident.	Employees need to take care of their family members in person.	Family Leave	Family leave is counted as personal leave and is limited to seven (7) days per year. Family leave can be unpaid, but employers shall neither treat this type of leave as absenteeism that may affect full-attendance

			bonuses or performance evaluation nor issue adverse penalties .
Self-health management	Employees choose to be in home quarantine on their own for self-health management.	Employees can choose to take sick leave, personal leave, or annual leave.	Wages are paid according to types of leave.
	Employers ask employees to stay at home in quarantine.	Employer delays the acceptance of labor and services. The employees do not have to take leave, and wages shall be paid accordingly.	
Employees who have contracted COVID-19 due to their performance of work duties, and are under medical treatment.	Employees have contracted COVID-19 due to their performance of work duties.	Occupational Sick Leave	Employers shall still pay the original wages as compensation in accordance with Article 59 of the Labor Standards Act.
Self-quarantine or self-isolation at home	Employees are required to stay in quarantine or isolation at home due to their performance of work duties.	Quarantine or Isolation Leave	Wages shall be paid accordingly.
	Employees' quarantine or isolation is not	Quarantine or Isolation Leave	Leave can be unpaid, but employers shall not treat this type of

	due to the performance of work duties.		leave as absenteeism or force employees to apply for personal leave or other types of leave. Nor shall employers deduct full-attendance bonuses, dismiss employees, or issue adverse penalties.
Testing for COVID-19	If employees have symptoms such as fever or respiratory tract infection and the medical institution deems a test necessary after assessment, they will be absent from work while awaiting test results.	Employees can choose to take sick leave, personal leave, or annual leave.	Wages are paid according to the type of leave.
	Employees whose activities have overlapped with those of the COVID-19 confirmed cases, take a test at the testing site.	It is suggested that the employers should mark this type of leave as “Quarantine or Isolation Leave.”	The cause of leave is attributable to neither employees nor employers. Thus, employers shall not treat this type of leave as absenteeism or force employees to apply for personal leave or other types

			of leave, nor shall they force employees to make up for missed work, deduct full-attendance bonuses, dismiss employees, or issue adverse penalties. The payment of wages shall be determined through labor-management negotiation.
	Employees whose activities have overlapped with those of the COVID-19 confirmed cases, are required by employers to take a test at the testing site.	Official Leave	Wages shall be paid accordingly.
Employees must take leave to take care of family members who are in quarantine or isolation and are unable to handle their own daily routines.	Employees must personally take care of their family members who are in quarantine or isolation and are unable to handle their own daily routines.	Quarantine or Isolation Leave	Leave can be unpaid, but employers shall not treat this type of leave as absenteeism or force employees to apply for personal leave or other types of leave. Nor shall employers deduct full-attendance

			bonuses, dismiss employees, or issue adverse penalties.
<p>Employees need to take care of their family members for the following reasons: The reopening of high schools and primary schools is postponed; school classes are suspended in accordance with the school-closure requirements in response to “Severe Special Infectious Pneumonia”; and child care centers, home childcare services, community care-giving institutions, and daytime care services to the</p>	<p>Employees need to take care of the following family members:</p> <ol style="list-style-type: none"> <li>1. Primary school students under the age of 12;</li> <li>2. Senior or junior high school students that hold mental or physical disability certificate;</li> <li>3. Children who cannot attend public or private kindergartens, short-term cram schools, or childcare service centers as they are closed;</li> <li>4. Family members in the community long-term care institutions; or</li> <li>5. Children that are usually in home child care.</li> </ol>	<p>Family Care Leave</p>	<p>Leave can be unpaid, but employers shall not treat this type of leave as absenteeism or force employees to apply for personal leave or other types of leave. Nor shall employers deduct full-attendance bonuses, dismiss employees, or issue adverse penalties.</p>

<p>mentally or physically challenged are suspended.</p>			
<p>Businesses compelled to close due to notice issued by the government.</p>	<p>Employees who are unable to provide labor or services due to the notice of closure of businesses by the government.</p>	<p>No leave needs to be taken.</p>	<p>Leave can be unpaid, but employers shall not treat this type of leave as absenteeism or force employees to apply for personal leave or other types of leave. Nor shall employers deduct full-attendance bonuses, dismiss employees, or issue adverse penalties.</p>
<p>Employers choose to close down businesses in response to the pandemic situation.</p>	<p>Employees who are unable to provide labor or services due to employers' own decision to close down businesses.</p>	<p>No leave needs to be taken.</p>	<ol style="list-style-type: none"> <li>1. This case is when the employers choose not to accept labor or services, thus, wages shall still be paid accordingly.</li> <li>2. Employers may reduce work hours to the extent as agreed by employees. Wages for full-time employees who have received monthly wages shall be no less than the basic wage.</li> </ol>

<p>Close of business by employer due to government order for the reason that the employer fails to follow epidemic prevention measures.</p>	<p>Employees work for the employer whose business is closed down due to government order since such employer fails to follow the epidemic prevention measures.</p>	<p>No leave needs to be taken.</p>	<p>Due to reasons attributable to the employer, wages shall still be paid accordingly. Employers shall neither treat this type of leave as absenteeism that may affect full-attendance bonuses or the performance evaluation nor issue adverse penalties.</p>
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